Athens-Clarke County
Unified Government

FY27
Annual Operating & Capital Budget

July 1, 2026 - June 30, 2027



Athens-Clarke County
Unified Government

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

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July 1, 2026

Dear Residents and Commissioners of Athens-Clarke County:

As Mayor of the Unified Government of Athens-Clarke County, I am pleased to present to you the 2027 Fiscal Year Annual Operating and Capital Budget, an occasion marked with personal significance as it represents the final budget letter of my tenure as your Mayor. In accordance with Georgia Law and the Charter of the Unified Government, the Commission adopted this budget on June 9, 2026. **This budget is balanced and includes funding to support new initiatives while maintaining the current millage rate of 12.25.**

In the FY27 budget, the Athens-Clarke County Unified Government will continue to maintain a strong foundation for safety, quality services provision, and community support. This budget ensures continuity of key services, even while use of American Rescue Plan Act funds sunset. Beyond the budget as presented here, we have additional opportunities over the next year including a Flexible Local Option Sales Tax (FLOST) that would trade an additional penny of sales tax for a reduction in all property owners' millage of nearly five full mills. Additionally, we will be discussing funding and construction of the new Judicial Facility and renovation of the historic Courthouse in the coming weeks.

Key points in the FY27 Budget include:

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

- Employee compensation is targeted for a 3% pay table increase to ensure competitive recruitment, along with a 4% market increase for current employees in the Unified Plan (non-public safety). In addition, the structured Public Safety Step Plan is funded with a 3% pay table increase and an additional $687k to fund scheduled step increases.
- **For the fourth year in a row, ACCGov will hold constant employee contributions to the health insurance program.** ACCGov's contribution for active employee healthcare benefits did not require additional funds from our General Fund for the first time in several years. ACCGov's contribution to annual funding for employee benefits includes General Fund increases of approximately $377K for Pension funding and holds steady for Health Insurance and Retiree Health.
- There is a reduction of nine long-vacant positions funded through the General Fund, but some key positions have been added to ensure optimal performance, including an additional **Assistant Manager** and a **Capital Projects Engineer**, whose role will be to work both internally as we accelerate the pace of public projects, and externally, as we refine our development processes.
- To further our work with private sector partners, this budget includes funds for an Economic Development strategic plan, as well as **capital funds within the Economic Development Department** to support high wage employment in key sectors.

Kelly Girtz
Mayor
Unified Government of Athens-Clarke County, Georgia
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- The budget for **Community Events Programming** scheduled in conjunction with the Athens Downtown Development Authority has been increase to $300,000 as we continue to invest in the events that make Athens such an inviting community.
- Even as American Rescue Plan Act funds expire, we will continue to partner with the Clarke County School District on our **Youth Partnership** to provide sports and cultural offerings to thousands of elementary and middle school students, filling a longstanding gap in offerings for local families. We will also continue to work with the **Athens Housing Authority to ensure Youth Programming in their community centers** through an intergovernmental agreement that will also ensure that providers in those facilities extend the curriculum of the school district for optimal integration with what happens in classrooms. The community-facing **Neighborhood Leaders** program will continue to be funded with a new framework that will provide for eight support and referral agents and a supervisor. This youth and community support work pursues well-researched efforts that have been demonstrated to bring increased public safety and prosperity.
- Full funding of **Athens Regional Library** needs.
- An **extended season at the recently rebuilt Bishop Park pool** (40K).
- An extra $400K in General Fund Contingency as a safeguard against **the sharp increase in the cost of diesel and unleaded fuel.**

An effort has been made to address areas of concern with court and related offices:

- **Probate Court** – $85K has been included for a **Fiduciary Compliance** position help address the speed and volume of legally required fiduciary filings.
- **Magistrate Court** - $70K has been budgeted for a part-time Associate Judge position to help streamline the process for obtaining temporary protective orders.
- The **District Attorney's and Solicitor's Offices** are supported with a career path for their investigative units that will ensure greater employee retention – $50K.
- A number of measures have been made to manage the **growing cost of necessary courthouse services**, including introduction of a FT Lab Tech in Probation (54K), funds for legally required records storage, translation services, court reporting, and bailiff support. Sheriff's Office cost increases include 350K for increased inmate medical needs and 280K for additional meal costs.
- Full funding of the **Public Defender's Office plus $75K to fund an additional investigator position.**

This budget is a collaborative effort responsive to community needs and desires. Budget priorities agreed to by the Mayor and Commission at our most recent retreats helped to guide the development of the FY27 Budget. I am grateful to the Manager's Office, and the staff of Budget & Strategic Analysis, Human Resources and Finance for their assistance in assembling this, as well as to our entire Unified Government staff for their input and guidance as we seek to be the strongest and most responsive

Kelly Girtz
Mayor
Unified Government of Athens-Clarke County, Georgia
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community possible. Also, my thanks go to each member of the Commission for their thoroughness and thoughtful contributions during the development, review and adoption of the FY27 Budget. In addition, I want to recognize and express my gratitude to Mayor Pro Tempore and District 5 Commissioner, Dexter Fisher, for his hard work and leadership during the Commission review of this budget.

As Mayor, I have had the opportunity to work with and meet people throughout the community, region, and state, where I routinely receive compliments for our community and our staff. This positive perception is something for which we all should be proud and is directly attributed to the commitment regularly exhibited by both citizens and staff as we work together for the Athena ideal: to leave our community better than we found it. If you have any questions, please do not hesitate to contact me.

Sincerely,



Kelly Girtz
Mayor
Unified Government of Athens-Clarke County, Georgia
301 College Avenue Suite 300 • Athens, Georgia 30601 • (706) 613-3010
Email: kelly.girtz@accgov.com

July 1, 2026

Community Members, Partners and Visitors,

The more than 1,800 dedicated employees of the Athens-Clarke County Unified Government remain committed to quality and timely public service. An essential element of their ability to continue to do so is the annual operating and capital budget. The FY27 budget for the Unified Government of Athens-Clarke County has been prepared in accordance with the requirements of the Charter and represents the culmination of extensive departmental and fiscal analysis. It reflects continued commitment to sound fiscal management, strategic investment, and quality service delivery.

The budget aligns closely with priorities articulated by the Mayor and Commission in their Strategic Plan and with priority organizational objectives and continues advancing on long-term community goals. The plan directs resources toward strengthening core governmental functions while addressing emerging needs and supporting initiatives and continuing to enhance the community's overall well-being.

The FY27 budget provides strategic funding in the following areas:

- **Support the Well-Being of Staff** – Compensation increases intended to mitigate the impacts of on-going inflationary and cost of living increases, assumption of all increased health and wellness insurance cost increases and continued fiscal stability in the government's retirement offerings.
- **Invest in Community Well-Being** – Enhanced and coordinated organization and investment in communications and community engagement, economic opportunities and advancement of civil rights, investments in parks and recreation programming - most notably for area youth and in library construction and beginning staffing for the new branch library.
- **Capital Project Delivery** – Funding to enhance capital project delivery resulting in less dependency on outside services for project management and faster time to delivery.
- **Maintain high levels of community services** even as inflation continues driving up the cost for such basics as fuel, energy, equipment and supplies along with ever-increasing construction costs.
- **Public Safety Investments** — Support for sheriff, police and fire recruitment and retention, continued development of alternative response models, and modernization of facilities and essential equipment to ensure the safety and resilience of the community. Continued investment in the judicial system through continued support of the current courthouse, increased expenditures in food and medical services for jail and corrections

population and enhanced technology and security equipment at jail and corrections facilities.

- **Affordable Housing and Homelessness Response** — Continued implementation of the Affordable Housing Investment Strategy, expansion of homelessness services, and continued support for permanent supportive housing and related stabilization programs.
- **Transportation and Infrastructure Improvements** — Funding for roadway resurfacing, sidewalk expansion, Vision Zero safety initiatives, sewer and water system rehabilitation and expansion and enhancements to transit operations to improve mobility and accessibility across the county.
- **Environmental Sustainability Initiatives** - Continue advancing energy-efficiency upgrades, waste-reduction strategies, and implementation of the community-wide sustainability and resilience framework.
- **Economic Prosperity and Workforce Development** — Support for small business assistance, workforce training collaborations, and targeted economic development efforts that expand opportunity and strengthen the local economy.
- **Contain Costs** – In recognition of budget pressures (slowing tax revenue increases, inflationary pressures and need to accommodate known significant upcoming expenditures), this budget began the process of eliminating long-term vacant positions, repurposing certain approved expenditures and reallocating existing funding, while working to minimize any impacts on reserves.

These investments reflect a balanced approach **addressing immediate operational needs while advancing long-term strategic goals and preparing for future opportunities and challenges**. The budget incorporates direction received during Mayor and Commission work sessions and community engagement opportunities, ensuring the FY27 plan remains responsive to community priorities and grounded in transparent public process.

The approved FY27 Budget ($377 million) represents a significant step in ensuring the organization remains responsive to the needs of the community and maintains the highest level of service practical.

Respectfully,



Bob Cowell, Jr., ICMA-CM, AICP
Manager Unified Government of Athens-Clarke County, Georgia

Mayor & Commission



Kelly Girtz
Mayor



Patrick Davenport
District 1
Commissioner



Melissa Link
District 2
Commissioner



Tiffany Taylor
District 3
Commissioner



Allison Wright
District 4
Commissioner



Dexter Fisher
District 5
Commissioner



Stephanie Johnson
District 6
Commissioner



John Culpepper
District 7
Commissioner



Carol Myers
District 8
Commissioner



Ovita Thornton
District 9
Commissioner



Mike Hamby
District 10
Commissioner

Principal Officials

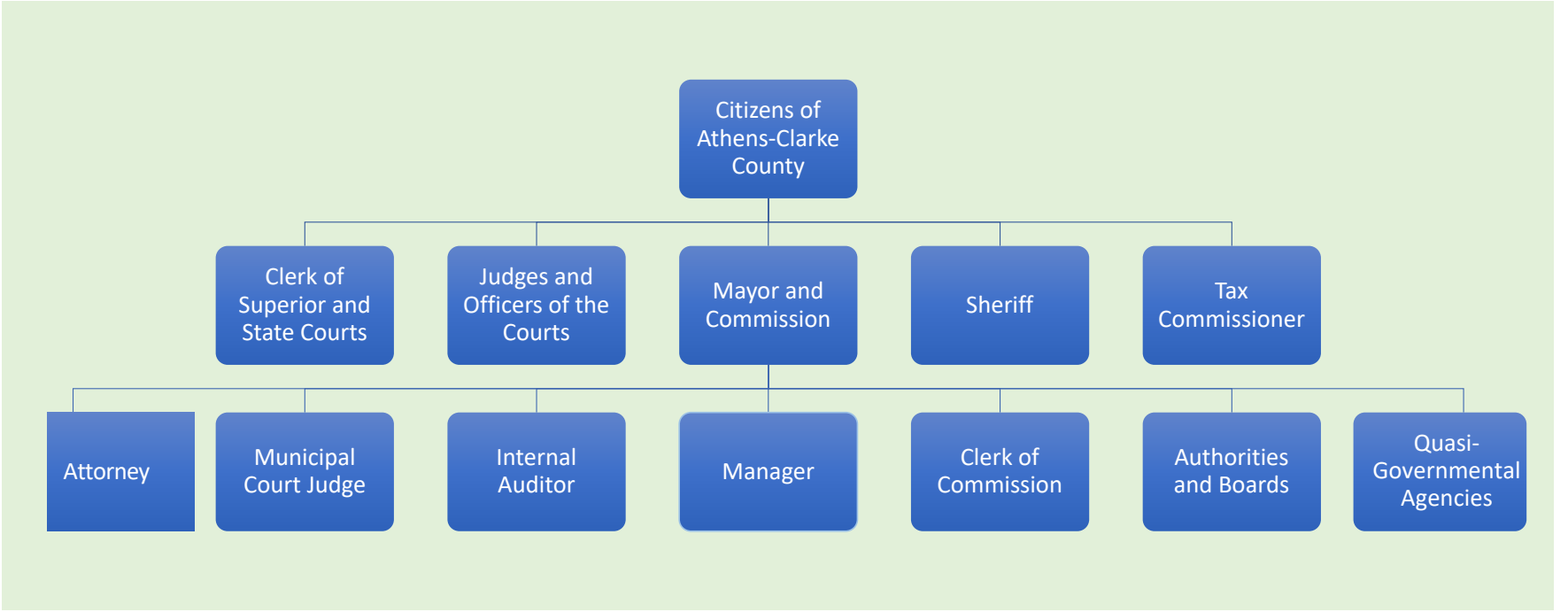
Elected Officials

Clerk of Courts	Elisa Zarate	**State Court Chief Judge**	Charles Auslander
Coroner	Michael Eberhart	**State Court Judge**	Ryan Hope
District Attorney	Kalki Yalamanchili	**Superior Court Chief Judge**	Lisa Lott
Magistrate Court Chief Judge	Benjamin Makin	**Superior Court Judge**	Eric Norris
Probate Court Judge	Susan Schaffer	**Superior Court Judge**	H. Patrick Haggard
Sheriff	John Q. Williams	**Superior Court Judge**	Lawton Stephens
Solicitor General	Will Fleenor	**Tax Commissioner**	JP Lemay

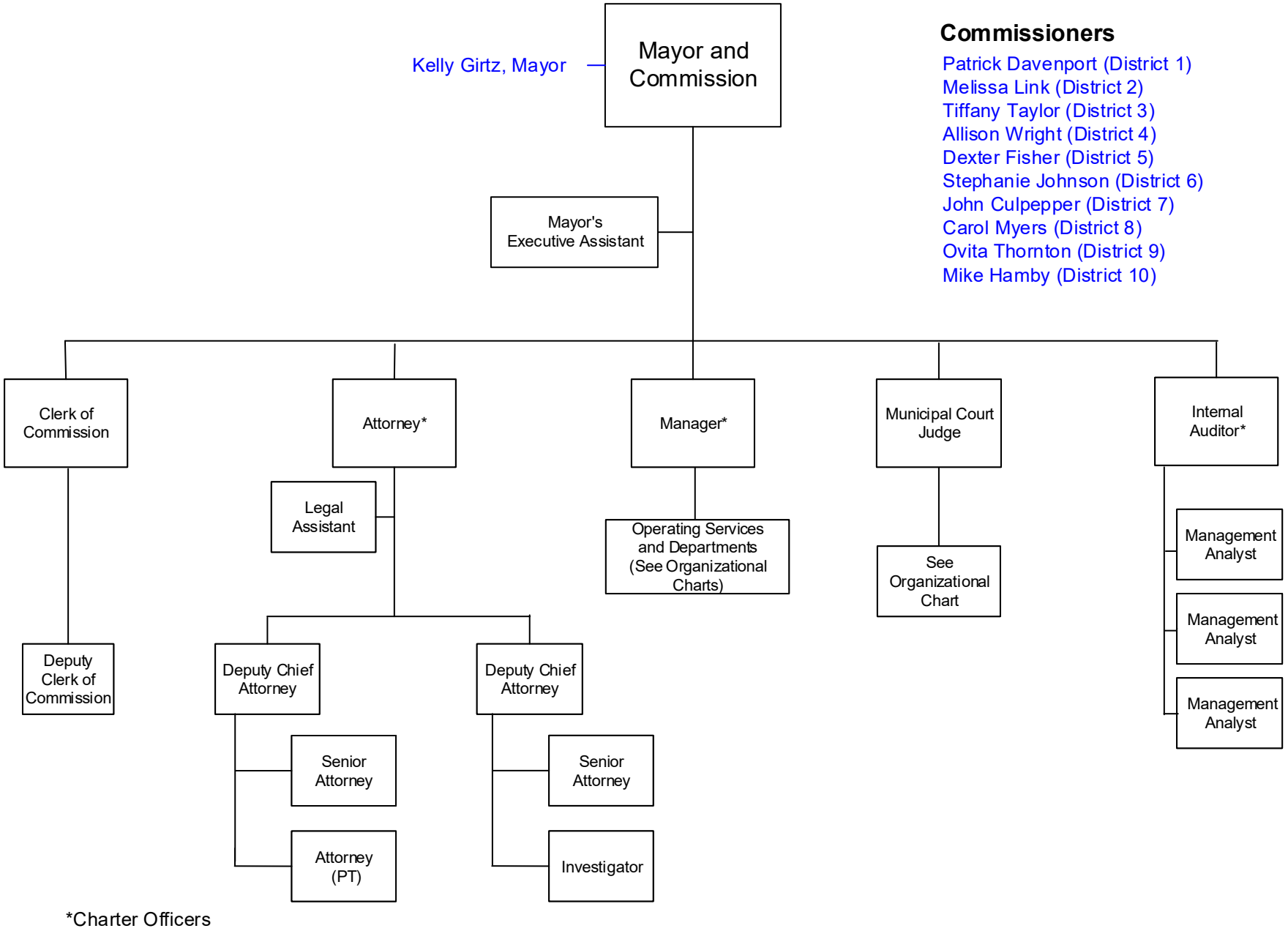
Appointed Officials

Manager	Bob Cowell	**County Extension Coordinator**	Elizabeth Conway
Deputy Manager	Andrew Saunders	**Economic Development Director**	Ilka McConnell
Assistant Manager	Ilka McConnell (Interim)	**Finance Director**	David Boyd
Assistant Manager	Vacant	**Housing & Community Development Director**	Melinda Lord
Attorney	Judd Drake	**Human Resources Director**	Vicki Casella
Internal Auditor	Gavin Hassemer	**Information Technology Director**	Jason Luzinga (Interim)
Airport Director	Mike Mathews	**Juvenile Court Judge**	Amanda Trimble
Animal Services Director	Tony Adair	**Leisure Services Director**	Kimberly Zygmant
Building Inspection Director	Doug Hansford	**Municipal Court Judge**	Stephanie Thompson
Budget & Strategic Analysis Director	Joseph D'Angelo	**Organizational Development Director**	Patrice Nyatuame
Capital Projects Director	Josh Hawkins	**Planning & Zoning Director**	Bruce Lonnee
Central Services Director	James Alexander (Interim)	**Public Transit Director**	Victor Pope
Chief of Fire Department	Nate Moss	**Public Utilities Director**	Hollis Terry
Chief of Police	Jerry Saulters	**Solid Waste Director**	Suki Janssen
Chief Tax Appraiser	Kirk Dunagan	**Sustainability Director**	Mike Wharton
Clerk of Commission	Christine Howard	**Supervisor of Elections & Voter Registration**	Pam Long
Communications Director	Jeff Montgomery	**Transportation & Public Works Director**	Stephen Bailey
Corrections Warden	Charles Mason		

Athens-Clarke County Unified Government Organizational Chart Overview



Mayor and Commission

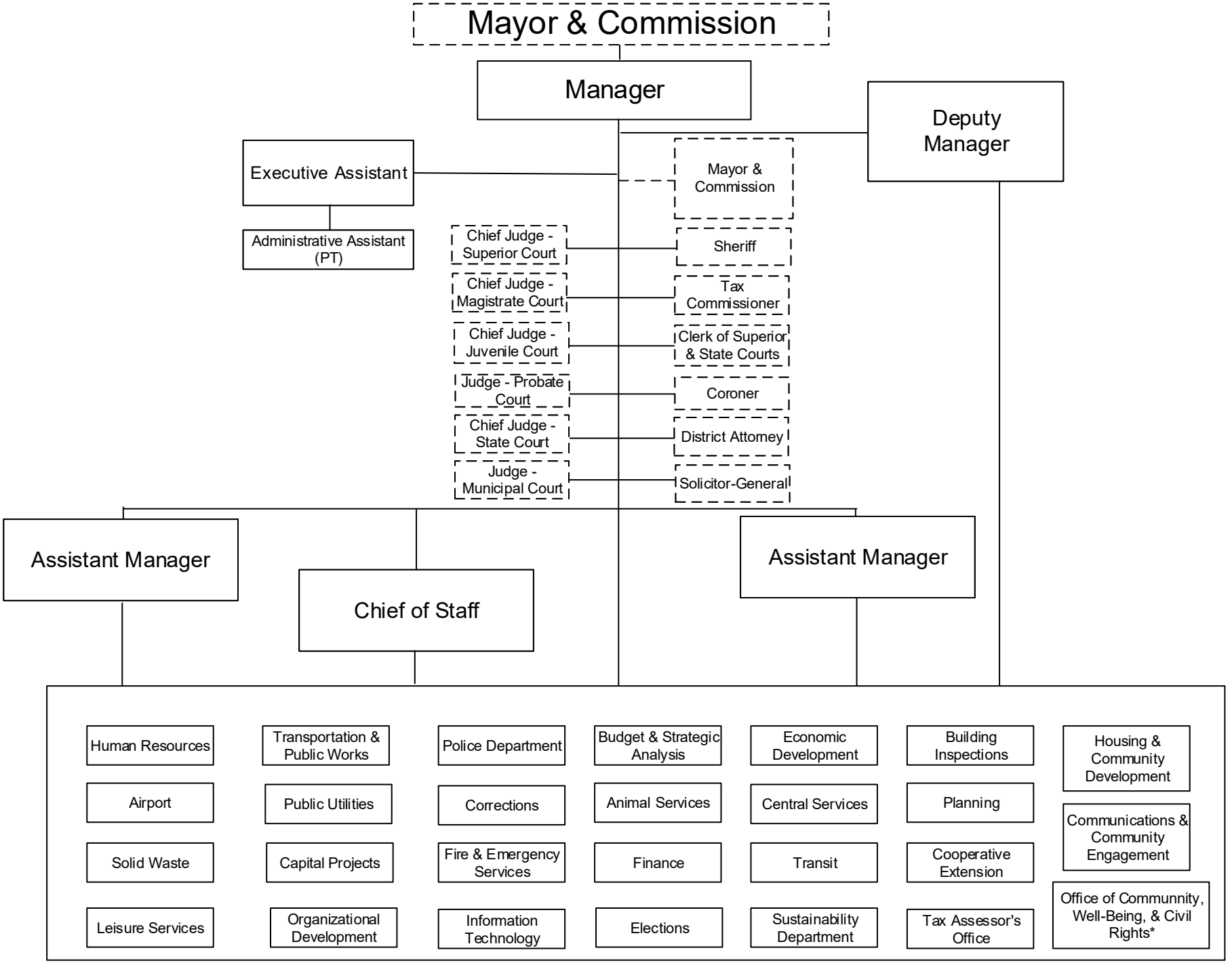


Commissioners

Patrick Davenport (District 1)
Melissa Link (District 2)
Tiffany Taylor (District 3)
Allison Wright (District 4)
Dexter Fisher (District 5)
Stephanie Johnson (District 6)
John Culpepper (District 7)
Carol Myers (District 8)
Ovita Thornton (District 9)
Mike Hamby (District 10)

*Charter Officers

Manager's Office



** Division of Manager's Office*

- - - Elected & Constitutional Officials

Department assignments determined by Manager

FY27 Summary

Executive Summary

Overall Budget

This Budget includes a General Fund Budget of $213.6 million for FY27, $11.6 million more than the FY26 Budget. The Operating Budget for All Funds totals $310.8 million. The Capital Budget for all funds is $67.6 million. In total, the Operating and Capital Budget for FY27, $377.3 million, is $32.3 million more than the FY26 Original Budget.

Millage Rate

The millage rate for this budget (property tax year 2026) is projected 12.25 mills, the same as the FY26 rate. Property Tax information for FY27 is included on page B-8 of this section.

Use of Fund Balance

The FY27 Budget for the General Fund includes the use of $7.4 million of Fund Balance for capital expenses. This represents a $3.7 million increase from FY26.

Department Requests

ACCGov Departments requested $7.7 million in FY27 ($7.0 million in the General Fund) for operating expenditures for new initiatives, new programming, and SPLOST/TSPLOST operating budget impacts. This budget includes roughly $1.6 million for these additional expenses ($1.2 million in the General Fund). See pages B-14 to B-15 for information on these increases to departmental budgets.

Additional Positions

The FY27 Budget includes a net increase of 11 additional fulltime authorized positions across all funds (4 in the General Fund). These positions bring the authorized level of positions to 1,832. See page B-17 in this section for a list of additional positions.

Pay Adjustment

The Budget includes approximately $2.2 million for the FY27 portion of Public Safety Step Plan, which was implemented in FY21. This provides for a 3% step table increase and eligible step increases.

The Budget includes a 4.0% market increase ($1.7 million in the General Fund) and a 3% pay table adjustment ($260,100 in the General Fund) for ACCGov's Unified Plan (non-Public Safety).

In an effort to account for the large number of vacancies and to bring salary budgets more in line with actual expenses, General Fund departments were budgeted for filled and new positions only. With vacancies decreasing across the government, additional funding was added to department in anticipation of them becoming more fully staffed.

FY27 Summary

Mayor & Commission Strategic Plan Goals, Strategies and Initiatives

GOAL AREA 1: GOOD NEIGHBORS

A. Proactively reform systems of accountability to reduce jail recidivism rates and plan for transition and returning residents

1. Train Care & Treatment staff to deliver behavioral-based programs to the Returning Citizens including Motivation for Change and Reentry Skills Building
2. Research and assess the viability of implementing an in-house Co-Responder Program with ACCPD clinicians
3. Allow Returning Citizens to develop skills under the supervision ACCGov employees in on-the-job opportunities around the county and within the Corrections campus while monitoring the skills in accordance with the Department of Labor's O*Net online resources
4. Create a tracking mechanism for recidivism
5. Expand partnerships to mitigate the impacts of homelessness within the community
6. Increase the number of veterans served with substance use and mental health disorders that have involvement in the criminal justice system by growing and creating community partnerships and educating the community about the benefits and positive impact of participation in Veterans Treatment Court to the community at large
7. Increase our ability to serve justice-involved individuals with substance use disorders through therapeutic, evidence-based care that empowers recovery, reduces recidivism, and promotes community safety
8. Increase the number of referrals to Family Treatment Court for parents with substance use disorders who have open cases with the Department of Family and Children Services where substance use is a significant factor in the case being opened
9. Increase the number of participants served in Family Treatment Court to provide substance abuse treatment, accountability and recovery services that will help develop healthy family relationships and reunification services for children in foster care
10. Provide quality substance abuse treatment, behavioral health treatment, and recovery support services in order to reduce foster care stays and involvement with the judicial system
11. Expand the Felony Drug Court by enhancing evidence-based treatment, peer support, and community partnerships to increase the census and reduce recidivism among high-risk/ high-need felony offenders with substance abuse and co-occurring disorders
12. Implement and Expand the COSSUP Program to Support Community-Based Substance Use Disorder Treatment and Prevent Recidivism

B. Decrease crime and enhance public trust through collaborative strategies between the police and the community, especially to target a reduction in gang activity

1. Engage with community groups, neighborhoods, faith groups, etc.

C. Use funds from National Opioids Settlement and other resources to reduce negative effects of drug use on the community

2. Expand partnerships to mitigate the impacts of opioid crises
3. Prioritize enrollment of unhoused individuals in COSSUP and support those participants until they are able to obtain stable housing

FY27 Summary

GOAL AREA 2: IDENTIFY AND CLOSE GAPS IN PARTNERSHIP WITH THE COMMUNITY

A. Partner to develop tools and relationships to increase awareness of and access to Athens' workforce and workplace development opportunities

1. Turntable Revolving Loans for Small Business - Joint Development Authority
2. Proactive Targeting and Recruitment
3. Solidify transition plan for Manufacturer's HR Committee, while maintaining listserv and continuing to share resources and information with group
4. Assist industry partners and Career Academy with Biomanufacturing Pathway effort

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

1. Support Boards, Authorities, and Commissions (BACs) as vehicles for education, information sharing, and engagement in decision-making
2. Develop common practices, policies, and procedures and train all Board, Authority, and Commission (BAC) members and department liaisons
3. Develop a solutions-based outreach program to provide interactive information and resources to the community, prioritizing areas of highest need
4. Increase education in the business community through partnerships such as the Chamber of Commerce, Athens Area Apartment Association, Downtown Athens Business Association
5. Pursue local partnerships with economic development agencies, business leaders, and community groups

GOAL AREA 3: ORGANIZATIONAL IMPROVEMENT

A. Develop strategies to recruit, reward, and retain high performing employees, both internally and externally, including individuals coming out of the justice system

1. Compile, analyze, and respond to changes in applicant demographic data and ACCGov workforce demographic data
2. Compile and analyze retention data by department on a monthly basis; make recommendations as needed. (Compensation & Payroll Division, Employment Division)
3. Establish formal relationships for recruitment of applicants, interns, and work-based learning students from UGA, Clarke County School District, Piedmont College, Athens Technical College, and University of North Georgia
4. Implement annual pay increases in the form of Table Adjustment, Market Adjustment, and Pay for Performance for the Unified Pay Plan and Public Safety Pay Plans. Effectively communicate methodology and rationale to all internal stakeholders
5. As a fiduciary entity, improve retirement benefits and asset portfolios to include design change recommendations to future Defined Benefit/ Deferred Compensation offerings to meet recruitment and retention needs for a 21st Century workforce
6. Create and distribute Total Reward / Compensation Statements to all employees annually, highlighting the total cost of benefits and compensation provided by ACCGov through salary, health insurance contributions, basic life insurance, short term disability coverage, wellness initiatives and incentives, health reimbursement account funding, pension funding, and deferred compensation matching

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

1. Leverage opportunities to measure progress and improve processes

2. Develop centralized IT policy platform. Ensure that staff are following proper procedures and providing consistent service
3. Invest in the professional development of ACC poll workers through a monthly informational and training newsletter
4. Build a framework for the cultivation of embodied behaviors that support the vision of ACCGov
5. Measure the effectiveness of Customer Service training and employee performance
6. Conduct Succession planning workshops

GOAL AREA 4: QUALITY, STABLE, AFFORDABLE HOUSING FOR ALL

A. Implement recommendations from the 2023 Minority and Women-Owned Business Enterprise Disparity Study

1. Increasing awareness of available minority and women vendors and the available product lines and services they provide through the development of a Minority Business Enterprise and Women Business Enterprise Vendor Availability Database
2. Increasing Minority and Women Business Enterprise utilization in construction and A&E contracting
3. Monitoring, evaluating, and reporting on Minority and Women Business Enterprises (hereafter "M/WBE") participation and contract compliance with the provisions of the ACCGov Business Inclusion Policy

B. Update zoning code and development standards to enable diverse, affordable housing options that meet community needs, and identify funding/resources to support these efforts.

1. Develop and maintain future land use analysis and mapping to inform land use policy development and implementation in compliance with State of Georgia Qualified Local Government (QLG) standards
2. Leverage resources in the Fire Marshal's Office to facilitate high-quality, higher- volume reviews of building plans, life safety inspections, and fire code investigations

C. Preserve and increase the supply of affordable housing, and improve equitable housing opportunities in identified disinvested or underinvested areas

1. Leverage relationship with the Neighborhood Leaders group to tell the HCD story
2. Develop an annual one-page graphic that highlights HCD's accomplishments (This would help present community data in a humanized and digestible way)
3. Provide technical assistance to subrecipients for any Concerns or Findings determined to successfully close out monitoring process by December 31st of each year
4. Increase the eligible scope of work and award per unit for rehabilitation activities by allocating more CDBG funding for AH activities and/or reducing the number of annual projects completed by sub-recipient partners
5. Maintain updates to the HCD fair housing webpage that include training videos, partner events, and contacts
6. Report on the development and implementation of the Housing Trust Fund (HTF), including milestones related to the Acquisition Strike Fund, Single Family AH Fund, and the Gap Financing for Low-Income Housing Tax Credit (LIHTC) Fund
7. Focus CDBG public services funding toward projects serving people experiencing homelessness
8. Collaborate and support the Athens Homeless Coalition on the annual Continuum of Care (CoC) grant application process and applying for other funding resources to bridge the gap in wrap-around and supportive services provided by partners

9. Complete narratives, set up tables, add supporting documents, and complete submission of annual AAP and annual CAPER reports by September 30th of each year (since the strategic plan will likely be included in these reports)
10. Identify local funding sources to support affordable housing development in support of a Local Housing Fund
11. Complete narratives, set up tables, and complete full submission of 5-Year Consolidated Plan, including AFFH and NRSA documentation
12. Partner with Magistrate Court to prevent tenant evictions
13. Collaborate with DCA to present workshop(s) that present best practices and action steps that can be initiated to address fair housing issues
14. Identify and secure local and new funding sources in support of Down Payment Assistance for qualified homebuyers (as this can directly tie into preventing eviction by supporting low-income renters)

GOAL AREA 5: SAFELY MOVE AROUND ATHENS

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

1. Develop a sidewalk gap program to prioritize small gaps (< 5,000 ft) as the foundation for a priority list of annual projects, aimed towards completing our sidewalk network by 2030
2. Become a Silver Level Bicycle Friendly Community by
3. Re-instate Safe Routes to School Program
4. Maintain, update, and implement a multiuse trail plan in partnership with ORGC to expand trail access and connectivity

B. Enhance safety for all modes of transportation

1. Support Vision Zero community strategies to reduce traffic fatalities
2. Maintain and improve trail safety through regular inspections, hazard removal, additional safety features, and upgrades at key crossings

GOAL AREA 6: BUILT AND NATURAL INFRASTRUCTURE

A. Adequately plan infrastructure to support our community in the future

1. Re-examine Land Development policy that promotes private development expansion of multi-modal infrastructure (TAD, technical standards, future ROW needs)
2. Design and construct water supply sufficiency for future generations
3. Use department master plan to address service gaps and maintain existing parks, amenities, and services

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

1. Determine energy benchmarks for all ACCGov facilities
2. Identify and prioritize opportunities to utilize renewable energy to meet ACCGov needs
3. Transform ACCGov fleet to renewable energy sources
4. Identify opportunities to incorporate clean energy practices into all ACCGov operations
5. Advance electrification, waste reduction, and sustainable design across park operations

General Fund Summary

Summary FY27 Annual Operating and Capital Budget
Commission Approved

	FY26 Approved Budget	FY27 Approved Budget	Change Amount	Change Percent
Revenues:				
Property Taxes	101,154,000	106,688,000	5,534,000	5.5%
Sales Tax	38,400,000	39,000,000	600,000	1.6%
Other Taxes	27,713,000	29,582,500	1,869,500	6.7%
Licenses & Permits	951,600	1,012,290	60,690	6.4%
Intergovernmental Revenues	1,888,748	1,902,400	13,652	0.7%
Charges for Services	18,065,903	18,348,829	282,926	1.6%
Fines & Forfeitures	1,911,000	2,382,000	471,000	24.6%
Other Revenues	3,721,235	2,924,984	(796,251)	-21.4%
Other Financing Sources	4,509,347	4,288,447	(220,900)	-4.9%
Total Revenues	**$198,314,833**	**$206,129,450**	**$7,814,617**	**3.9%**
Prior Year Fund Balance - Capital	3,685,500	7,426,000	3,740,500	101.5%
Total Revenues & Other Sources	**$202,000,333**	**$213,555,450**	**$11,555,117**	**5.7%**
Expenditures:				
General Government	43,147,978	44,498,357	1,350,379	3.1%
Judicial	15,459,299	16,398,225	938,926	6.1%
Public Safety	86,572,393	91,918,494	5,346,101	6.2%
Public Works	23,511,455	24,747,443	1,235,988	5.3%
Cultural And Recreation	10,812,162	10,893,182	81,020	0.7%
Housing And Development	7,139,462	7,163,683	24,221	0.3%
Quasi-Governmental Agencies	7,712,895	8,421,926	709,031	9.2%
Debt Service	1,315,840	509,400	(806,440)	-61.3%
Total Operating Expenditures	**$195,671,484**	**$204,550,710**	**$8,879,226**	**4.5%**
Other Financing Uses - Oper.	2,491,349	1,504,740	(986,609)	-39.6%
Total Operating Expenditures & Other Financing Uses	**$198,162,833**	**$206,055,450**	**$7,892,617**	**4.0%**
Other Financing Uses - Capital	3,837,500	7,500,000	3,662,500	95.4%
Total Operating & Capital Expenditures	**$202,000,333**	**$213,555,450**	**$11,555,117**	**5.7%**

All Funds Summary

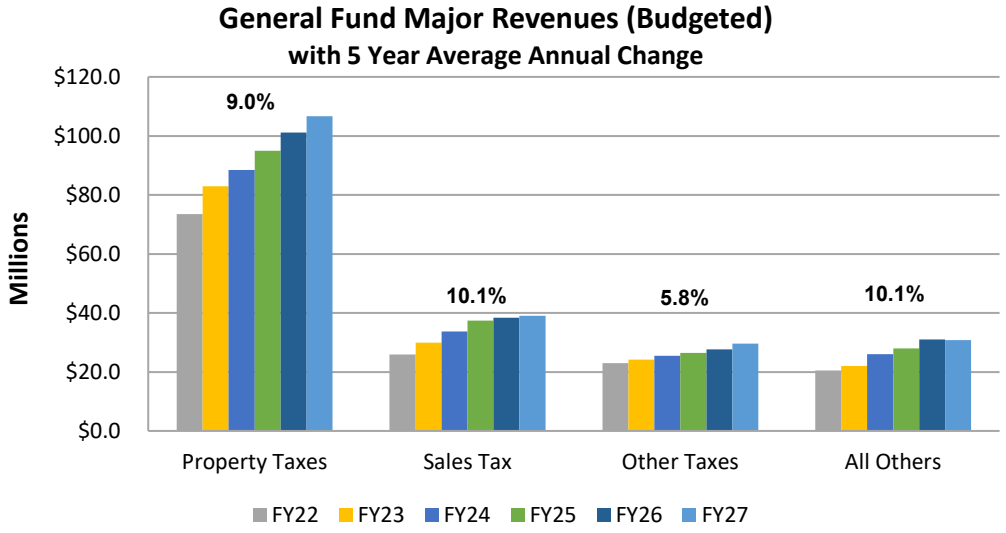
Summary FY27 Annual Operating and Capital Budget
Commission Approved

	FY27 Operating Budget	FY27 Capital Budget	FY27 Approved Budget
Revenues:			
Property Taxes	109,474,400	74,000	109,548,400
Sales Tax	39,000,000		39,000,000
Other Taxes	37,302,677		37,302,677
Licenses & Permits	3,112,290		3,112,290
Intergovernmental Revenues	10,127,989		10,127,989
Charges for Services	122,669,359	44,774,355	167,443,714
Fines & Forfeitures	2,547,500		2,547,500
Other Revenues	4,118,789		4,118,789
Other Financing Sources	20,588,837	7,500,000	28,088,837
Total Revenues	**$348,941,841**	**$52,348,355**	**$401,290,196**
Prior Year Fund Balance	1,958,426	7,481,000	9,439,426
Use of Unrestricted Net Position	3,489,541	15,316,845	18,806,386
Total Revenues & Other Sources	**$354,389,808**	**$75,146,200**	**$429,536,008**
Less Interfund Transfers & Charges	(43,554,087)	(7,500,000)	(51,054,087)
Total Revenues	**$310,835,721**	**$67,646,200**	**$378,481,921**
Expenditures:			
General Government	91,789,050	1,030,000	92,819,050
Judicial	17,133,719		17,133,719
Public Safety	96,723,141	1,026,500	97,749,641
Public Works	74,294,565	65,429,700	139,724,265
Cultural And Recreation	10,928,182	80,000	11,008,182
Housing And Development	19,587,535	80,000	19,667,535
Quasi-Governmental Agencies	14,375,916		14,375,916
Debt Service	22,383,679		22,383,679
Total Operating Expenditures	**$347,215,787**	**$67,646,200**	**$414,861,987**
Other Financing Uses	5,955,271	7,500,000	13,455,271
Total Expenditures & Other Financing Uses	**$353,171,058**	**$75,146,200**	**$428,317,258**
Less Interfund Transfers & Charges	(43,554,087)	(7,500,000)	(51,054,087)
Total Expenditures	**$309,616,971**	**$67,646,200**	**$377,263,171**
Designated for Future Capital Improvements & Debt Service Requirements	1,218,750		1,218,750
Total Expenditures & Designations	**$310,835,721**	**$67,646,200**	**$378,481,921**

FY27 Revenues

General Fund Revenues

Total General Fund Revenue is projected to be $206.1 million in FY27, approximately $7.8 million or 3.9% more than the FY26 Budget.



Property Taxes

Total General Fund Property Taxes are projected to be $106.7 million, approximately $5.5 million or 5.5% more than originally estimated for FY26. The budget estimate for property taxes is based on the millage rate of 12.25 mills (the same millage rate as last year) and an estimated net Tax Digest growth of 6.1%. (Note: the net Tax Digest increase accounts for higher homestead exemptions due to the implementation of the new floating homestead exemption, as approved by a November 2024 voter referendum authorized by HB581). Property tax revenues include real and personal property, motor vehicle taxes (prior to March 2013), Title Ad Valorem Taxes or TAVT (motor vehicle after March 2013), real estate transfer and intangible recording taxes.

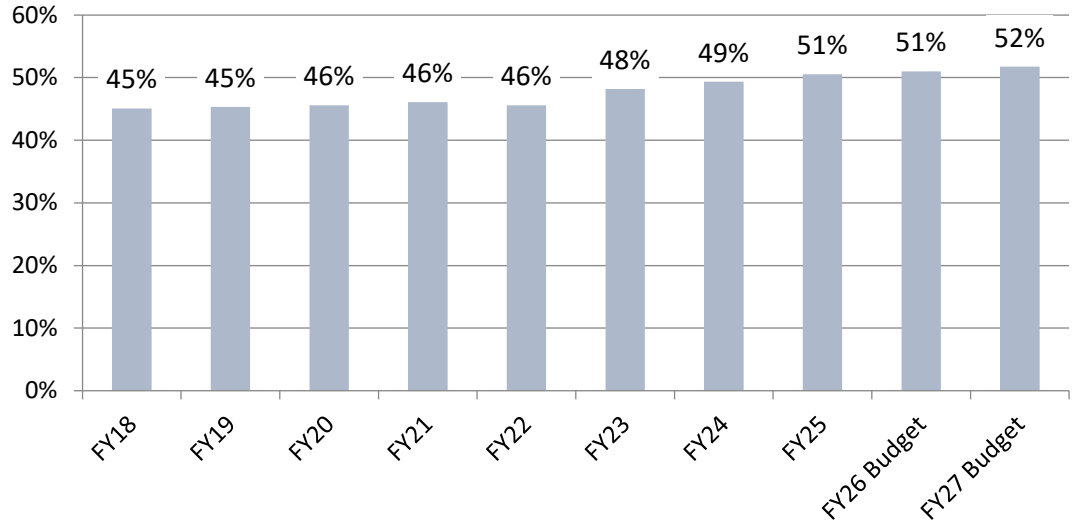
- Based on current local share percentages and current revenue trends, ACCGov's TAVT and Motor Vehicle Taxes are estimated to be $6.2 million in FY27, higher than the FY26 Budget. The TAVT estimate for FY27 is based on the state set rate of 7%.

- Real estate Transfer and Intangible Recording Taxes are estimated to generate $1.3 million based on current trends, an increase of $150,000 from FY26 Budget.

In FY27, Property Tax Revenue is projected to be 52% of the General Fund Operating Revenue. The following graph shows that property taxes as a percentage of General Fund Revenues have ranged from 45% to 52% since FY18. The FY27 Budget continues the careful balance of General Fund Revenues from Property Taxes (51%), Sales Taxes (19%), and other General Fund sources (29%).

FY27 Revenues

Property Taxes as % of the General Fund (FY18-FY27)



Athens-Clarke County, Georgia
Property Tax Rates
(Per $1,000 of Assessed Value)
Last Ten Years (2017-2026)

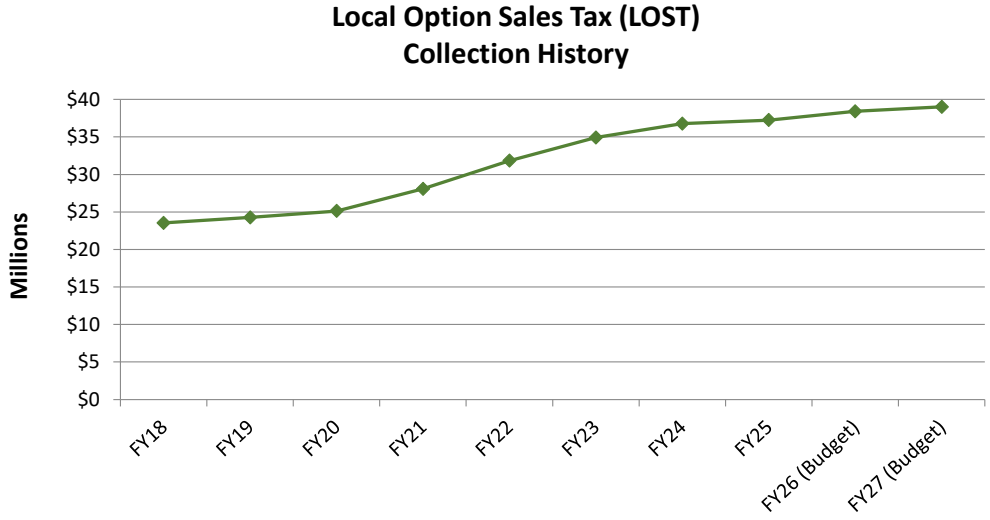
					Athens-Clarke County					
	State	County School District (1)			General	Sales Tax	General			Total
Calendar	of		Debt		Gross	Reduction	Net	Debt		Tax
Year	Georgia	General	Service	Total	Rate	(2)	Rate	Service	Total	Rates
2017	0.00	20.00	---	20.00	19.70	-5.75	13.95	---	13.95	33.95
2018	0.00	20.00	---	20.00	19.69	-5.74	13.95	---	13.95	33.95
2019	0.00	20.00	---	20.00	19.41	-5.46	13.95	---	13.95	33.95
2020	0.00	20.00	---	20.00	19.113	-5.413	13.70	---	13.70	33.700
2021	0.00	20.00	---	20.00	18.766	-5.066	13.70	---	13.70	33.700
2022	0.00	18.80	---	18.80	17.976	-4.876	13.10	---	13.10	31.900
2023	0.00	18.80	---	18.80	17.260	-4.810	12.45	---	12.45	31.250
2024	0.00	18.80	---	18.80	17.197	-4.747	12.45	---	12.45	31.250
2025	0.00	18.80	---	18.80	16.843	-4.593	12.25	---	12.25	31.050
2026	0.00	18.80	---	18.80	16.681	-4.431	12.25	---	12.25	31.050

1) The Clarke County School District sets the property tax millage rate for the school district separately. The rate listed is estimated.
2) In 1978, the City and County implemented a rollback of property taxes based on the receipt of local option sales tax revenues as required by Georgia Law.

FY27 Revenues

Local Option Sales Taxes (LOST)

An estimate of $39.0 million is included for FY27, a $600,000 (1.6%) increase over the FY26 Original Budget. LOST revenues have averaged a 4.5% annual increase over the five fiscal years ending June 30, 2025. Also, over the most recent calendar year, LOST revenue has totaled $37.9 million. Sales tax growth is anticipated to slow through FY27.



Other Taxes

Other Taxes are projected to be $29.6 million in FY27, $1.9 million higher compared to the FY26 Budget. This estimate reflects current trends in revenues for franchise fees, business taxes, and alcohol and rental car excise taxes.

- The Insurance Premium Tax is the largest Other Tax and is estimated to generate $14.5 million based on current trends, a $1.7 million increase over the FY26 Budget. This tax is based on the value of insurance sold in the county and is collected by the state and remitted annually to ACCGov each October.

- Franchise Fees on electricity, gas, telephone and cable services are estimated to bring in $8.3 million to the General Fund in FY27, similar to the current budget. (Note: per the Community Energy Fund (CEF) Policy, any franchise fees on electricity and gas above the Policy's annual cap accrue to the CEF project in the Special Programs Fund.)

- Based on current revenue activity, excise tax revenues are estimated at $3.9 million in FY27, $100,000 higher than FY26. Excise taxes on beer, wine, and liquor are estimated to generate $2.4 million and excise taxes on mixed drinks and rental motor vehicles are anticipated to generate $1.5 million in FY27.

- Based on current trends, revenues from annual Occupation Tax Certificates or Business Licenses are estimated to be $1.8 million in FY27, about the same as what was budgeted for in FY26.

FY27 Revenues

Licenses and Permits
Revenue from current alcohol license fees, and based on current business activity, are anticipated to generate $1.0 million in FY27, slightly higher than the FY26 Budget.

Charges for Services
This budget includes an estimate of $18.3 million in FY27 for Charges for Services, $283,000, or 1.6% more than FY26.

- Downtown parking fee revenues, as managed by the Athens Downtown Development Authority (ADDA), are anticipated to generate $4.8 million in FY27 (this amount does not include an estimated $500,000 from parking fine revenue in the downtown area). For more information see the FY27 Schedule of Fees & Changes beginning on page F-20. The ADDA managed parking program includes the revenue from the operations of the Washington Street Parking Deck, the College Avenue Parking Deck, on-street metered parking spaces, and parking lots (note: 40% of the net revenue goes back to ADDA per contract).

- Based on the current cost allocation plan, total administrative overhead charges for services provided by the General Fund to other funds will be $4.0 million, approximately $237,000 more than FY26. The cost allocation study was updated for FY26 resulting in additional charges to the enterprise funds and for the Building Inspection and Transit Special Revenue Funds.

- Revenue from collection of taxes on behalf of other governmental entities by the Tax Commissioner's Office is estimated to be $3.8 million in FY27.

- Leisure Services is estimated to generate $1.2 million in FY27, similar to the total for the FY26 Budget, and includes fees in accordance with the Pricing Policy approved by the Mayor and Commission in December 2018.

- Parking fees from the Courthouse parking deck are anticipated to generate $510,000 in FY27, similar to the FY26 Budget.

Fines & Forfeitures
Based on revenue trends over the last twelve months, total revenues from fines and forfeitures are estimated to be $2.4 million in FY27, a $471,000 increase from the FY26 Budget.

- Revenue from the Municipal Court fines is projected to generate $1.5 million in FY26, $415,000 higher than the FY26 Budget. Fine revenues from the Superior, State, Magistrate, and Juvenile Courts are anticipated to generate $234,000 in total, $53,000 higher than the FY26 Budget.

- Based on current trends, ADDA collected parking fines in the downtown area are estimated to be $500,000 in FY27, similar to FY26.

Other Financing Sources
Other Financing Sources (or Transfers In) reflects transfer of monies from other Funds to the General Fund and the FY27 Budget reflects transfers totaling $4.3 million ($220,900 less than FY26). Almost all of this amount ($3.7 million), are transfers from Enterprise and Internal Service Funds to the General Fund for pension and other post-retirement benefits (OPEB) expenses for employees in those funds. (Note: this transfer doesn't

increase or decrease the net cost to the General Fund, it only shifts where these expense and liabilities are recorded.) Also, the FY27 Budget includes an operating transfer of $596,300 from the Hotel/Motel Tax Fund, $210,000 less than FY26.

Use of Fund Balance

The FY27 Budget plans the use of $7.4 million in Fund Balance, $3.7 million more than the FY26 Budget. For FY27, all of this usage is for Capital expenses. Based on the current financial and economic conditions, the General Fund Balance is expected to remain above the two-month operating reserve amount (16.7% or $35.5 million) by the end of FY27.

Enterprise Funds Major Revenue Changes

For more information on individual fees, see the Schedule of Fees and Charges beginning on page F-19.

Water and Sewer Fund

Water and Sewer Fund revenues for FY27 are projected to be $82.5 million, an increase of $7.0 million from the FY26 Budget. For FY27, Water and Sewer rates will increase based on the updated revenue plan approved by the Mayor and Commission on February 2, 2021.

The average bill will increase between $1.00 and $3.00 per month for average water customers. ACCGov with Mayor and Commission approval has an agreement to participate in the Project Share program.

Landfill Fund

The Landfill Fund is projected to generate $7.1 million of revenue, $386,000 more than the FY26 Budget. This includes an increase of $5 to the tip fee (from $70/ton to $75/ton).

Solid Waste Collection Fund

Total revenue for the Solid Waste Collection Fund is projected at $5.2 million, $454,000 higher than FY26. This includes increases in several rate categories including residential collections (see Solid Waste section of Schedule of Fees and Charges on page F-19).

Special Revenue Funds Major Revenue Changes

Hotel-Motel Special Revenue Fund

Receipts from this $0.07 tax are estimated to be $6.9 million in FY27, an increase of 7.8% above the FY26 Original Budget.

Building Inspection Special Revenue Fund

The FY27 Budget estimates $2.1 million of revenue, similar to FY26. There are no major rate changes included in the FY27 budget and no changes to the valuation table.

FY27 Revenues

Transit Fund

To better align with the fund's revenue structure and purpose, the Transit Enterprise Fund was reclassified to a Special Revenue Fund beginning in FY26. This change reflects the majority of funding for Transit operations coming from dedicated taxes and intergovernmental revenues, rather than user fees. Total revenue of $4.4 million is projected for FY27. Federal funding, estimated to be approximately $4.4 million, is based on the current Transit grant contract. TSPLOST 2023 funding is planned to offset approximately $6.5 million of Transit Fund expenses. Transit will remain fare-free for FY27.

Internal Service Funds Major Revenue Changes

Internal Service Funds support operating departments. These services are copier, postage, printing, fleet maintenance, fleet replacement, and self-funded insurance programs. Revenues for Internal Service Funds are generated by allocating costs to operating departments for such services. The funding for these allocated costs is included in the departments' operating budget as indirect expenses. Revenues generated for each Internal Service Fund are designed to offset annual operating expenses rather than to accrue income.

FY27 Expenses

Maintaining Current Services

Each year, Departments and Offices are asked to develop budgets to deliver current services within a budget limit. For FY27, they were limited to a budget equal to the FY26 Budget (not including salary and benefits). Thirty-three departments submitted budget requests over their limits totaling roughly $6.1 million with the remaining departments submitting requests at or below the limit. This Budget includes the following increases in the General Fund totaling $2.5 million (for more information on these budget items, see the appropriate department page in Section C).

Department	Budget Item	Amount
Sheriff's Office	Medical Services	350,000
	Provision of Meals	280,000
	Subtotal	**$630,000**
Police	Body Cam. & Conductive Elec. Device License	477,200
	RTCC Software	15,000
	Downtown Cameras	15,000
	Subtotal	**$507,200**
Animal Services	Increased Operating Expenses	$200,000
Fire	Deisel Fuel	52,800
	Uniforms	33,200
	Operating Renovations to Training Center	30,000
	Utilities	25,000
	Vehicle Tires	15,000
	Janitorial Supplies	13,000
	Subtotal	**$169,000**
Solid Waste	CHaRM Processing Fees	150,000
	Leaf & Limb Disposal Fee	20,000
	Subtotal	**$170,000**
Economic Development	Economic Development Strategic Plan	$150,000
Transportation & Public Works	Street Light Electricity	100,000
	Traffic Signal Supplies	15,000
	Subtotal	**$115,000**
Leisure Services	Utilities	100,000
	Veterinarian Costs	3,600
	Subtotal	**$103,600**
Corrections	Provision of Meals	60,000
	Medical Services	27,600
	Overtime Hours	15,000
	Subtotal	**$102,600**
Other Departments and Offices		$342,325

FY27 Expenses

New Initiatives, Additional Positions, SPLOST Impacts and Other Major Changes

Increases for New Initiatives and Additional Positions

ACCGov departments requested a total of $7.3 million in FY27 for new initiatives and additional positions ($6.6 million in the General Fund). The FY27 Budget includes $932,000 (net cost) in the General Fund and approximately $1.3 million across all funds (listed below) of the total request. For more information on individual new initiatives, see the appropriate department page in Section C.

Department	New Initiative/Additional Position	Amount
General Fund		
Manager's Office	Additional Assistant Manager	182,200
Other General Admin	Youth Program IGA with AHA	150,000
Information Technology	Software Replacement/Upgrade	150,000
Fire	Accreditation & Policy Update	98,600
Fire	Electronic Key System	33,500
Central Services	Facility Maintenance Technician	92,300
Probate Court	Fiduciary Compliance Officer	85,600
Finance	Financial Advisory Costs	75,000
Superior Court	Fulltime Lab Technician (Probation)	54,100
Communications	ACCGov 101 and Outreach	50,000
District Attorney & Solicitor	Career Path Supplement	50,000
Corrections	Social Worker (Part-time to Fulltime)	49,000
Leisure Services	Contract Labor to Part-Time Employees (Aquatics)	20,700
Various	Boards, Authorities, Commissions Stipends	40,200
Various	Various Cost Reduction Offsets	(199,000)
	Subtotal – General Fund	**$932,000**
Stormwater Fund		
Transportation & Public Works	Stormwater Operations Coordinator	83,000
Transportation & Public Works	Two Fulltime Worker II Positions	113,800
Manager's Office	County Engineer (1/3 of full cost)	75,000
	Subtotal – Stormwater Fund	**$271,800**
Water & Sewer Fund		
Manager's Office	County Engineer (1/3 of full cost)	75,000
Airport Fund		
Airport	Additional Fire Fighter	70,000
T/SPLOST Funds (Not appropriated with the annual budget)		
Capital Projects	Two Project Managers	147,500
Manager's Office	County Engineer (1/3 of full cost)	75,000
	Subtotal – T/SPLOST Funds	**$222,500**

FY27 Expenses

In addition to the changes listed above, the Commission added several initiatives following their budget reviews process, which are listed below.

Department	New Initiative/Additional Position	Amount
General Fund		
Other General Admin	Operating Contingency (Fuel Cost Increases)	400,000
Other General Admin	Peace Officer Annuity & Benefit	217,500
Other General Admin	Increase Pay Adjustment (from 3.5% to 4%)	214,000
Quasi-Govt. Agencies	Additional Investigator for Public Defender	75,000
Magistrate Court	Part-Time Judge for Temp. Protective Order Process	70,000
Tax Commissioner	Convert 2PT positions to 1 FT & Other Operating Exp	43,500
Building Inspection	Add'l Operating Expenses for Code Enforcement	6,000
	Total	**$1,026,000**
Other Funds		
Various Funds/Departments	Additional Funding for Fuel Cost Increases	200,000

Other Major Changes

- **General & Vehicle Liability Costs**
  The sharp increase in General & Vehicle Liability costs has resulted in an increase of $930,000 ($633,000 in the General Fund) in interfund charges for a total of $6.4 million in FY27. This represents a 14.1% increase over FY26.

- **800 MHz Radio Charges**
  Due to a change in the vendor contract and the obsolescence of older radios, internal services charges for the 800 MHz radio system will see a significant increase. These charges will increase $611,400 ($477,000 in the General Fund), representing a 52.4% change. Total charges for FY27 are budgeted at $1.2 million.

- **Sustainability**
  The FY27 Budget includes funding the Sustainability Department ($822,200) through the Community Clean Energy Program, in the Special Programs Special Revenue Fund, rather than the General Fund, aligning its operations with dedicated energy-related resources. The Community Clean Energy Program is funded from a portion of electricity and natural gas franchise fees paid to ACCGov from utility companies.

- **Office of Community Well-Being & Civil Rights**
  Objective - Protecting Rights. Expanding Opportunity. Strengthening Community Well-Being

  Through thoughtful and intentional reorganization efforts at protecting civil rights, advancing access to opportunities and supporting the well-being of community members greater impact may be realized - all while reducing costs, avoiding duplication of effort and ensuring compliance with local, state and federal rules, regulations and laws.

  Includes replacing the Department of People and Belonging with the Office of Community Well-Being and Civil Rights as a Division within the Manager's Office – elevating its role and impact. This includes reducing authorized FTE's by two (from six to four) and reducing annual operating costs (from $337,900 to $62,200).

  Staff assigned to the Division will be embedded in specified Departments with a focus on advancing the objectives of the Division within those Departments. Staff will be embedded in Communications and Community Engagement – enhancing outreach, communication and engagement efforts with traditionally

under-represented or excluded community members, in Economic Development – advancing anti-poverty efforts focused on economic mobility and wealth building for unemployed, underemployed and returning citizens, in the Police Department – enhancing outreach to neighborhoods and community groups strengthening relationships with law enforcement promoting stronger coordination and in the Manager's Office – supporting the work of the Human Relations Commission and the Public Safety Civilian Oversight Board and the work of Human Resources in Title VI compliance. This staff will be joined by reassignment of a position currently housed in Human Resources focused on Americans with Disabilities Act compliance (ADA Coordinator) – this position will be embedded in the Central Services Department enhancing efforts at accommodation with our buildings and facilities.

The Office of Community, Well-Being and Civil Rights will continue to support a number of community events including Juneteenth, MLK Day of Services and Pridefest. The Office will enable increased coordination with partners such as Neighborhood Leaders, Georgia Initiative for Community Housing, Continuum of Care and others in addressing key community initiatives including reducing poverty and increasing affordable housing.

FY27 Expenses

Summary of FY27 Fulltime Authorized Position Changes
Commission Approved

GENERAL FUND

Department	Number	Position Title	Type
Additional Positions			
Central Services	1	Facility Maintenance Technician	New Initiative
Corrections	1	Social Worker (PT to FT)	Current Services
Manager's Office	1	Assistant Manager	New Initiative
Probate Court	1	Fiduciary Compliance Officer	New Initiative
Superior Court - Probation	1	Lab Technician	New Initiative
Tax Commissioner	1	Motor Vehicle Registrar (2PT to 1FT)	New Initiative
Subtotal	6		
Position Reduction			
People & Belonging	-1	Community Education Coordinator	
People & Belonging	-1	People & Belonging Director	
Subtotal	-2		
Net Additional – General Fund	**4**		

OTHER FUNDS

Department	Number	Position Title	Type
Airport Fund			
Airport	1	Firefighter	New Initiative
Stormwater Fund			
Transportation & Public Works	1	Stormwater Operations Coordinator	New Initiative
Transportation & Public Works	2	Worker II	New Initiative
Subtotal	3		
T/SPLOST Funds			
Capital Projects	2	Project Manager	New Initiative
Multiple Funds			
Manager's Office	1	County Engineer	New Initiative
Net Additional – Other Funds	**7**		
Net Additional Fulltime Positions	**11**		

FY27 Expenses

OTHER POSITION CHANGE ITEMS

Reallocations

Department	Number	Position Title
Capital Projects	1	Right of Way Coordinator
Central Services	1	ADA Compliance Coordinator
Human Resources	-1	ADA Compliance Coordinator
Manager – Comm. Well-Being	1	Data and Policy Coordinator
Manager – Comm. Well-Being	1	Inclusion Programs Coordinator
Manager – Comm. Well-Being	1	Marketing and Outreach Analyst
Manager – Comm. Well-Being	1	Equity and Engagement Coordinator
People & Belonging Department	-1	Data and Policy Coordinator
People & Belonging Department	-1	Inclusion Programs Coordinator
People & Belonging Department	-1	Marketing and Outreach Analyst
People & Belonging Department	-1	Equity and Engagement Coordinator
Transportation & Public Works	-1	Right of Way Coordinator

Fund Changes

Department	Number	Fulltime Position	New Fund
Budget & Strategic Analysis	1	Data and Outcomes Coordinator	100% General Fund
HCD	1	Community Impact Administrator	100% General Fund
HCD	1	Compliance Analyst	100% General Fund

FY27 represents year three of a three-year process to transition these positions from the ARPA Grant Fund to the General Fund

FY27 Expenses

Authorized Positions FY23 to FY27
Commission Approved
Elected & Constitutional Group

	FY23	FY24	FY25	FY26	FY27	Change FY26 to FY27
Legislative Group						
Attorney	6	6	6	6	6	0
Mayor and Commission	1	1	1	1	1	0
Clerk of Commission	2	2	2	2	2	0
Office of Operational Analysis	3	3	4	4	4	0
Total Legislative Group	**12**	**12**	**13**	**13**	**13**	**0**
Elected & Constitutional Group						
Courts						
Superior Court	38	40	40	42	43	1
State Court	8	8	8	6	6	0
Magistrate Court	11	12	12	12	12	0
Municipal Court	10	10	11	11	11	0
Probate Court	6	6	6	7	8	1
Juvenile Court	5	5	6	6	6	0
Courts Subtotal	**78**	**81**	**83**	**84**	**86**	**2**
Elected Officials						
District Attorney	30	30	23	27	27	0
Solicitor General	18	20	20	20	20	0
Clerk of Superior Court	22	22	22	22	22	0
Tax Commissioner	19	19	19	20	21	1
Sheriff	194	195	195	195	195	0
Elected Officials Subtotal	**283**	**286**	**279**	**284**	**285**	**1**
Total Elected & Constitutional Group	**361**	**367**	**362**	**368**	**371**	**3**

FY27 Expenses

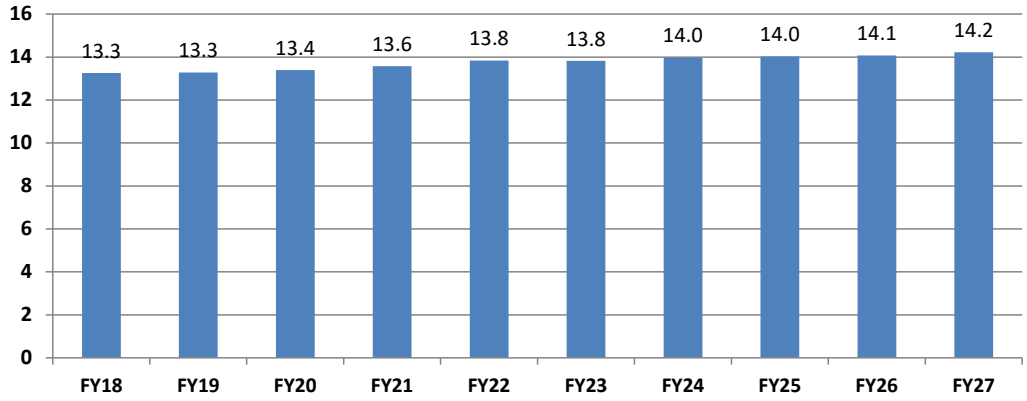
Authorized Positions FY23 to FY27
Commission Approved
Manager Group and Grand Total

	FY23	FY24	FY25	FY26	FY27	Change FY26 to FY27
Manager Group						
Airport	8	8	8	8	9	1
Animal Services	14	16	16	16	16	0
Budget & Strategic Analysis	4	4	9	9	9	0
Building Inspection	24	24	25	26	26	0
Capital Projects	5	5	5	5	8	3
Central Services	100	100	103	103	105	2
Communications	5	5	5	5	5	0
Corrections	48	48	48	48	49	1
Economic Development	6	6	6	6	6	0
Finance	29	29	25	25	25	0
Fire	188	194	198	202	202	0
Housing & Community Development	15	15	17	17	17	0
Human Resources	24	25	25	26	25	-1
Information Technology	23	24	24	25	25	0
Leisure Services	76	76	76	76	76	0
Manager	5	5	6	5	7	2
Community Well-Being & Civil Rights	5	5	6	6	4	-2
Organizational Development	4	4	4	4	4	0
Planning	19	19	19	19	19	0
Police	320	320	320	325	325	0
Public Utilities	200	201	202	204	204	0
Solid Waste	65	65	69	73	73	0
Sustainability	3	3	4	4	4	0
Transit	82	83	83	83	83	0
Transportation & Public Works	93	94	98	98	100	2
Subtotal	**1365**	**1378**	**1401**	**1418**	**1426**	**8**
Elections	5	5	5	6	6	0
Cooperative Extension	1	1	1	1	1	0
Tax Assessor	14	14	15	15	15	0
Subtotal	**20**	**20**	**21**	**22**	**22**	**0**
Total Manager Group	**1385**	**1398**	**1422**	**1440**	**1448**	**8**
Grand Total	**1758**	**1777**	**1797**	**1821**	**1832**	**11**

FY27 Expenses

For FY27, the number of fulltime employees compared to the Athens-Clarke County population (per thousand) is 14.2 as shown in the graph below. This is based on 1,832 fulltime authorized positions, an increase of 11 positions compared to the current level.

ACCGov Fulltime Employees Per 1,000 Residents
(FY18-FY27)



Compensation and Benefits

Changes to Employee Compensation

Across all funds, the Budget includes approximately $4.8 million to fund pay adjustment listed below:

Unified Plan
4.0% Market Adjustment ($1.7 million in the General Fund)
3% Pay Table Adjustment ($260,100 in the General Fund)

Public Safety Step Plan
3% Pay Table Adjustment ($1.5 million in the General Fund)
Scheduled Step Increases ($687,100 in the General Fund)

In an effort to account for the large number of vacancies and to bring salary budgets more in line with actual expenses, General Fund departments were budgeted for filled and new positions only. With vacancies decreasing across the government, additional funding was added in each department in anticipation of them becoming more fully staffed

Employee Health

In FY27, funding to the Employee Health Insurance Fund for active employees allows continuation of the three existing health plans (Conventional POS, Consumer Healthy Solutions (CHS) Select with HSA and CHS Value with HSA). The FY27 Budget for the Employee Health Insurance Fund is estimated to be $26.1 million, up from the FY26 budget of $23.9 million, based on current trends for claims expenses. Across all funds, the Employer contribution is estimated at $16 million ($11.7 million in the General Fund) and the Employee contribution estimated at $7.4 million. Employee premiums will be held at the FY26 levels for FY27.

Retiree Health

In order to maintain current benefits, funding for Retiree Health Insurance and life insurance (Other Post-Employment Benefits – OPEB), will be $8.7 million, the same as the FY26 amount. This estimate adequately funds cost of living increases to HRA contributions for retirees hired prior to 7/1/2002. For FY27, retirees hired prior to 07/01/2002 will receive $3,116 annually and retirees hired 07/01/2002 or later will receive $2,340 annually. These rates will be effective beginning July 1, 2026. The FY27 funding level will pay for Pre-65 retiree

health claims, administration expenses, HRA contributions, and special protection payments for eligible prescription costs.

Pension Program

This Budget funds a contribution to the Pension Trust Fund for FY27 of approximately $14.0 million, $370,000 more than the amount in the FY26 Budget. (Note: the annual required contribution (ARC) for FY27, as estimated by the actuaries, is $14.7 million, requiring a use of $700,000 in accumulated pension credits.)

FY27 Budget Ordinance

AN ORDINANCE TO PROVIDE FOR THE RAISING OF REVENUES AND THE APPROPRIATION OF FUNDS FOR THE UNIFIED GOVERNMENT OF ATHENS-CLARKE COUNTY, GEORGIA, FOR THE FISCAL YEAR 2027 BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027 TO PROVIDE FOR THE OPERATIONS OF GOVERNMENT DEPARTMENTS, BOARDS, AGENCIES, ELECTED OFFICES, AND OTHER GOVERNMENTAL ACTIVITIES; TO PROVIDE FOR THE LEVEL OF PERSONNEL AUTHORIZED FOR THE VARIOUS DEPARTMENTS AND AGENCIES; TO PROVIDE FOR A CAPITAL BUDGET; TO ESTABLISH 2026 PROPERTY TAX RATES; TO ESTABLISH COMPENSATION FOR THE CHARTER OFFICERS; TO ESTABLISH RATES AND STRUCTURE OF FISCAL YEAR 2027 HEALTH INSURANCE PROGRAMS; TO ESTABLISH FEES AND CHARGES; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE EFFECTIVE DATES; AND FOR OTHER LAWFUL PURPOSES.

THE COMMISSION OF ATHENS-CLARKE COUNTY, GEORGIA, HEREBY ORDAINS AS FOLLOWS:

SECTION 1. Pursuant to Section 7-405 of the Charter of the Unified Government of Athens-Clarke County, Georgia, 1990 Ga. Laws 3560, et seq., as amended ("Charter"), the sums of money as summarized in Exhibit A attached hereto and made a part of this Ordinance, shall be and are hereby adopted as the Operating Budget and the Capital Budget for Athens-Clarke County for Fiscal Year 2027 (FY27), beginning JULY 1, 2026 and ending JUNE 30, 2027.

SECTION 2. The appropriation of funds for all departments and agencies shall be as provided for in Exhibit A and supporting schedules.

SECTION 3. Each of the Enterprise and Internal Service Funds shall be operated in accordance with Proprietary Fund accounting standards and procedures and shall not be governed by the Governmental Fund budgetary accounting principles; however, the budgetary estimates upon which such budgets are adopted shall be retained in memorandum form for budget control purposes and utilized in the preparation of comparative operating statements.

SECTION 4. The personnel levels provided for in the Personnel Authorization Schedule for all departments and agencies, as provided in the budget document entitled "FY2027 Annual Operating and Capital Budget: The Unified Government of Athens-Clarke County JULY 1, 2026 –JUNE 30, 2027" are hereby adopted as the maximum employment levels for such departments and agencies and shall not be increased without the approval of the Mayor and Commission.

SECTION 5. All financial operations shall be accounted for in accordance with Generally Accepted Accounting Principles and Standards.

SECTION 6. In accordance with the Official Code of Georgia Annotated Sections 33-8-8.1 and 33-8-8.2, the proceeds from the tax on insurance premiums, estimated to be $14,500,000 for FY27, shall be used for the provision of services to all residents of Athens-Clarke County. In accordance with Official Code of Georgia Annotated Section 33-8-8.3(c) (effective July 1, 2026), a percentage of such funds shall be remitted to the Peace Officers' Annuity and Benefit Fund.

SECTION 7. In accordance with the Official Code of Georgia Annotated Sections 46-5-133, 46-5-134, and 46-5-134.2; the monthly "9-1-1 charge" of $1.50 per exchange access facility, the $1.50 per month "wireless enhanced 9-1-1 charge", and the $1.50 per retail transaction for the "pre-paid wireless charge" are reaffirmed for the period JULY 1, 2026 – JUNE 30, 2027.

SECTION 8. The Manager is further authorized to transfer sums up to $25,000 from the General Fund Contingency to meet unbudgeted obligations of the Government. The Manager is required to notify

the Mayor and Commission of each of these transfers from Contingency at the next scheduled regular meeting under the provisions of Section 7-408 of the Charter.

SECTION 9. The Manager is further authorized to transfer sums within each fund's capital budget among projects and accounts up to $100,000 to meet project obligations of the government. The Manager is required to notify the Mayor and Commission of each of these transfers at the next scheduled regular meeting under the provisions of Section 7-408 of the Charter.

SECTION 10. The Manager is further authorized to approve the application for grants and accept grants on behalf of the government up to $50,000 and to amend the Operating or Capital Budget for the grants as needed. This authority is permitted if the grant meets all of the following conditions: (1) matching funds are appropriated or the grant does not require matching funds; (2) the government will not be required to otherwise commit resources or maintain any services after the end of the grant period; (3) no positions will be added with the grant; and (4) no vehicles will be added to the government's Fleet Replacement Program as a result of acceptance of the grant.

The Manager is required to notify the Mayor and Commission of approval or acceptance of each grant at the next scheduled regular meeting under the provisions of Section 7-408 of the Charter of the Unified Government of Athens- Clarke County, Georgia. The Manager and appropriate staff are authorized to execute all required documents associated with grants accepted under this provision.

SECTION 11. The budget document, entitled "FY2027 Annual Operating and Capital Budget: The Unified Government of Athens-Clarke County JULY 1, 2026 –JUNE 30, 2027" shall be maintained on file in the Office of the Clerk of Commission and posted on the government's website.

SECTION 12. The ad valorem tax rate for Athens-Clarke County is hereby levied for the year 2026 upon all real and personal property within the government not exempt from taxation under law as follows:

Maintenance and Operations (General Fund) 12.25 mills

SECTION 13. Under authority of the Act creating the Downtown Athens Development Authority, 1977 Ga. Laws 3533-3538, there is hereby levied and assessed for the year 2026 on the real property in the downtown Athens area (said downtown area most recently defined in House Bill No. 590, 2017 Ga. Laws 3900-3903), a tax of one (1) mill upon the value of said real estate as fixed by the Tax Digest of Athens-Clarke County.

SECTION 14. Pursuant to Sections 4-101, 4-103, and 4-104 of the Charter, the annual compensation of the Charter officers, as provided for by ordinance and contract for FY27, shall be $257,400 plus a $6,000 car allowance for the Manager, shall be $230,013 plus a $6,000 car allowance for the Attorney, shall be $138,657 plus a $6,000 car allowance for the Internal Auditor, and shall be $124,800 for the Municipal Court Judge.

SECTION 15. Pursuant to Official Code of Georgia Annotated Section 48-13-93(a)(2), the proceeds of the excise tax on the rental charge for motor vehicles, projected to be $300,000 during FY27, shall be used for promoting industry, trade, commerce, and tourism. The proceeds from this tax in FY27 shall be used to support the Athens-Clarke County Economic Development Department, with an estimated budget of $990,000.

SECTION 16. Pursuant to Section 1-9-19 of the Code of Athens-Clarke County, Georgia, the Benefits Summary of the Health Insurance and Health Benefits Program and the premiums or contributions for employees and retirees, as applicable, shall be as follows:

(a) Pursuant to Section 1-9-19(a) of the Code of Athens-Clarke County, Georgia, the government shall provide as an option to employees the plans of health insurance coverage as described in the Summary Plan Document entitled "Consumer Healthy Solutions (CHS) Plan with a Health Savings Account (HSA) Medical Benefit Booklet for the Unified Government of Athens-Clarke County," effective January 1, 2024, and prepared by Anthem for the Unified Government of Athens- Clarke County. This booklet is on file and available for public inspection in the office of the Clerk of Commission, Room 204, City Hall, 301 College Avenue, Athens, Georgia and on file and available for public inspection in the office of the Human Resources Department, 375 Satula Avenue, Athens, Georgia. Any plan changes effective January 1, 2027, may result in new summary plan documents, which will be available for public inspection in the office of the Clerk of Commission in or around January, 2027. This Section 16 shall be subject to amendment by the Commission to incorporate any such plan changes prior to the effective date of such changes.

(b) During the first open enrollment period, employees have the option to select from among the following health insurance coverage: the option described in the preceding paragraph or the plans of health insurance coverage as described in the Summary Plan Document entitled "BlueChoice Option Point of Service Open Access January 1, 2024

Conventional Plan Benefit Booklet for the Unified Government of Athens-Clarke County," administered by Anthem, incorporated herein by reference. This booklet is on file and available for public inspection in the office of the Clerk of Commission, Room 204, City Hall, 301 College Avenue, Athens, Georgia and on file and available for public inspection in the office of the Human Resources Department, 375 Satula Avenue, Athens, Georgia. Any plan changes effective January 1, 2027, may result in new summary plan documents, which will be available for public inspection in the office of the Clerk of Commission in or around January, 2027. This Section 16 shall be subject to amendment by the Commission to incorporate any such plan changes prior to the effective date of such changes.

(c) Pursuant to Section 1-9-19(b) of the Code of Athens-Clarke County, Georgia, the Designated Plan for retirees not yet 65 years of age and the Designated Dependent Plan for spouses of retirees not yet 65 years of age, and eligible dependent children, shall be that plan described as the BlueChoice Point of Service (POS) Open Access Plan of health insurance coverage as further described in the Summary Plan Document entitled "BlueChoice Option Point of Service Open Access January 1, 2024 – Traditional Plan Benefit Booklet for the Unified Government of Athens-Clarke County," administered by Anthem, incorporated herein by reference. This booklet is on file and available for public inspection in the office of the Clerk of Commission, Room 204, City Hall, 301 College Avenue, Athens, Georgia and on file and available for public inspection in the office of the Human Resources Department, 375 Satula Avenue, Athens, Georgia. The Plan Option for retirees and for retiree dependent coverage shall be any other health insurance coverage plans offered to employees in (a) and (b) above. Any plan changes effective January 1, 2027, may result in new summary plan documents, which will be available for public inspection in the office of the Clerk of Commission in or around January, 2027. This Section 16 shall be subject to amendment by the Commission to incorporate any such plan changes prior to the effective date of such changes.

(d) Those retirees not yet 65 years of age who are eligible for PPO shall be provided the plan of health insurance coverage as described in the Summary Plan Document entitled "Blue Choice PPO Benefit Booklet for the Unified Government of Athens-Clarke County," administered by BlueCross Blue Shield of Georgia, dated January 1, 2022, incorporated herein by reference. This booklet is on file and available for public inspection in the office of the Clerk of Commission, Room 204, City Hall, 301 College Avenue,

Athens, Georgia and on file and available for public inspection in the office of the Human Resources Department, 375 Satula Avenue, Athens, Georgia. Any plan changes effective January 1, 2027, may result in new summary plan documents, which will be available for public inspection in the office of the Clerk of Commission in or around January, 2027. This Section 16 shall be subject to amendment by the Commission to incorporate any such plan changes prior to the effective date of such changes.

(e) The premiums to be paid for the programs of health insurance for employees are set forth in the document entitled "The Unified Government of Athens-Clarke County 2025 Benefits Guide: Enhancing Your Total Reward as a Valuable Resource for Our County," incorporated herein by reference and on file and available for public inspection in the office of the Clerk of Commission, Room 204, City Hall, 301 College Avenue, Athens, Georgia and on file and available for public inspection in the office of the Human Resources Department, 375 Satula Avenue, Athens, Georgia. The premiums to be paid for plans effective January 1, 2027, will be set forth in the document entitled "The Unified Government of Athens-Clarke County 2027 Benefits Guide," which will be made available for public inspection in the office of the Clerk of Commission in or around January, 2027. This Section 16 shall be subject to amendment by the Commission to incorporate any such changes in premiums.

(f) The premiums to be paid for the programs of health insurance for those retirees, under age 65, subject to such insurance as described in paragraphs (c) and (d) hereof are set forth in the document entitled "The Unified Government of Athens-Clarke County 2025 Retiree Benefits Guide: Enhancing Your Total Reward as a Valuable Resource for Our County," incorporated herein by reference and on file and available for public inspection in the office of the Clerk of Commission, Room 204, City Hall, 301 College Avenue, Athens, Georgia and on file and available for public inspection in the office of the Human Resources Department, 375 Satula Avenue, Athens, Georgia. The premiums to be paid for plans effective January 1, 2027, will be set forth in the document "The Unified Government of Athens-Clarke County 2027 Retiree Benefits Guide: Enhancing Your Total Reward as a Valuable Resource for Our County," which will be made available for public inspection in the office of the Clerk of Commission in or around January, 2027. This Section 16 shall be subject to amendment by the Commission to incorporate any such changes in premiums.

(g) Pursuant to Athens-Clarke County Code Section 1-9-19(c) the government shall provide to retirees who are age 65 or older those health benefits as described in the "Via Benefits: Introducing Via Benefits, Prepare for Your Medicare Coverage Enrollment" and "Via Benefits Reimbursement Guide: The Unified Government of Athens-Clarke County Health Reimbursement Arrangement HRA," and incorporated herein by reference. Such documents are on file and available for public inspection in the office of the Clerk of Commission, Room 204, City Hall, 301 College Avenue, Athens, Georgia and on file and available for public inspection in the office of the Human Resources Department, 375 Satula Avenue, Athens, Georgia.

SECTION 17. Pursuant to Section 2-6-2 of the Code of Athens-Clarke County, Georgia, "Schedule of Fees to be adopted annually", the Schedule of Fees and Charges as provided for in the budget document entitled "FY2027 Annual Operating and Capital Budget: The Unified Government of Athens-Clarke County JULY 1, 2026 –JUNE 30, 2027" are hereby adopted.

SECTION 18. The effective date of this budget ordinance shall be July 1, 2026.

SECTION 19. All ordinances or parts of ordinances in conflict with this budget ordinance are hereby repealed.

FY27 Budget Development

Legal and Charter Requirements for the Annual Budget

There are a number of requirements under Georgia Law and the Unified Government's Charter that must be met as a part of preparing and adopting the Annual Budget. 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 includes an increase in the property tax as defined by the Taxpayer Bill of Rights.

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 Budget & Strategic Analysis Department. However, the department's total budget or number of full-time authorized positions cannot increase without Mayor and Commission approval.

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. Prior to May 1 each year, 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 and adopt the budget in June. Major steps in the Annual Budget development process include:

October – November	Mayor & Commission provide Budget goals and directions and Operating Budget directions sent to Departments & Offices
November	Departments Submit Capital Project requests and updates to the 5 year Capital Improvement Plan (CIP)
January	Departments Submit Operating Budget Requests

FY27 Budget Development

January - March	Manager and Mayor meet with Department and Constitutional Officials to review Budget requests
April	Mayor sends a Recommended Budget to Commission
May	Mayor and Commission review Quasi-Governmental Agencies Budget Requests
May – June	Commission reviews Mayor Recommended Budget
June	Commission adopts budget for next fiscal year and establishes the property tax millage rate (if digest is complete)
July	Budget for next fiscal year begins on July 1

Airport

Mission

To promote a safe, consistent, and efficient aviation environment; provide quality aviation products and services; and serve as a catalyst in the creation and development of aviation related industry in Athens – Clarke County. The airport will strive for self-sufficiency through the development and implementation of competitive rates and fees.

Goals

- Build on and maintain modern and technologically up-to-date airport facilities and infrastructure.
- Achieve and maintain financial self-sufficiency.
- Foster a work environment that leads to high employee morale.
- Establish scheduled and increase non-scheduled passenger service.
- Expand the general aviation experience.
- Inform and connect community, businesses, and customers.

Objectives

- Meet with the Airport Authority monthly to coordinate airport operations.
- Work with the Airport Authority, consultants, and ACC to secure a new airline.
- Meet with airport engineers monthly to manage airport projects.
- Coordinate airport projects with the GDOT and FAA on a monthly basis.
- Meet monthly with the Operations Supervisor and Business Coordinator to review the airport financials and operational status.
- Meet monthly with the operations staff to review airport issues.
- Work to involve employees in airport projects and operations.

Airport

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Number of Aircraft Operations	Data only	38,604	41,447	42,000	42,000
Aircraft based on field	Stable	101	102	102	102
Runway & taxiway area-weighted pavement condition indication (PCI) score	>70	100	100	100	100
FAA Part 139 Safety & Cert. Inspection	Pass	Pass	Pass	Pass	Pass
Aviation Gas Sold (in gallons)	Increase	94,152	95,386	115,000	115,000
Jet A Fuel Sold (in gallons)	Increase	523,888	592,729	575,000	575,000
Margin on Fuel Sales	Increase	$1,689,340	$1,905,631	$1,400,000	$1,500,000
% of t-hangars leased	100%	100%	100%	100%	100%
% of corporate hangars leased	100%	100%	100%	100%	100%
Airport Enterprise Fund Operating Income/(Loss)	>0	$955,327	$631,176	$800,000	$800,000
General Fund Supplement	Reduce	$0	$0	$0	$0

Budget Highlights

The Airport's operations are funded through the Airport Enterprise Fund, which earns revenue primarily through fuel sales and leasing space.

FY27 Fuel sales are projected to generate a gross margin of $1.1M, while leases are projected to generate $721,000 of revenue.

The FY27 Budget for the Airport includes:

- $70,000 increase for one additional fulltime Airport Firefighter position
- $12,200 increase for fleet management insurance, preventative maintenance, & replacement
- $6,200 increase for 800 MHz radio support

Salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For more information on the Airport Enterprise Fund see page E-30. For information on individual fees, see the Schedule of Fees and Charges beginning on page F-20.

Airport

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$827.3	$860.9	$989.7	$983.5	$122.6	14.2%
Operating	$2,662.8	$3,055.7	$3,086.9	$3,093.7	$38.0	1.2%
Total	$3,490.1	$3,916.6	$4,076.6	$4,077.2	$160.6	4.1%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$374.4	$441.3	$462.6	$462.6	$21.3	4.8%
Airport Services	$2,897.9	$3,248.3	$3,372.0	$3,372.6	$124.3	3.8%
Airport Maintenance	$217.9	$227.0	$242.0	$242.0	$15.0	6.6%
Total	$3,490.2	$3,916.6	$4,076.6	$4,077.2	$160.6	4.1%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	8	8	9	9	1

Animal Services

Mission

We are Athens-Clarke County Animal Services, an open admission shelter and compassionate team of animal welfare professionals. Through our Adoption Center, we provide quality care and seek positive outcomes for all animals that come through our doors. Through our Field Services, we aim to protect community members and neglected animals by enforcing laws and educating the public. We are a resource for our community and work to keep people and their pets together where possible.

Goals

- Create a caring environment where animals are evaluated upon arrival and receive the medical and behavioral support they need, in order to produce the most positive outcomes possible for each animal.
- Consistently provide standardized care to all animals upon arrival and evaluations that lead to improved and individualized care.
- Ensure sufficient staffing, training, and resources to maintain a healthy and humane shelter that provides for the welfare, enrichment, and socialization of the animals for the duration of each animal's tenure at the shelter
- Ensure appropriate, timely, and individualized medical care to resolve illnesses and injuries early, reduce disease spread, and prevent the exacerbation of existing problems.
- Protect the safety of both animals and residents by reducing the number of needy and homeless animals in the community and improving legal compliance.
- Improve community access to needed resources through private and public partnerships.
- Maximize positive and safe outcomes for all animals.
- Increase successful adoptions through an approach that encourages and educates all community members on becoming adopters.
- Evaluate and adjust adoption process to support great matches and provide post-adoption support.
- Maximize efforts to reunite lost pets with owners.

Objectives

- Afford all customers prompt, courteous, and impartial service.
- Accomplish immediate medical assessments to encourage disease control and more clearly identify the individual animal's outcome path
- Continue to develop protocols and SOPs, fully train staff, spot-check for compliance, and update as necessary.
- Improve access to, and utilization of, low or no cost spay/neuter services, vaccine and microchip clinics, dog training and pet food pantry programs, both at the shelter and in targeted, high-needs communities.
- Improve ACCAS's online presence to market available pets and engage potential adopters.
- Continue to evaluate and pursue potential options for obtaining veterinary support. This includes a partnership with UGA.
- Continue to evaluate current staffing, equipment, and supplies and make changes needed to achieve appropriate standard of care.

Animal Services

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Total Number of Calls Ran by Officers	Data only	1251	1487		
Number of Calls Where Animal Services Assisted Other Agencies	Data only	64	30		
Number of Bite Calls and Menecing Calls	Data only	190	229		
Number of Dog Running-At-Large Calls	Data only	575	700		
Number of Nuisance Dog Complaints	Data only	36	75		
Number of Animal Neglect, Cruelty and Abandonment Cails	Data only	229	312		
Number of Wildlife Calls	Data only	157	141		
Total Number of Citations/Warnings Issued	Data only	119	290		
Total Pounds of Dog/Cat Food Given From Community Pantry	Data only	5703	12359		
Total Number of Animals Impounded	Data only	2,976	3,567		
Total Number of Onsite and Offsite Veterinary Exams.	Data only	1149	2,618		
Total Number of Surgical Procedures Completed.	Data only	1,502	1,860		
Number of Animals Adopted	Data only	1,236	1,093		
Number of Owner Reclaimed Animals	Data only	303	340		
Number of Animals Transferred to Rescue Groups	Data only	972	1639		
Live Release Rate Dogs	<90%	89.16%	90.38%		
Live Release Rate Cats	<90%	85.75%	86.89%		
Number of Visitors	Data only	11521	15420		
Number of Phone Calls	Data only	30,521	28495		
Number of Volunteer Hours Donated	Data only	4,701	5751		
Number of Animals Fostered	Data only	709	642		

Animal Services

Budget Highlights

The FY27 Budget for Animal Services includes the following:

- $200,000 increase to support rising costs of medical services, animal care maintenance, janitorial supplies, contract labor and other operational needs
- $4,700 increase for fleet management insurance, preventative maintenance, & replacement
- $2,700 increase for 800 MHz radio support

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For information on individual fees, please reference the Schedule of Fees and Charges beginning on page F-20.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$1,152.6	$1,083.1	$1,064.8	$1,034.7	($48.4)	-4.5%
Operating	$878.8	$594.6	$876.4	$811.6	$217.0	36.5%
Total	$2,031.4	$1,677.7	$1,941.2	$1,846.3	$168.6	10.0%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$2,009.8	$1,677.7	$1,941.2	$1,846.3	$168.6	10.0%
Grants Fund	$21.6	$0.0	$0.0	$0.0	$0.0	--
Total	$2,031.4	$1,677.7	$1,941.2	$1,846.3	$168.6	10.0%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	16	16	16	16	0

Attorney

Mission and Goals

The Athens-Clarke County Attorney's Office provides legal services to Unified Government of Athens-Clarke County through its representation, including the Mayor and Commission, the Manager, Constitutional Officers, and all other Departments and Divisions of the Athens-Clarke County Government. The Attorney's Office handles legal matters, including instituting and defending lawsuits except for lawsuits covered by liability insurance. The Office communicates with the Justice Department and other Federal and State agencies to keep the Athens-Clarke County government in compliance with Federal and State laws and regulations. The Attorney's Office researches and drafts proposed local legislation concerning Athens-Clarke County. In addition, the Office researches and drafts ordinances and resolutions to be considered for adoption by the Mayor and Commission. The office drafts or reviews all contracts and deeds to be executed or accepted by the government. A representative of the Attorney's Office attends all meetings of the Mayor and Commission, Planning Commission, Historic Preservation Commission, Hearings Board, and Board of Tax Assessors, as well as Commission work sessions and committee meetings.

Our primary goal is to continue to provide the legal services needed to serve the Unified Government. We will also expand the services we provide to ensure that acts of the Government are reviewed and are modified, if necessary, to accord with applicable law.

Objectives

- Work with the Mayor and Commission as they identify new priority projects that require assistance from the Attorney's Office.
- Continue to proceed as necessary against properties that have been identified for demolition as a result of changes to the Unified Government's secured structure ordinance.
- Continue to work with the Legislative Review Committee and the Government Operations Committee to provide legal assistance as needed.
- Continue to assist departments and offices in responding to an increasing number of public records requests, under the Open Records Act.
- Provide legal assistance and support to increasing number of citizen committees and commissions.
- Continue to supply support for enterprise fund activities, such as Public Utilities, Airport, Transit and Stormwater Utility.
- Assist the Human Resources Department with ongoing personnel issues, policy development and claims management.
- Provide litigation support for claims counsel on pending claims cases.
- Work with the Police, Fire, and Solid Waste Departments to protect public health safety regarding activities in the Downtown District, particularly enforcement of fire safety, alcoholic beverages and solid waste ordinances.
- Review and advise departments throughout the government regarding contracts.

Attorney

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Ordinances / Resolutions / Policies/ Legislation Drawn		147	150	150	
Municipal Court Cases		311	210	310	
Cases in Superior/State/Federal/Appellate Courts		3	3	3	
Contracts / Deeds / Drawn / Approved as to Form		360	341	300	
Nuisance Abatement Cases		15	3	3	

Budget Highlights

The Approved Budget for the Attorney's Office includes the following changes in the General Fund:

- $35,000 for additional funding for part-time hours and contract labor attorneys.
- $11,300 for additional funding for office operations, fees, and memberships.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$877.2	$909.4	$925.3	$925.3	$15.9	1.7%
Operating	$153.2	$159.7	$271.4	$206.4	$46.7	29.2%
Total	$1,030.4	$1,069.1	$1,196.7	$1,131.7	$62.6	5.9%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	6	6	6	6	0

Budget & Strategic Analysis

Mission

Coordinate the preparation and presentation of the annual Capital and Operating budgets, data analysis and governance, strategic planning and measurement of performance outcomes in a transparent and easy-to-understand format.

Goals

- Data Governance
- Service reliability and keeping ourselves accountable
- Continuous improvement and operational efficiency

Objectives

- Promote wide adoption of performance measurement, leverage opportunities to measure progress and improve processes
- Investigate ways to repurpose and reallocate resources for more efficient operations, communicate program outcomes to decision-makers
- Capture and accommodate the voices of internal and external customers to discern and respond to data needs
- Facilitate relationship management of software users and cohesion of data stewards
- Work with Manager's Office to prepare and produce balanced annual budget documents for presentation to Mayor and Commission
- Continuously review financial reports and provide budgetary guidance to management

Budget Highlights

The FY27 Budget includes:

- $46,000 increase for the third and final year of transitioning the Data & Outcomes Coordinator position from the ARPA Grant Fund to the General Fund. The position was added to the department's total position count in FY25.
- $34,000 reduction in operating costs due to changes in software subscriptions.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Salary & Benefits	$857.7	$874.1	$939.5	$939.5	$65.4	7.5%
Operating	$179.5	$228.5	$194.5	$194.5	($34.0)	-14.9%
Total	$1,037.2	$1,102.6	$1,134.0	$1,134.0	$31.4	2.8%

Authorized Positions

	FY25	**FY26**	**FY27 Requested**	**FY27 Approved**	**Change**
Fulltime Authorized Positions	9	9	9	9	0

Building Permits & Inspection

Mission

The Athens-Clarke County Building Permits and Inspection Department exists for the purpose of protecting the public's health, safety, and general welfare. We accomplish this by ensuring compliance with adopted codes that regulate structural strength, stability, sanitation, lighting, ventilation, fire safety, and other hazards associated with construction, alteration, removal, demolition, use, or occupancy of buildings, structures, or property.

Goals

- Maximize the number of properties and structures that comply with adopted standards.
- Provide quality inspections, customer service, and development services that are efficient, cost effective, accurate, and responsive to the citizens of Athens-Clarke County.
- Improve the safety and appearance of properties and buildings within Athens-Clarke County by enforcing local ordinances, property maintenance codes, and construction codes.

Objectives

- To perform 98% of all inspections of footing, slabs, excavations, electrical service changes and emergency repairs within four business hours of the time the work is ready for inspection.
- To perform at least 95% of all requested rough-in and final inspections within two workdays.
- To respond to at least 95% of all single-family soil erosion complaints and to initiate compliance and/or enforcement processes within eight business hours.
- To process 95% of all single-family and secondary permit applications within one workday.
- To investigate 99% of all complaints received by our office within three business days.
- To investigate 100% of the housing and nuisance complaints received and initiate compliance and/or enforcement action.
- To respond to 100% of ordinance violation complaints and initiate compliance and/or enforcement action.
- To provide proactive enforcement of illegal signs erected without permits or in the public right-of-way.
- To provide proactive code compliance and enforcement services that educates and provides an understanding of the compliance process to citizens.
- To recover through permit fees 100% of the operating expenses for the Construction Division.

Building Permits & Inspection

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Building Permits Issued	900	1,022	1429		
Electrical Permits Issued	800	1,901	1081		
HVAC/Gas Permits Issued	600	2,219	959		
Plumbing Permits Issued	600	1,268	631		
Total Construction Inspections	9,000	6,410	10158		
Front Yard Parking	400	250	275	285	250
Roll Cart Violations	500	475	500	505	500
Sign Ordinance Violations	3,000	2,800	3100	3150	3000
Litter/Accumulation of Refuse	700	733	750	761	700
Junked Vehicles	300	252	300	303	250
Customer service satisfaction survey	90%	100%	100%	100%	100%
Inspections conducted within 2 business days of requested time	95%	100%	100%		

Budget Highlights

The FY27 Approved Budget includes the following changes:

- $6,000 is included in the General Fund/Code Enforcement for Housing Educational Materials.

The Building Inspection Department primarily operates within two separate funds. The Code Enforcement Division is fully funded by the General Fund, while the Construction Inspection and Administration divisions are funded through the Building Inspection Special Revenue Fund.

Salary and benefit changes due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For more information on the Building Inspection Fund (which also includes some expenses for Planning and Zoning), see E-17. For information on individual fees, see the Schedule of Fees and Charges in F-Other Information.

Building Permits & Inspection

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$2,224.5	$2,480.4	$2,486.2	$2,486.2	$5.8	0.2%
Operating	$516.2	$690.7	$687.8	$696.1	$5.4	0.8%
Total	$2,740.7	$3,171.1	$3,174.0	$3,182.3	$11.2	0.4%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$627.7	$779.1	$742.7	$745.0	($34.1)	-4.4%
Construction Inspection	$891.6	$1,055.4	$1,132.8	$1,132.8	$77.4	7.3%
Code Enforcement	$1,221.4	$1,336.6	$1,298.5	$1,304.5	($32.1)	-2.4%
Total	$2,740.7	$3,171.1	$3,174.0	$3,182.3	$11.2	0.4%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Building Inspection Fund	$1,482.4	$1,796.7	$1,836.5	$1,838.8	$42.1	2.3%
General Fund	$1,148.5	$1,260.3	$1,298.5	$1,304.5	$44.2	3.5%
Affordable Housing Fund	$72.9	$76.3	$0.0	$0.0	($76.3)	-100.0%
Water & Sewer Fund	$36.9	$37.8	$39.0	$39.0	$1.2	3.2%
Total	$2,740.7	$3,171.1	$3,174.0	$3,182.3	$11.2	0.4%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	25	26	26	26	0

Capital Projects

Mission, Goals, Objectives, Performance Measures

This department was established by the Mayor & Commission during the FY25 budget process. Departmental Mission & Goals and Performance Measures are being developed.

Budget Highlights

The Approved Budget for the Capital Projects Department includes 3 additional positions for the Capital Projects Department.

- 2 Project Managers to perform work that would otherwise be performed by contract professional service.
- The transfer of the Right-of-Way position from Transportation & Public Works to Capital Projects.

These positions will be funded from existing budgets in the T/SPLOST Funds, which are appropriated by a separate budget process. The funds for the positions are not included below.

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Salary & Benefits	$43.3	$49.8	$51.4	$51.4	$1.6	3.2%
Operating	$25.0	$60.0	$60.0	$60.0	$0.0	0.0%
Total	$68.3	$109.8	$111.4	$111.4	$1.6	1.5%

Authorized Positions

	FY25	**FY26**	**FY27 Requested**	**FY27 Approved**	**Change**
Fulltime Authorized Positions	5	5	8	8	3

Central Services

Mission & Goals

To provide our customers, both public and internal, with efficient and cost-effective high-quality services which meet or exceed their expectations and which promote the image of the Unified Government and the Athens-Clarke County community.

General Fund

- Provide a high level of customer service that exceeds our customers' expectations.
- Provide superior quality of life services that enhance the Athens-Clarke County community.
- Protect the health and safety of the public and internal customers.
- Provide a quality work environment for ACC employees.
- Encourage, promote, and support staff performance and development.
- Provide professional stewardship to protect, enhance, and maximize the life of government facilities.
- Provide high-quality support services at the lowest possible cost.
- Use environmentally friendly processes and materials in all services and activities.

Internal Services Fund

- To be responsive to customer needs.
- To provide timely and accurate financial reports.
- To maintain records in accordance with approved policy and procedures.
- Minimize service disruptions to our customers.

Fleet Management Fund

Provide a safe and effective fleet for Athens-Clarke County departments

Objectives

- Complete at least 90% of the Facilities Management work orders within 30 days.
- Adhere to Landscape Management maintenance schedules at least 90% of the time.
- Ensure that 90% of all copier/telephone repair requests are completed within 24 hours.
- Submit indirect billing and finance reports within 30 days of the receipt of charges from vendors.
- Assure FCC compliance of the 800 MHz system 100% of the time.
- Ensure that 90% of the fleet receives preventive maintenance prior to reaching the scheduled maintenance mileage.

Central Services

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Number of Special Event Permits Issued	Data only	45	50	45	
Number of Structures Maintained	Data only	258	261	257	
Number of Work Orders	Data only	8,049	8,290	7,316	
Square Footage Maintained for all maintenance and repairs	Data only	170,930,970	197,243,170	164,478,341	
Avg. Number of Work Orders per Maintenance Employee	<425	473 per 17 maintenance employees	415 per 20 maintenance employees	348 per 21 maintenance employees	
Avg. Square Footage Maintained per Maintenance Employee	90,000	10,054,762	9,862,158	9,689,444	
Cost per Square Foot for Maintenance	<$1.75	$2.52	$2.60	$2.50	
Cost per Square Foot for Custodial Services	<$2.11	$2.74	$2.82	$2.77	
Preventive Maintenance vs. Corrective Maintenance	75%	61% PM 39% CM	60% PM 40% CM	68% PM 32% CM	
Miles of Oconee River Greenway and Firefly Trail maintained per Employee	123	208	155	150	
Number of Landscape Installations and Renovations	Data only	32	30	26	
Number of Athletic Field Repairs and Renovations	Data only	12	12	15	
Number of Preventive Maintenance Inspections Completed	>1600	1125	1236	1376	
Number of Corrective Maintenance Service Calls	<75	140	155	94	
Percentage of Vehicles/Equip Exceeding Replacement Criteria Not Replaced	10%	79%	82%	16%	
Number of Catastrophic Failures	<5	21	20	20	
Compliance with Georgia Environmental Protection Division Regulations	100%	100%	100%	100%	

Central Services

Budget Highlights

The Central Services Department is supported by the General Fund, Internal Support Fund, Fleet Management Fund, Insurance & Claims Fund and the Hotel/Motel Fund.

General Fund

The FY27 Approved Budget for the General Fund includes:

- Funding of $14.6 million for the cost of Administration, Landscape Management & Facilities Management.
- $92,300 for a Facilities Maintenance Technician for the courthouse.
- $35,500 for Custodial Services for 440 College Avenue.
- $30,000 for Beech Haven House maintenance and repairs.
- $10,000 for janitorial supplies.
- Unleaded fuel budgets were not increased from the FY26 budget, $1.2 million.
- Annual contract for downtown parking services with Athens Downtown Development Authority (ADDA) is projected to generate $4.75 million in fees and fines
- ADDA's FY27 parking expenditures (operating, capital and debt service) are estimated at $3.7 million
- $52,100 increase for fleet management insurance and preventative maintenance.
- $26,300 increase for 800 MHz radio support.

Internal Support Fund

Internal Support Fund provides services to other government departments for copier, phone, postage, paper, printing, and 800 MHz radio.

The FY27 Approved Budget for the Internal Support Fund is $2.3 million and includes the following changes:

- $364,100 increase and reallocation for operations.
- $2,100 increase for fleet management insurance and preventative maintenance.
- $1,100 increase for unleaded and diesel fuel.

Fleet Management Fund

The fleet subscription fees are being increased by 5.3% ($50,000 from the General Fund and $25,200 from Other Funds) to address escalating costs for parts and labor. A portion of this is needed for a $52,000 increase in the parts, tires, and lubricants budget lines that are needed to maintain an aging fleet and account for costs associated with transitioning to the NAPA Integrated Business Solutions model. Under this program, NAPA will be managing the fleet parts inventory within the fleet maintenance shop, which will result in staffing and operational efficiencies that will be reallocated to support other needs in the fleet.

- The FY27 Approved Budget for the Fleet Management Fund is $3.8 million to allocate ACCGov vehicle costs for repair, maintenance and bulk fuel.
- Fuel costs are based on a purchase price (includes $0.20 markup) of $3.00/gallon for unleaded & $4.10/gallon for diesel, which represents no change from FY26
- $59,000 increase and reallocation for vehicle maintenance.
- $35,000 increase and reallocation for unleaded fuel
- $3,800 increase for fleet management insurance.

Central Services

Position changes also include moving the ADA Compliance position from Human Resources to Central Services. Funding for this position is still to be determined.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For more information on the Internal Support and Fleet Management Funds, please see Section E-Budgets by Fund pages E-36 and E-37.

For information on individual fees, please reference the Schedule of Fees and Charges in Section F-Other Information.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$6,577.2	$7,004.0	$7,561.3	$7,561.4	$557.4	8.0%
Operating	$10,602.3	$12,287.9	$13,284.7	$12,931.5	$643.6	5.2%
Total	$17,179.5	$19,291.9	$20,846.0	$20,492.9	$1,201.0	6.2%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$397.2	$548.0	$648.4	$648.4	$100.4	18.3%
Internal Support	$3,552.9	$4,643.8	$4,657.5	$4,658.2	$14.4	0.3%
Landscape Management	$4,054.4	$4,279.5	$4,574.5	$4,527.7	$248.2	5.8%
Facilities Management	$5,488.4	$5,520.7	$6,184.0	$5,876.6	$355.9	6.4%
800 MHz Radio System	$641.9	$774.5	$1,144.7	$1,145.1	$370.6	47.9%
Fleet Management	$3,044.7	$3,525.4	$3,636.9	$3,636.9	$111.5	3.2%
Total	$17,179.5	$19,291.9	$20,846.0	$20,492.9	$1,201.0	6.2%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$12,736.6	$13,888.0	$14,953.6	$14,599.4	$711.4	5.1%
Hotel/Motel Fund	$1.2	$0.0	$0.0	$0.0	$0.0	--
Internal Support Fund	$1,397.0	$1,878.5	$2,255.5	$2,256.6	$378.1	20.1%
Fleet Management Fund	$3,044.7	$3,525.4	$3,636.9	$3,636.9	$111.5	3.2%
Total	$17,179.5	$19,291.9	$20,846.0	$20,492.9	$1,201.0	6.2%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	103	103	105	105	2

Clerk of Courts

Mission & Goals

The Mission of the Athens-Clarke County Clerk of Superior/State Courts is to uphold the integrity of the county's judicial and property record systems by efficiently managing court records, promoting fairness and transparency in the justice system, and performing all legally mandated duties for the Superior and State Courts. The Clerk's Office strives to provide exceptional and fair customer service to every individual.

Objectives

- To serve as the primary custodian of county records for all civil and criminal court proceedings for State and Superior Courts, as well as real estate transactions (deeds, liens, and plats).
- To Provide essential administrative support to Superior and State Courts by maintaining case files, handling funds, preparing court calendars, processing legal documents, and ensuring transparency through an online case management system.
- To ensure a fair and efficient jury system by maintaining Grand and Trial jury lists and assisting in the jury selection process, summoning qualified residents, and preserving the integrity of the jury pool by acting as a vital checks and balance within the court system.
- To serve as the fiduciary, collecting, managing, and disbursing court funds accurately and transparently and in compliance with all state laws, local rules, and constitutional mandates for handling public funds.
- To serve as the Appeal Administrator and provide administrative oversight for the Board of Equalization that hears property tax assessment appeals.
- To ensure data preservation by protecting electronic records through a secure backup with the Georgia Superior Court Clerks' Cooperative Authority (GSCCCA), thereby reducing physical storage needs while safeguarding historical records and following strict retention schedules.
- To continue to make improvements to our systems in order to enhance public and attorney access to records, filings, and court information.
- To provide easier online accessibility to records for the public and legal professionals by:
    - Providing an electronic index and images for deeds back to 1801 in-house and on the GSCCCA, ongoing.
    - Imaging and creating cases in our case management system for all cases prior to 2002 (ongoing).

  Having all newspaper images from 1800's to present added to Kofile's website (all years have been digitized and are available in the Icon Land Records system)

Clerk of Courts

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Civil Filed Superior and State	Data only	2457	2876		
Civil Disposed Superior and State	Data only	2331	2679		
Criminal Filed Superior and State Data	Data only	5972	6315		
Criminal Disposed Superior and State Data	Data only	5752	6164		
Land Record Instruments Processed	Data only	17468	16024		
General Minutes Processed	Data only	5649	4254		
Board of Equalization: Appeals Filed/Processed	Data only	243	268		
Board of Equalization: Hearings Conducted	Data only	67	67		
Deed Imaging 1801-1987: Number of Years in Current Requisition with Vendor	>0	4	0		
Deed Imaging 1801-1987: Completed and Available on GSCCCA	>0	0	0		
Legal Organ Digitizing 1852-2025: Number of Years Available in Land Records Database	100%	60	1		
Historical Docket Books: Criminal Books- Scanned	185	0	0		
Historical Docket Books: Criminal Books- Available on Online	185	0	0		
Historical Docket Books: Civil Books- Scanned	169	0	0		
Historical Docket Books: Civil Books- Available on Online;	169	0	0		
Historical Docket Books: Court Minute Books- Scanned	260	0	0		
Historical Docket Books: Court Minute Books- Available on Online	260	0	0		
Historical Docket Books: Mortgage Land Record Books- Scanned	134	0	1		
Historical Docket Books: Mortgage Land Record Books- Available on Online	134	0	0		
Destruction/Reduction of Offsite Inventory: Total Boxes Offsite	Data only	5128	5159		
Destruction/Reduction of Offsite Inventory: Digitized and Destroyed	4997	86	34		

Clerk of Courts

Budget Highlights

The Approved Budget for the Clerk of Courts includes the following changes to the General Fund:

- $49,000 for offsite records storage.
- $2,000 additional funding for the Board of Equalization to increase the compensation for hearings.

For FY27, the Clerk of Court requested the items below, which were not approved.

- $20,000 for overtime expenses.
- $24,500 for additional parttime hours.

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$1,455.1	$1,387.8	$1,452.6	$1,408.1	$20.3	1.5%
Operating	$280.7	$399.4	$450.4	$450.4	$51.0	12.8%
Total	$1,735.8	$1,787.2	$1,903.0	$1,858.5	$71.3	4.0%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	22	22	22	22	0

Communications & Community Engagement

Mission & Goals

The Communications and Community Engagement Department provides clear and open communications through a variety of outlets about the government's goals, activities, and services and coordinates and collaborates with other departments' communications staff.

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26
Website visitors	Data Only	1.35 million	1.41 million	1.4 million
Website pageviews	Data Only	4.66 million	4.27 million	5 million
Website notification subscriptions (all notifications)	Data Only	61,890	60,033	66,217
Number of downloads from website	Data Only	735,182	2.39 million	2.55 million
News Flashes distributed	52	94	52	132
News Flash items posted on accgov.com homepage	75	176	106	160
Number of social media accounts managed (@accgov)	Data Only	7	7	7
Social media following/subscribers for main ACC accounts	TBD	33,935	36,731	43,124
Minutes of video watched on social media	Data Only	773,460	752,236	661,167
Hours of Mayor & Commission meetings broadcast/streamed	Data Only	158:10:00	113:53:00	107:34
Minutes of non-meeting video produced	360	62	46	21
Number of offices featured in videos | newsflashes | homepage	TBD	31 | 56 | 13	9 | 42 | 20	11 | 51 | 8
Number of film project inquiries assisted	Data Only	21	25	26
Number served in outside group presentations, panels & tours	Data Only	1295	1875	1492
Public digital displays managed	Data Only	13	13	13
Number of department website liaisons trained	Data Only	26	46	49
Number of department social media liaisons trained (SM@RT Team)	Data Only	14	19	33
Number of social media accounts monitored	Data Only	92	84	83
Number of locations claimed and monitored in Google Business	Data Only	138	139	140

Communications & Community Engagement

Budget Highlights

The FY27 Approved Budget includes the following changes:

- $50,000 is included for ACCGov 101, Website expenses, and Outreach.
- $4,400 is included for increased printing costs for the A-Z Guide.

Salary and benefit changes due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$577.5	$578.8	$534.0	$534.0	($44.8)	-7.7%
Operating	$202.4	$223.6	$338.7	$278.7	$55.1	24.6%
Total	$779.9	$802.4	$872.7	$812.7	$10.3	1.3%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Mayor Rec.	Change Amount	Change Percent
General Fund	$778.3	$802.4	$872.7	$812.7	$10.3	1.3%
Grants Fund	$1.6	$0.0	$0.0	$0.0	$0.0	--
Total	$779.9	$802.4	$872.7	$812.7	$10.3	1.3%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	5	5	5	5	0

Cooperative Extension

Mission & Goals

The mission of UGA Cooperative Extension is to extend lifelong learning to the people of Georgia through unbiased, research-based education in agriculture, the environment, communities, youth and families. Cooperative Extension provides education and information for all citizens of Athens-Clarke County in the areas of Families, Food & Nutrition, Agriculture, Horticulture, & the Environment, and Youth Development.

Objectives

Family and Consumer Sciences & Supplemental Nutrition Assistance Program Education

- To respond to clientele calls regarding food safety, home food preservation, healthy lifestyles, weight management, chronic disease prevention and management.
- To provide consumer information regarding financial management and budgeting.
- To provide nutrition and food management training to low-income families, empowering them to get the best nutrition within a limited budget.
- To support the FARM Rx program through providing low-income nutrition education, as required by funders
- To help professional food handlers and consumers learn safe food handling practices to prevent food borne illness.
- To provide consumer information to create greater radon awareness and promote testing.
- Adapt programming to virtual format when feasible and continue reaching clients

Agriculture & Natural Resources

- To respond to clientele calls regarding soil samples, water samples, insect, disease and plant identification, tree care and other issues.
- To provide a series of comprehensive training courses through the Master Gardener, Master Composter and Master Naturalist Programs which train volunteers in subject specific areas who can then extend this knowledge throughout the community.
- To provide educational opportunities through informational and activity booths staffed by Master Gardener and Master Composter volunteers at events throughout the region as well as weekly booths at two area Farmers Markets during the market season.
- To provide information and offer programs that will encourage environmental stewardship and promote water quality through the Master Naturalist program.
- To provide support to local food producers and landscape professionals, through training and education, pest and disease identification, and also programs offering continuing education units, needed to maintain professional licenses.
- Adapt programming to virtual format when feasible and continue reaching clients

4-H and Youth Development

- To provide a variety of leadership opportunities for elementary, middle and high school students.
- To provide community involvement and service activities for young people to develop citizenship skills in their community.
- To provide monthly educational programs in all elementary schools and middle schools in Athens-Clarke County. Educational programs are also offered to home school students, as well as evening programs for high school students.
- To offer a series of judging event activities in order to help young people develop decision-making skills.
- To assist with coordinating Youth Leadership Athens for high school juniors.

Cooperative Extension

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Educational Classes Provided	720	567	720	740	740
Total Teaching Contacts	7500	6883	7500	7500	7500
Soil Analysis Diagnostics	650	637	650	650	650
Water and Microbiology Diagnostics	230	99	120	230	230
Pathology, Plant & Insect ID	115	164	205	200	200
Educational Newsletters Distributed	28530	26620	28530	29000	29000
Phone, Office & Email Consultations	2500	2200	2500	2500	2500
Home Visit Consultations	35	24	35	35	35
Educational Exhibit Contacts	3520	3243	3520	3500	3500

Budget Highlights

The FY27 Approved Budget for Cooperative Extension includes the following changes:

- $3,100 is included for additional travel allowance contractual obligation.
- $7,000 is included for required salary supplement increases.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$197.1	$223.0	$281.9	$220.2	($2.8)	-1.3%
Operating	$71.9	$78.9	$79.6	$79.6	$0.7	0.9%
Total	$269.0	$301.9	$361.5	$299.8	($2.1)	-0.7%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	1	1	2	1	0

Coroner

Mission

Our mission is to fulfill the statutory requirements of the Coroner's Office of Athens-Clarke County in a manner that is professional, efficient and compassionate to the citizens of Athens-Clarke County.

Goals

Our goal is to manage the resources allocated to this office in a responsible manner that enables the Coroner's Office to provide caring and compassionate services in a time of crisis for the citizens of Athens-Clarke County.

Budget Highlights

The Approved Budget does not include any significant changes for the Coroner's Office.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Salary & Benefits	$106.6	$106.8	$106.8	$106.8	$0.0	0.0%
Operating	$59.6	$60.6	$62.3	$62.3	$1.7	2.8%
Total	$166.2	$167.4	$169.1	$169.1	$1.7	1.0%

Corrections

Mission

The mission of the Athens-Clarke County Department of Corrections is to provide a humane and safe environment for staff, offenders, returning citizens, and the community at large through the use of modern correctional management techniques and supervision.

Goals

- Maintain a safe environment for returning citizens, visitors, volunteers, staff members, and the citizens.
- Consistently deliver an intake and classification process to identify education levels, vocational skills, sentence mandates, and release plans to develop and foster effective post-release focused objectives.
- Ensure sufficient staff levels to uphold public safety while delivering effective rehabilitative programs.
- Proactively address returning citizens' use of illicit substances through random testing and interventions.
- Develop, foster, utilize, and supervise returning citizens' vocational skills through work skills training programs through collaboration with other departments.
- Provide meals at a reasonable cost to the Athens-Clarke County Jail, County Correctional Institution and Diversion Center.
- Make treatment, counseling, educational opportunities, vocational trainings, and related services accessible to returning citizens.
- Connect returning citizens with sustainable employment opportunities.
- Provide ongoing mandated training for all Corrections' staff and Athens-Clarke County personnel that are supervising returning citizens.
- Reduce participating returning citizen recidivism.

Objectives

- Support Athens-Clarke County's Strategic Plans and uphold policies and procedures.
- Comply fully with all Georgia Department of Corrections' policies and audit standards.
- Prevent returning citizen escapes and injuries to staff, visitors, and offenders.
- Maintain sanitation standards and proper safety practices.
- Ensure returning citizens have a job within 30 days of entry into the program and maintain consistent employment during their sentence.
- Mandate training for Corrections' personnel and all Athens-Clarke County personnel in other departments who supervise offender skills development programs.
- Score 100% on all health inspections.
- Review every eligible returning citizen for placement in work release program at the Diversion Center.
- Maintain relationships with diverse employers willing to employ convicted felons.
- Achieve 90% returning citizen occupancy rate in the Diversion Center.
- 80% of returning citizens will successfully complete available programs or skill development.
- 100% of returning citizens entering the Diversion Center will gain employment relevant to their skills.
- 100% of returning citizens in need of education or skills development (GED, certification, technical certification, etc.) will be placed in an available program(s).
- Exceed Georgia Department of Corrections' annual goal to achieve seven GED completions.
- Exceed Georgia Department of Corrections' annual goal to complete 150 on-the-job training vocational programs.

Corrections

Performance Measures

Measure	Current Goal or Benchmark	FY24
Average Daily Count	Data only	167
Number of Escapes	0	0
Number of offender on offender assaults	<5	4
Number of offender on staff assaults	<1	1
Total Employees	Data only	45
Overtime as % of personnel expenditure.	< 1.5%	3.91%
Expenditures: Actual versus budget	< 100%	117.30%
Number of Staff Training Hours	Data only	2,257
Number of Staff Training Certificates earned/Degrees earned	Data only	3
Total number of On-the-Job-Training (OJT) opportunities	Data only	47
Percentage of offenders in OJT	stable	47.30%
Total expenses ($)	Data only	$4,779,628
Cost Recovery: Total Reimbursements	Data only	$1,219,100
Athens-Clarke County Total Budgeted Daily Cost Per offender	Data only	$78
Athens-Clarke County Funds: Daily Budgeted Cost per offender	Data only	$52.54
Athens-Clarke County: Daily Labor Value Per offender	Increase FPY	$46.49
ROI: Total hours contributed by offenders in County	Stable	164,301
ROI: Value to Athens-Clarke County of hours contributed by offenders	Data only	$2,833,868
Number of GEDS awarded	Data only	16
Number of offenders completing Re-entry Program	>50	145
Number of offenders completing Motivation for Change	>50	84
Number of Work Certifications earned	>25	232
Number of volunteers recruited to provide programs	>25	27
Available Program Hours Per Week at the CI	Data only	16
Number of ID's received for reentry and employment purposes	Data only	94

Corrections

Budget Highlights

The FY27 Approved Budget for Corrections includes the following changes:

- $49,000 is included to convert a part-time Social Worker to fulltime.
- $60,000 for meals and meal preparation.
- $34,300 for 800MHz radio charges.
- $27,600 for inmate medical services.
- $15,000 for overtime hours.

The Correctional Institution houses convicted State inmates and the current contract includes a house maximum of 170 convicted State inmates: (105 at the Correctional Institution and 65 at the Transition/Diversion Center).

Other salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For information on individual fees, please reference the Schedule of Fees and Charges in Section F-Other Information.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Salary & Benefits	$3,660.0	$4,607.6	$4,332.5	$4,308.6	($299.0)	-6.5%
Operating	$1,137.5	$1,112.6	$1,246.8	$1,244.7	$132.1	11.9%
Total	$4,797.5	$5,720.2	$5,579.3	$5,553.3	($166.9)	-2.9%

Appropriations by Division (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Administration	$532.3	$1,330.5	$653.5	$702.5	($628.0)	-47.2%
Food Services	$702.3	$653.4	$692.3	$692.3	$38.9	6.0%
Security Operations	$2,182.2	$2,261.3	$2,433.8	$2,433.8	$172.5	7.6%
Diversion Center	$1,380.7	$1,475.0	$1,799.7	$1,724.7	$249.7	16.9%
Total	$4,797.5	$5,720.2	$5,579.3	$5,553.3	($166.9)	-2.9%

Appropriations by Fund (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
General Fund	$4,723.0	$5,670.2	$5,529.3	$5,503.3	($166.9)	-2.9%
Corrections Inmate Fund	$69.8	$50.0	$50.0	$50.0	$0.0	0.0%
Grants Fund	$4.7	$0.0	$0.0	$0.0	$0.0	--
Total	$4,797.5	$5,720.2	$5,579.3	$5,553.3	($166.9)	-2.9%

Corrections

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	48	48	49	49	1

Debt Service

Mission

Debt Service includes the Government's payments for Guaranteed Revenue Debt, Revenue Bonds, and other long-term liabilities.

Budget Highlights

- **General Fund** – This budget includes $509,400 for principal and interest on the debt service for the bonds issued in 2012 for the site improvements for the Caterpillar Project. The budgeted payments include $10,000 in bond fees.
- **SPLOST Debt Service Fund** – The $14.7 million budget for debt service and fees represents the debt incurred after the approval of SPLOST 2020.
- **Airport Fund** – This Budget includes $6,200 for the interest payments for the notes issued to finance a project for the Executive Hangars in 2009. The Airport Enterprise Fund is responsible for the repayment of this note. Including principal and interest, the total debt payments for FY2027 will be $33,700.
- **Landfill Fund** – $22,340 is included in the budget for the Landfill Fund for debt interest and bond fees related to the construction of Phase V Cell 1A-1B. Total FY27 debt payments for principal and interest are estimated to total $618,000. $283,760 is included in the budget for the Landfill Fund for debt interest and bond fees related to the construction of Phase V Cell 2A-2B. Total FY2027 debt payments for principal and interest are estimated to total $935,200.
- **Water & Sewer Fund** – The budget for the Water and Sewer Enterprise Fund includes $6.9 million for the interest component of debt service to repay the bonds refunded in 2015 to upgrade and expand the three water reclamation facilities and two notes issued through the State of Georgia Environmental Finance Authority (GEFA) in 2007 and 2009. Total FY27 debt service and fees for the Water and Sewer Enterprise Fund will be $16.2 million.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
General Fund	$3,474.2	$1,315.8	$509.4	$509.4	($806.4)	-61.3%
SPLOST Debt Service Fund	$15,240.4	$14,952.8	$14,660.7	$14,660.7	($292.1)	-2.0%
Airport Fund	$5.8	$6.2	$6.2	$6.2	$0.0	0.0%
Landfill Fund	$303.5	$306.1	$306.1	$306.1	$0.0	0.0%
Water & Sewer Fund	$7,373.9	$6,901.3	$6,901.3	$6,901.3	$0.0	0.0%
Fleet Replacement Fund	$63.5	$0.0	$0.0	$0.0	$0.0	--
Total	$26,481.7	$23,482.2	$22,383.7	$22,383.7	($1,098.5)	-4.7%

District Attorney

Mission

The Western Judicial Circuit District Attorney's Office serves our community by ensuring that justice is served for victims, the rights of all involved in the criminal justice process are respected, and the laws of the State of Georgia are applied fairly and equally to all people in our community. We are focused on delivering justice in the most serious felony cases so that those who hurt others in our community are not able to do so again while also seeking outcomes in non-violent cases that help limit repeat contact with the criminal justice system. We are committed to working with law enforcement partners, community organizations, and individual citizens to continually improve the safety and strength of our community.

Vision

A community that is served by a District Attorney's office staffed with experienced and committed professionals who operate under with an ethos of doing the right thing, the right way, regardless of whether anyone is watching to create a safe and just community.

Values

We conduct ourselves with integrity and professionalism.
We serve victims with expertise and compassion.
We respect the rights of all people.
We apply the law fairly and equally to all people.
We are committed to creating a safer and stronger community.

Function

The Office of the District Attorney serves primarily as the prosecuting attorney in Athens-Clarke and Oconee Counties. In Athens-Clarke County, the District Attorney prosecutes all criminal cases involving at least one felony charge at all stages of proceedings including Magistrate Court, Superior Court, Grand Jury, and the post-conviction appeals process through the Georgia Court of Appeals as well as the Georgia Supreme Court.

In handling felony offenses and related misdemeanor offenses, the District Attorney participates in the operation of three accountability courts (Felony Drug Court, Veterans Court, and Treatment and Accountability Court) to reduce recidivism by addressing underlying causes of criminal acts and help return individuals who having committed crimes due to those underlying issues to living healthy and productive lives in our community. The District Attorney also operates a pretrial diversion program to address non-violent criminal acts committed by those with limited criminal histories without causing collateral consequences that are not just under the circumstances.

The District Attorney also serves as the prosecuting attorney in the Juvenile Court in those instances when a child (less than 17 years of age) is accused of a delinquent act or otherwise appears before the Juvenile Court for a non-delinquent act.

Objectives

- Recruit and retain qualified prosecutors who can produce just and fair outcomes in the cases they are assigned for prosecution.
- Prioritize focusing trial resources on the prosecution of Serious Violent Felonies including gang related offenses and those involving Special Victims.
- Continue the elimination of case backlog created by a multi-year deficit between cases received for prosecution and cases resolved.

District Attorney

- Prioritize juvenile justice through collaboration with community stakeholders and youth development organizations.
- Continue to provide increased training opportunities for prosecutors, investigators, victim advocates, and office staff.

Performance Measures

Measure	CY23	CY24	CY25
New Cases Received	2,862	3,485	3,180
New Felony Cases Received	2,249	2,211	2,463
Cases Charged (incl. Grand jury/Accusation)	673	1,062	1,419
Cases Closed	2,324	2,040	3,685

Budget Highlights

The FY27 Budget includes:

- $30,000 for career path supplement funding to aid in position recruitment and retention.
- $150,000 to continue funding for an additional Assistant District Attorney position that was approved by the Mayor & Commission in mid-FY26. The position is the result of an intergovernmental agreement between Oconee County and ACCGov. Oconee County will fund the position that will be an ACCGov authorized position in the Special Programs Fund.
- The District Attorney also requested an additional $160,000 for 2 Investigator positions, $113,000 for an Assistant DA position, and $35,600 to upgrade an existing Assistant DA position to a Chief Assistant DA. These requests were not recommended nor approved.
- Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.
- The District Attorney's Office includes 4 fulltime positions in the Special Programs Fund that are paid for by reimbursements from Oconee County.

District Attorney

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$2,171.0	$2,144.8	$2,814.9	$2,536.3	$391.5	18.3%
Operating	$241.4	$296.7	$304.4	$304.4	$7.7	2.6%
Total	$2,412.4	$2,441.5	$3,119.3	$2,840.7	$399.2	16.4%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
District Attorney	$2,272.5	$2,292.5	$3,010.2	$2,731.6	$439.1	19.2%
Victim Assistance	$139.9	$149.0	$109.1	$109.1	($39.9)	-26.8%
Total	$2,412.4	$2,441.5	$3,119.3	$2,840.7	$399.2	16.4%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$2,103.7	$2,239.4	$2,764.3	$2,485.7	$246.3	11.0%
Grants Fund	$107.9	$0.0	$0.0	$0.0	$0.0	--
Special Programs Fund	$200.8	$202.1	$355.0	$355.0	$152.9	75.7%
Total	$2,412.4	$2,441.5	$3,119.3	$2,840.7	$399.2	16.4%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	23	27	30	27	0

Economic Development

Mission

To facilitate economic growth by supporting businesses and industries interested in developing, locating, and growing in Athens-Clarke County by providing needed resources, assistance, and connections. To identify and recruit economic development opportunities that support and enhance Athens-Clarke County's quality of life, increase our tax base, and provide opportunities for sustainable employment and wages for workers. To serve as an active partner in workforce development in Athens-Clarke County by increasing awareness of and access to lifelong learning opportunities that help residents develop high-demand skills for sustainable employment.

Goals & Objectives

Promote Workforce Development

- Increase awareness of and access to Athens workforce development opportunities:
    - Collaborate with the Athens Area Chamber of Commerce and other workforce partners on implementing the Athens Achieves! Workforce strategic plan, managing federal ARPA funds in support of those efforts.
    - Athens job search tool: https://investathensga.com/workforce/jobs/
    - Athens career pathways resources: https://investathensga.com/workforce/career-pathways/

- Build relationships with local employers to identify & share resources to address workforce challenges:
    - Athens Manufacturers Roundtable & Athens Manufacturers HR Committee
    - Conduct Athens wage & benefit survey every other year to gather and share data among employers for recruitment and retention
    - Provide connections to Career Academy and higher education contacts for access to workforce talent and resources

- Provide support and data to Clarke County School District (CCSD) & Athens Community Career Academy (ACCA) to help align career pathways with strategic targeted economic sectors
    - Partner with CCSD for the Why Georgia Works cohort program in partnership with the GA Dept. of Education and UGA's Carl Vinson Institute of Government to strategically align Career Technical & Agricultural Education (CTAE) and ACCA pathways with industries creating well-paying jobs in Athens-Clarke County, preparing youth for sustainable careers upon graduation and beyond.
    - Support summer educator externships program to familiarize educators with local employers, career paths available, and skillsets required, so they can share information and guidance with youth and their families.
    - Connect employers with ACCA regarding work-based learning opportunities for students at local companies

- Partner to increase second chance employment opportunities for those with experience in the criminal justice system
    - Facilitate Second Chance Employment working group including Envision Athens, Corrections, Diversion Center, local non-profits, and other stakeholders
    - Host workshops to share information and human resources best practices with employers related to second chance employment
    - Connect employers to Diversion Center and Corrections staff for job placement, and share resources related to second chance employment

Economic Development

Support Small Business & Entrepreneurship

- Support small business with referrals to service providers and resources:
    - Compile, share, and increase awareness of Athens small business resources: https://investathensga.com/entrepreneurship-and-small-business/
    - Identify needs of entrepreneurs, including women entrepreneurs, entrepreneurs of color, and creative entrepreneurs, and work with small business service providers to identify ways to bridge them.
    - Conduct small business visits with state agency partners to understand business needs and share resources and tax credits
    - Partner with local and state support organizations on professional development event opportunities
- Support the Creative Economy: relaunch and promote the Athens Creatives Directory, continue ArtWork - professional practice workshop series for creatives
- Partner with UGA's Innovation Gateway to provide businesses with resources and assistance to continue growing in Athens-Clarke County.
- Champion small business support through “Pick Athens: Support Local” collaborative efforts
- Support the Joint Development Authority of the Unified Government of Athens-Clarke County and the City of Winterville in managing small business loans through the Turntable Revolving Loan Fund, and ARPA-funded small business grants.

Grow New & Existing Business in Athens

- Provide proactive concierge-style assistance for the plans review and permitting process to increase efficiency
- Continue developing and growing online inventory and CRM of property data available for industrial/business development
- Work with utility partners to recommend strategies to meet emerging infrastructure needs to support future industrial and business development
- Continue collaborating closely with local, regional, and state partners to strategically position Athens-Clarke County in recruitment of new well-paying, strategic targeted industries:
    - Biotechnology & Pharmaceuticals
    - Advanced Manufacturing Research & Development
    - Healthcare & Life Sciences
    - Craft Beverages, Brewing & Distilling
    - Creative Economy
- Utilize Tax Allocation Districts to encourage private sector investment in redevelopment activities
- Business Retention: Regularly visit with local employers to understand their needs and assist with resources and connections
- Partner with UGA, developers, and investors to develop "next step" lab space to retain startups when they graduate the UGA incubator, including leveraging the new zoning use for Science and Research Development.
- Support development of access to capital for local entrepreneurs, including connections to angel investors

Economic Development

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
New Projects: Recruitments or Expansions	20	8	12	7	
#State Announcements of Recruitments or Expansions in ACC	2	1	0		
#Jobs Created from Incentivized Projects	N/A	0	0		
Avg Annual Wage of Incentivized Projects	$60,000				
# Existing Business Retention Visits	36	68	73	52	
# Visits with State Project Partners: GDEcD ProjectManagers, Utility Providers, GA DCA, GDOL	24	42	51	31	
# Presentations to Community Groups & Stakeholders	36	31	37	22	
# Visits with Workforce-Related Community Stakeholders /Organizations	48	101	91	28	
# ARPA-Related Meetings	50	N/A	153	134	
# Tax Allocation District-Related Meetings	36	N/A	60	61	

Budget Highlights

Economic Development operates with funding from the General Fund, Tax Allocation District Funds and the Special Programs Fund.

The FY27 Budget for Economic Development includes the following budget changes:

- $150,000 in funding for development of an Economic Development Strategic Plan.
- $25,000 of additional operating funding that was redirected from the People & Belonging Department.

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For more information on the Tax Allocation District Funds, see pages E-20 through E-25.

Economic Development

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$538.2	$601.9	$642.2	$642.2	$40.3	6.7%
Operating	$92.9	$328.6	$566.1	$516.1	$187.5	57.1%
Total	$631.1	$930.5	$1,208.3	$1,158.3	$227.8	24.5%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$552.9	$819.6	$1,080.8	$1,030.8	$211.2	25.8%
Tax Allocation Districts	$78.2	$110.9	$127.5	$127.5	$16.6	15.0%
Total	$631.1	$930.5	$1,208.3	$1,158.3	$227.8	24.5%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	6	6	6	6	0

Elections

Mission

The mission of the Athens-Clarke County Elections and Voter Registration Office is to provide excellent election services: We ensure accessibility for all voters, protect the integrity of votes, and maintain a transparent, accurate, and fair process in which Athens-Clarke County voters have confidence. As trustworthy stewards of the Elections Department's budget, we provide the best possible election experience for the voters and candidates of Athens-Clarke County and produce trusted results that reflect the will of eligible Athens-Clarke County voters.

Goals

- Conduct the November 2026 General Election and Runoff, and the June 2027 Special Election, if needed.
- Track changes to SB189, successfully implement voting process and election equipment changes.
- Increase voter turnout by 5% compared to the 2022 (59.23%) General Election turnout.
- Hold an inaugural Citizens' Academy Program to strengthen community engagement and increase understanding of election processes. The program will enhance public trust in election results and the Elections Department as a whole.
- Provide quality information and excellent customer service to candidates, public officers, poll workers, and elected officials to improve their understanding of election and voter registration processes.
- Track bills and ballot referendum/resolutions in the 2026 General Assembly related to Title 21 of the Official Code of Georgia Annotated and implement new and essential processes that aid the success of Athens-Clarke County Elections.
- Regularly test and maintain all voting systems, with zero security breaches.
- Create and annually update emergency plans, including response protocols for potential threats.
- Offer advance in-person (AIP) voting at an adequate number of locations and ensure accessibility across diverse areas, aiming for a maximum wait time of 30 minutes at all locations, using data to adjust resources as needed.
- Perform annual audits of the 23 Election Day polling locations and all AIP voting locations to ensure ADA compliance and address deficiencies in a timely manner.
- Publish updates on election day and results promptly within specified Title 21 and SEB R&R timelines to ensure transparency.
- Track and meet all legal deadlines and requirements for voter registration, maintenance, and challenges, street segment maintenance, and poll worker training.
- Establish a system for collecting feedback from voters, poll workers, and officials to increase satisfaction.
- Review success of the emergency operations center (EOC) implemented for the 2024 Presidential Election. Determine need for EOC during 2026 General Election.
- Efficiently hire and adequately train poll workers, election administrators, and other staff on proper election processes, including customer service, election law, and election equipment operation, to circumvent violations of the Georgia Code and State Election Board Rules & Regulations.
- Properly organize, maintain, store, and transport voting equipment valued at over $1,000,000.
- Continue the search for an efficient location that will house all divisions of the Elections Department to ensure an effectively distributed workload.

Elections

Objectives

- Ensure all eligible citizens have easy access to voter registration and all registered voters have easy access to vote.
- Educate the ACC community on new laws and rules related to voting procedures, deadlines, and the importance of participating in elections.
- Promote voter turnout and reduce barriers to voting by continuing to provide multiple-language ballots.
- Protect election data and voting infrastructure from interference.
- Train poll staff on incident response protocols.
- Provide a range of voting options, including AIP voting, absentee by mail voting, and accessible polling locations.
- Manage resources to optimize department funding.
- Publish accurate and timely election information, including voting statistics and results.
- Work with local media and organizations to ensure accurate reporting and combat mis/disinformation.
- Engage in regular communication with the public to maintain trust in the election process.
- Adhere to federal, state, and local election laws, rules, and regulations, including deadlines, procedures, and reporting requirements.
- Provide staff training to uphold legal standards and ensure non-partisanship.
- Conduct post-election audits to assess performance and identify areas for improvement.
- Stay informed on best practices and innovations in election management to enhance operations continuously.

Elections

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Registered Active Voters	As of 12/17/2025	71,114	71,456	71,332	
Average Total Active Voters per Polling Location	2,900	2,963	2,977	3,100	
Election Day Voters (EDV)	20%	5,776 (8.12%)	12,912 (17,99%)	5,707 (10.42%)	
Advance Voters (AIP)	50%	2,462 (3,46%)	36,786 (51.25%)	3,252 (8.34%)	
Absentee Voters (ABM)	6%	188 (.026%)	3765 (5.25%)	420 (.50%)	
# Voting Precincts	24	24	24	24	
# Voting Locations	23	24	24	23	
# Early Voting Locations (Average)	5	3	5	3	
# Poll Officers (Averge)	200	164	208	171	
# Laborers* (Average)	22	179	258	22	
Voting Equipment Inventory (BMD, Printers, ICP, ICC, Poll Pad, EMS Server, UPS)	1027	871	871	1027	
Total Equipment deployed (Average)	350	185	352	402	
Ballot Printing Cost	$20,000	$4,100.00	$20,300.00	$27,364.63	
# Training hours	1200	153	1598	1848	
# Voter IDs Created	Data Only	436	261	107	
% Voter Turnout	50%	11.86%	74.50%	17.71%	
% of poll places that are ADA accessible	100%	100%	100%	100%	
% of polling places in ADA compliance (equipment)	100%	100%	100%	100%	
% of Polling Places that meet ADA space requirements	100%	100%	100%	100%	

Budget Highlights

The FY27 Budget for Elections includes the following:

- $29,200 increase for postage costs
- $13,200 additional funding for printing expenses
- Three elections are scheduled in FY27:
  - General Election: November 2026
  - General Election Runoff: December 2026
  - Special Election June 2027

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Elections

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$1,047.6	$1,218.4	$1,219.0	$1,219.0	$0.6	0.0%
Operating	$364.5	$383.2	$423.4	$423.4	$40.2	10.5%
Total	$1,412.1	$1,601.6	$1,642.4	$1,642.4	$40.8	2.5%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	5	6	6	6	0

Finance

Mission

The Finance Department supports the Manager's Office by guiding the government's financial operations. It employs conservative fiscal policies emphasizing financial stability and resilience. The department collects and processes data, advises management in financial matters, provides information to various stakeholders, monitors expenditure and revenue trends, and provides various financial reports.

Focus areas include:

- Commitment to Transparency and Reliable Financial Reports
- Monitoring Expenditure, Revenue and Financial Trends
- Proactive Management
- Revenue Diversity

Goals

- Prepare Annual Comprehensive Financial Reports (ACFR) in compliance with all federal, state and accounting regulations.
- Assist the Manager's Office with various organizational decisions by providing timely and accurate financial analysis including long-term financial impacts.
- Manage the procurement and payables process to ensure timely and accurate payments that adhere to approved budgets, policies and legal requirements.
- Build capacity for continuous Finance management improvement.
- Provide effective policy tools to ACCGov employees, departments, vendors and residents.

Objectives

- File ACFR with required recipients within the timeframe required by state law and bond covenants and receive formal, external recognition for financial reporting excellence (from the Government Finance Officers Association). Receive "Unmodified" (clean) independent audit opinion letters (ACFR).
- Provide management with information necessary to maintain stable General Obligation and Public Utility bond ratings.
- Provide financial reports (monthly, quarterly and as needed) to management. Assist management with organizational decisions through accurate General Fund revenue estimates and forecasting of unassigned fund balance under various scenarios.
- Implement departmental reorganization to better support needs of employees.
- Continue to improve understanding of financial management technology (Tyler Munis, etc.) to improve effective use of the technology by internal and external customers.
- Develop cross training opportunities and programs within the Finance Department.
- Evaluate processes (Purchasing, Accounting, Audit) and Review User Department training.

Finance

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Accurate Revenue Forecast for General Fund	+-2.5%	7.00%	4.00%	+-2.5% anticipated	+-2.5% anticipated
ACFR uploaded to DCA, CVIOG and DOAA by 12/31	31-Dec	Yes	No	31-Dec anticipated	31-Dec anticipated
Quarterly financial statements	Yes	Yes	Yes	Yes anticipated	Yes anticipated
Transfers to Other Funds	Data Only	26.3M	18.2M	TBD	TBD
Maintain stable General Obligation bond rating	S&P (AA) | Moody's (Aa)	S&P (AA) | Moody's (Aa1)	S&P (AA) | Moody's (Aa1)	S&P (AA) | Moody's (Aa1) (anticipated)	S&P (AA) | Moody's (Aa1) (anticipated)
Maintain stable Public Utility revenue bond rating	S&P (AA-) | Moody's (Aa) | Fitch (AA)	S&P (AA) | Moody's (Aa1) | Fitch (AAA)	S&P (AA) | Moody's (Aa1) | Fitch (AAA)	S&P (AA) | Moody's (Aa1) | Fitch (AAA) (anticipated)	S&P (AA) | Moody's (Aa1) | Fitch (AAA) (anticipated)
% of net pension obligation/liability funded	=> 80.00%	82.77%	86.70%	=> 80.00% anticipated	=> 80.00% anticipated
Unassigned Fund Balance minimum of two months (16.7%) of Gen Fd expenditures and transfers out	=> 16.70%	21.90%	25.30%	=> 16.70% anticipated	=> 16.70% anticipated
Formal, external recognition for financial & analytical excellence	Yes	Yes	Expected	Expected	Expected
"Unmodified" Opinion Letter	Unmodified	Unmodified	Expected	Expected	Expected
% of budget saved	Data Only	0.12%	1.25%	TBD	TBD
Government-Wide Investment Revenue	Data Only	23.4M	22.6M	TBD	TBD
Overtime as a % of personnel expenditures (Finance)	<1.5%	0.02%	0.05%	TBD	TBD

Budget Highlights

The Approved Budget for the Finance Department includes the following changes to the General Fund:

- $75,000 reallocated from People & Belonging for Financial Advisory costs for no impact to the General Fund.

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For information on individual fees, please reference the Schedule of Fees and Charges in Section F-Other Information.

Finance

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$2,447.1	$2,550.8	$2,550.1	$2,550.1	($0.7)	0.0%
Operating	$181.9	$224.6	$316.7	$299.7	$75.1	33.4%
Total	$2,629.0	$2,775.4	$2,866.8	$2,849.8	$74.4	2.7%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$766.1	$782.5	$900.1	$883.1	$100.6	12.9%
Financial Services	$609.7	$675.5	$606.3	$606.3	($69.2)	-10.2%
Accounting	$561.0	$582.9	$602.5	$602.5	$19.6	3.4%
Purchasing	$692.3	$734.5	$757.9	$757.9	$23.4	3.2%
Total	$2,629.1	$2,775.4	$2,866.8	$2,849.8	$74.4	2.7%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	25	25	25	25	0

Fire Department

Mission

Athens-Clarke County Fire Department takes pride in providing prompt, dependable, and professional services to reduce the impact of emergencies in our community with dedication to education and training.

Goals

- **Accreditation and Policy Updating Process**
  - Establish Accreditation leadership structure
  - Complete Accreditation training
  - Activate Policy updating program
  - Establish governance and deliverables framework
- **NFPA 1710 Response Time Performance Targets**
  - Achieve a turnout time of 80 seconds 80% of the time for fire & special operations emergency responses.
  - Achieve a turnout time of 60 seconds 75% of the time for medical emergency responses.
  - Achieve a travel time of 240 seconds 75% of the time for the first arriving unit with an AED on medical emergency responses.
  - Achieve a travel time of 240 seconds 80% of the time for the first arriving engine company on fire suppression emergency responses.
  - Arrival of initial full assignment to structure fires within 560 seconds, 60% of the time.
- **Code Compliance & Inspections**
  - Meet the requirements of Department FY27 inspection schedules for all properties listed under OCGA Title 25.
  - Perform Certificates of Occupancy (C.O.) inspections for at least 90% of required occupancies within five (5) business days of the request.
- **Fire Investigations**
  - Conduct cause and origin investigations for all suspicious structure fires, fires involving civilian injuries or fatalities, and incidents occurring on county-owned property, identifying fire causes, contributing factors, and responsible ignition sources.
- **Community Awareness & Engagement**
  - Increase community awareness of ACCFD-related news and initiatives through targeted social media efforts.
  - Achieve a 5% increase in followers, likes, and overall reach by the end of FY27.
- **Community Education & Outreach**
  - Through the Community Educator / Outreach program, develop five (5) standardized curriculum handbooks for public education programs.

- **EMA Preparedness, Planning, and Coordination Performance Targets**

  - Support and provide direction for Local Emergency Planning Committee (LEPC)
  - Conduct at least two emergency management coordinated exercises
  - Continually create plans and conduct annual reviews, while planning for required updates of Emergency Management Plans (Hazard Mitigation, Operations, Sustainability, Debris Management, NIMS, Urban Search & Rescue etc.)
- **Training, Compliance, and Incident Command Performance Targets**
  - Each year, the department will complete all required fire-rescue and special operations training necessary to maintain an ISO Class 1 fire protection rating and ensure compliance with state and national certification requirements, including ISO-required company, officer, driver/operator, hazardous materials, recruit, new driver, and auto/mutual aid training, as well as recertification

training required by the Georgia Firefighter Standards and Training Council based on assigned duties.
    - Utilize the Blue Card Incident Management System on 100% of working incidents, with After Action Reviews capturing measurable performance data—including time to command establishment, completion of critical benchmarks, accountability (PAR) compliance, radio discipline, and span of control—to improve command effectiveness and reduce operational errors, injury risk, and associated costs.
    - Each year, the department will complete all required EMS training and recertifications to ensure compliance with state and national requirements based on assigned duties, including American Heart Association credentialing and continuing education/recertification required by the Georgia Department of Public Health.
- **EMS Workforce and Quality Assurance Performance Targets**
    - Increase the number of certified EMTs within Department to by 10% in FY26 to improve the level of care/service for medical emergency responses.
    - Deploy medical emergency response quality control program components: audits, peer review, and field observation.

Fire Department

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Fire & Life Safety Code violations documented	Data Only	2317	4185		
Total Plans Reviewed	Data Only	409	500		
Continually create, review and update Emergency Management Plans; Hazard Mitigation, Sustainability, Continuity of Operations, Debris Management, etc.	Create and update EMA plans		L.E.O.P iPAWS annex EAP Program		
Conduct at least two emergency preparedness exercises annually and one full scale every four years.	2 exercises each fiscal yean 1 full scale exercise every four years	1-Jul	Vehicle ramming - UGA// Active shooter tabletop- CCSD		
EMS Workforce and Quality Assurance Performance Targets	Increase the number of certified EMTs within Department to by 10% in FY26 to improve the level of care/service for medical emergency responses	87%	92%		
Turnout time to medical emergencies 60 seconds or less	> 75%	54%	53%		
Travel time of 240 seconds or less to medical emergencies	> 75%	61%	60%		
Turnout time to Fire & Special Ops incidents 80 seconds or less	>80%	68%	68%		
Arrival of first in engine company at fires within 240 seconds	>80%	66%	61%		
Arrival of initial full assignment to structure fires in 560 seconds	>60%	Data Issues	Data Issues		
Average hours of training per firefighter	> 220 hr avg	240 hr avg.	240 hr avg.		
Maintain or improve ISO rating	Maintain homeowners & commercial insurance rates	1/1X	1/1X		
Utilize the Blue Card Incident Management System	100% of working incidents				

Fire Department

Budget Highlights

The FY27 Budget for the Fire Department includes the following budget changes:

- $98,600 increase to fund an Accreditation & Policy Update
- $95,600 additional funding for fleet management insurance, preventative maintenance, & replacement
- $78,900 increase for 800 MHz radio support
- $52,800 for increased Fleet Diesel costs
- $33,500 additional funding for Knox KeySecure electronic key control systems for fire apparatus
- $33,200 increase for Employee Uniforms
- $30,000 additional funding for essential Fire Training Center repairs (prior funding was budgeted within a capital project; however, to ensure proper classification with its ongoing service function, it is more appropriately reflected in the operating budget)
- $25,000 for increased Utility costs
- $15,000 increase for Tires & Tubes
- $13,000 additional funding for Janitorial Supplies

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For information on individual fees, see the Schedule of Fees and Charges beginning on page F-20.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$18,544.0	$18,919.4	$21,686.6	$20,446.1	$1,526.7	8.1%
Operating	$2,248.0	$2,381.3	$3,228.4	$2,860.9	$479.6	20.1%
Total	$20,792.0	$21,300.7	$24,915.0	$23,307.0	$2,006.3	9.4%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$734.8	$771.0	$964.5	$889.5	$118.5	15.4%
Community Risk Reduction	$652.4	$746.0	$1,019.0	$860.2	$114.2	15.3%
Emergency Response	$18,281.5	$18,574.7	$21,274.6	$20,164.2	$1,589.5	8.6%
Emergency Management	$14.2	$44.3	$103.7	$51.0	$6.7	15.1%
Support Services	$1,109.1	$1,164.7	$1,553.2	$1,342.1	$177.4	15.2%
Total	$20,792.0	$21,300.7	$24,915.0	$23,307.0	$2,006.3	9.4%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$20,792.0	$21,204.6	$24,783.7	$23,175.7	$1,971.1	9.3%
Building Inspection Fund	$0.0	$96.1	$131.3	$131.3	$35.2	36.6%
Total	$20,792.0	$21,300.7	$24,915.0	$23,307.0	$2,006.3	9.4%

Fire Department

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	198	202	210	202	0

Housing & Community Development

Mission

The Housing and Community Development (HCD) department provides funding for the creation and rehabilitation of affordable housing, fosters and coordinates services for disadvantaged populations, and promotes economic mobility among residents of Athens-Clarke County.

Goals

- Grant Management: Improve compliance of federal, state and local grant funding regulations and policies.
- Affordable Housing: Increase access to affordable housing opportunities through implementation of the Affordable Housing Investment Strategy (AHIS) and educate and advocate Fair Housing.
- Homelessness: Reduce and prevent homelessness through implementation of the Strategic Plan to Reduce and Prevent Homelessness (SPRPH).
- Community Engagement: Improve awareness of HCD to community stakeholders.

Objectives

- Grant Management: Improve operational processes and efficiencies.
- Grant Management: Meet timeliness deadlines for submission of annual reporting requirements.
- Grant Management: Complete annual monitoring of subrecipient agencies.
- Grant Management: Improve management of HUD's Integrated Disbursement and Information System (IDIS) reporting system.
- Grant Management: Manage and maintain affordability of rental and homebuyer housing units.
- Affordable Housing: Increase the number of affordable single and multifamily rental housing units.
- Affordable Housing: Increase the number of affordable single-family homebuyer housing units.
- Affordable Housing: Expand homeowner occupied rehabilitation activities and services.
- Affordable Housing: Educate and advocate Fair Housing. Increase public awareness about fair housing rights.
- Homelessness: Identify and recommend resources to the Athens Homeless Coalition for capacity building and technical assistance purposes in support of strengthening Continuum of Care (CoC) operations and leadership.
- Homelessness: Increase funding for public service and public facilities and improvements activities that prioritize people experiencing homelessness.
- Homelessness: Improve performance and increase participation of CoC providers in the Homeless Management Information (HMIS) to reduce the occurrence of data errors.
- Homelessness: Improve and expand the Coordinated Entry (CE) process for the CoC.
- Community Engagement: Improve HCD's brand awareness and presence in the community.
- Community Engagement: Communicate the impact of HCD's work, key successes and expertise to local, regional, and state stakeholders.
- Community Engagement: Facilitate community engagement and participation for planning and funding activities.
- Community Engagement: Develop dashboards for monthly and quarterly reports that demonstrate all HCD programmatic achievements, milestones, and progress on identified key performance indicators.

Housing & Community Development

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
CDBG: PUBLIC SERVICES # proposed to serve		815	495	830	TBD
CDBG: PUBLIC SERVICES # served		942	996	TBD	
CDBG: PUBLIC SERVICES Grant Award Total		$183,000.00	$181,644	$176,825	TBD
CDBG: PUBLIC SERVICES Budget Remaining		$0.00	$11,298.40	N/A	
CoC-Homelessness # proposed to serve		54	54	83	TBD
CoC-Homelessness # served		58	All grants are not fully closed out.	TBD	
CoC-Homelessness Grant Award Total		$432,861	$496,818	$712,093	TBD
CoC-Homelessness Budget Remaining		$32,208.33	All grants are not fully closed out.	Grants start 10/1/25, 11/1/25, and 1/1/26	N/A
HOME-Affordable Housing: Funding Award		$852,608 Allocated: $0	$717,915 Allocated $1,850,000	$932,328 Allocated $805,000	TBD
HOME-Affordable Housing Budget: Number of LMI Households Served		0	0	TBD	
CDBG: AFFORDABLE HOUSING # proposed to serve		25	31	28	TBD
CDBG: AFFORDABLE HOUSING # served		25	29	TBD	
CDBG: AFFORDABLE HOUSING Grant Award Total		$534,000.00	$570,000	$538,758	TBD
CDBG: AFFORDABLE HOUSING Budget Remaining		$10,418.52	$50,169.43	TBD	
CDBG: Economic Development # proposed to serve		232	180	165	TBD
CDBG: Economic Development # served		218	265	TBD	
CDBG: Economic Development Grant Award Total		$294,000.00	$262,752	$261,947	TBD
CDBG: Economic Development Budget Remaining		$91.80	$45,712.23	TBD	
Housing: 100% LMI Extremely Low (<=30%)		6	20	TBD	
Housing: 100% LMI Low (>30% and <=50%)		12	7	TBD	
Housing: 100% LMI Mod (>50% and <=80%)		7	0	TBD	
Housing: 100% LMI Total Low-Mod		25	27	TBD	

Housing & Community Development

Budget Highlights

The Housing & Community Development (HCD) Department administers the Housing & Urban Development (HUD) funded Community Development Block grant (CDBG), HOME Investment Partnership (HOME) program and Supportive Housing Program (SHP). Funds from all three grants are accounted for in separate special revenue funds.

The FY27 Budget includes:

- $90,800 increase to move remaining 25% funding of two fulltime American Rescue Plan Act (ARPA) positions to General Fund (Community Impact Administrator & Compliance Analyst). The two positions were added to HCD's total position count in FY25 along with 25% of total compensation moved from Grant to General Fund. In FY26, an additional 25% of total compensation was approved. This additional funding will bring total to 100% of each position being funded by General Fund in FY27.
- $380,000 decrease in funding for Neighborhood Leaders Program from $1,102,661 to $722,661

- $1,000,000 in continued funding for the Community Partnership Program (CPP) to support community partner agencies through a competitive grant process. The following agencies were approved by vote of the Mayor & Commission on April 7, 2025:

1.	Athens Area Homeless Shelter –Shelter Operations Program	$ 110,000
2.	Athens Diaper Bank – Diaper Distribution Program	$ 52,500
3.	Family Promise of Athens - Eviction Prevention Program	$ 170,000
4.	United Way of NE GA – 211 Program	$ 26,400
5.	Books for Keeps – 2026 Spring Book Distribution Program	$ 67,000
6.	Acceptance Recovery Center – Indigent Services Program	$ 18,600
7.	Project Safe – High Risk Team Advocates Program	$ 100,130
8.	Athens Land Trust – Young Urban Builders Program	$ 90,000
9.	Advantage Behavioral Health – HDSC Support Services	$ 50,000
10.	Downtown Ministries Inc. – Our Daily Bread Program	$ 104,566
11.	Athens-Clarke Homeless Coalition – AHC CPP Capacity Building	$ 70,000
12.	Horizons Atlanta at University of Georgia	$ 25,000
13.	Athens-Clarke Homeless Coalition - AHC CPP Community Services	$ 75,804
14.	The Sparrows Nest – Breaking the Cycle Program	$ 40,000
		Total $ 1,000,000

- $952,661 in continued support of other programs supporting Mayor & Commission Strategic Commitments & Goals:

o Advantage Behavioral Health Systems Street Outreach Program	$ 130,000
o Housing & Financial Counseling Program	$ 100,000
o Neighborhood Leaders Program	$ 722,661
	Total $ 952,661

- The **CDBG Grant** is a program funded from the U. S. Department of Housing and Urban Development. These federal funds are directed toward community development programs in the areas of affordable housing, economic development and public service.

  The **CDBG Fund** FY27 Budget, at the time of this document, is based on funding of $1,213,341.

  Summarized below are FY27 Proposed CDBG Programs and activities scheduled to be presented for vote by the Mayor & Commission on May 5, 2026 based on the new award amount:

Affordable Housing	$ 571,134
Economic Dev. & Neighborhood Revitalization	$ 252,000
Public Services	$ 181,825
Administration	$ 242,668
FY27 CDBG Budget Total*	**$1,247,627**

Includes FY25 CDBG Reallocation of $34,286

For more information on the CDBG Special Revenue Fund see page E-9.
FY27 CDBG programs and activities information is provided in Section F – Other Information.

- The **HOME** program is designed to increase homeownership and affordable housing opportunities for low-income families in the community.

  The **HOME Fund** FY27 Budget, at the time of this document, is based on funding of $817,480.

  FY27 appropriation for the HOME program includes:

HOME Affordable Housing	$600,000
CHDO Housing Activities	$135,732
Administration (10% cap)	$ 81,748
FY27 HOME Funding Total	$ 817,480

  For more information on the H.U.D. HOME Grant Special Revenue Fund see page E-11.

- The **Supportive Housing** Program is designed to promote development of supportive housing and services to assist homeless persons in transition from homelessness; and enable them to live as independently as possible.

  The FY27 Supportive Housing allocation of $712,093 is $255K, or 56%, more than FY26.
  For more information on the Supportive Housing Special Revenue Fund see page E-15.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Housing & Community Development

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$1,251.5	$1,335.4	$1,449.9	$1,449.9	$114.5	8.6%
Operating	$3,705.0	$5,455.3	$4,808.0	$4,427.0	($1,028.3)	-18.8%
Total	$4,956.5	$6,790.7	$6,257.9	$5,876.9	($913.8)	-13.5%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$3,107.1	$3,417.6	$3,529.1	$3,148.1	($269.5)	-7.9%
CDBG Fund	$1,261.2	$1,197.9	$1,199.2	$1,199.2	$1.3	0.1%
HOME Fund	$105.5	$717.9	$817.5	$817.5	$99.6	13.9%
Affordable Housing Fund	$0.0	$1,000.0	$0.0	$0.0	($1,000.0)	-100.0%
Supportive Housing Fund	$443.6	$457.3	$712.1	$712.1	$254.8	55.7%
Special Programs Fund	$0.8	$0.0	$0.0	$0.0	$0.0	--
Total	$4,918.2	$6,790.7	$6,257.9	$5,876.9	($913.8)	-13.5%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	17	17	17	17	0

Human Resources

Mission

The Human Resources Department works in partnership with the Unified Government to recruit, retain, and reward an engaged, prepared, and committed workforce to serve the citizens of Athens-Clarke County in an environment of diversity, equity, inclusion, excellence, responsiveness, transparency, and fairness.

Goals

- Attract, retain and reward talented and empowered employees
- Promote transparency through improved access to information
- Improve internal efficiency and effectiveness
- Document and share our actions to cultivate a culture of innovation by piloting new ideas and adopting those with demonstrated benefits
- Protect lives, property, and the environment by forming partnerships and implementing programs for a safer, more resilient Athens-Clarke County

Vision

The Human Resources Department seeks to enhance the quality of work experience for all Athens-Clarke County employees and retirees and the quality of life for all Athens-Clarke County citizens through effective, respectful, and compassionate human resource practices.

Values

Integrity, Competence, Collaboration, Community, Each Other
Excellence, Respect, Diversity, Inclusion, Equity, Wellness, Safety, and Timeliness

Objectives

HUMAN RESOURCES DEPARTMENT STRATEGIC PLAN: 2026

GOAL AREA 1: DEVELOP STRATEGIES TO RECRUIT, REWARD AND RETAIN HIGH PERFORMING EMPLOYEES, BOTH INTERNALLY AND EXTERNALLY, INCLUDING INDIVIDUALS COMING OUT OF THE JUSTICE SYSTEM

A. Fully implement reorganization of Human Resources Department to better support needs of employees. (COMPLETE)
B. Create a technology governance structure to prioritize systems and coordinate sharing of information to internal stakeholders and individual employees.
C. Provide easily accessible information and resources to internal and external stakeholders through multiple mediums and platforms.
D. Work with Manager's Office and Departments to reduce overall turnover to less than 12%.
E. Establish an employee rewards program outside of the performance evaluation process that acknowledges demonstrated excellence in work performance that reflects organizational values.
F.

GOAL AREA 2: MEET CURRENT AND FUTURE WORKFORCE NEEDS OF ACCGOV

A. Implement effective recruitment tools that enhance outreach, sourcing, and selection of diverse applicants.
B. Achieve greater overall number of applications received across all job postings.
C. Achieve recruitment and 3-year retention of a more diverse workforce.
D. Deliver efficient and timely hiring and recruitment with multiple pathways into and within ACCGov.

Human Resources

GOAL AREA 3: BECOME AN EMPLOYER OF CHOICE IN THE COMMUNITY

A. Establish and effectively communicate ACCGov Total Compensation Philosophy to include a 3-5 year budgeting strategy with appropriate balance of employee 1) pay, 2) health and wellness benefits, and 3) retirement benefits.
B. Establish and implement a comprehensive communication strategy that educates both prospective and current employees on all of the benefits and programs offered through the Human Resources Department to encourage recruitment and retention.
C. Establish and execute a Compensation & Classification Work Plan every fiscal year to maintain the Unified Pay Plan and Public Safety Pay Plan.
D. Establish and execute a benefits strategic plan to ensure quality, cost-effective benefits that meet the needs of employees and are sustainable for the ACCGov self-funded health insurance program.

GOAL AREA 4: PROVIDE EFFECTIVE RISK MANAGEMENT TOOLS TO ACCGOV EMPLOYEES, DEPARTMENTS, VENDORS, AND RESIDENTS

A. Redesign and implement the Contracts Review Process.
B. Create and implement a Safety Plan for ACCGov.
C. Establish, implement, and administrate the ACCGov Safety & Risk Committee and Accident Review Board.
D. Design, implement, and administrate the Safety & Risk Training and Risk Reduction Program

Design and implement aggregate and department-level quarterly Safety & Risk Reports to include financial, safety assessment, accident review, contract review and workers compensation reporting.

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Turnover Rate*		13.40%	13.5%		
Reclassification		14	18		
Employment Applications		7,937	12,425		
Health Risk Assessment/Wellness		578	505		
Disciplinary Actions & Dismissals		56	90		
Harassment/Discrimination Issues		10	4		
Worker's Comp Claims Filed		125	36		
Lawsuits		32	29		
Liability Claims/Transactions		343	46		
Random Drug Testing		316	136		

Human Resources

Budget Highlights

The Approved Budget for the Human Resources Department includes no significant changes for the General Fund.

The Approved Budget includes the following changes for the Insurance & Claims Fund for HR:

- $127,000 increase for professional services.
- $7,400 increase for office operations.
- $5,000 increase for employee medical services.

Position changes include moving the ADA Compliance position from Human Resources to Central Services. Other salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Human Resources also manages three self-funded insurance programs: the Insurance and Claims Fund which administers liability and worker compensation, the employee Health Insurance Fund and the Retiree Health Insurance Fund. Each fund has been balanced to move towards maintaining a steady reserve.

For information on the Insurance & Claims Fund and the Health Insurance Fund, pages E-39 & E-40.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Salary & Benefits	$2,549.8	$2,821.1	$2,931.0	$2,930.9	$109.8	3.9%
Operating	$1,398.7	$1,478.2	$1,775.2	$1,630.3	$152.1	10.3%
Total	$3,948.5	$4,299.3	$4,706.2	$4,561.2	$261.9	6.1%

Appropriations by Division (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Administration	$986.2	$868.2	$942.6	$892.6	$24.4	2.8%
Employment	$967.5	$946.6	$1,037.1	$967.1	$20.5	2.2%
Benefits & Wellness	$964.7	$1,139.9	$1,219.5	$1,194.5	$54.6	4.8%
Compensation & Payroll	$476.7	$630.9	$655.9	$655.9	$25.0	4.0%
Safety & Risk	$553.4	$713.7	$851.1	$851.1	$137.4	19.3%
Total	$3,948.5	$4,299.3	$4,706.2	$4,561.2	$261.9	6.1%

Appropriations by Fund (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
General Fund	$2,305.3	$2,571.8	$2,793.3	$2,648.3	$76.5	3.0%
Special Programs Fund	$267.5	$50.0	$50.0	$50.0	$0.0	0.0%
Insurance & Claims Fund	$559.9	$713.7	$856.1	$856.1	$142.4	20.0%
Health Insurance Fund	$815.8	$963.8	$1,006.8	$1,006.8	$43.0	4.5%
Total	$3,948.5	$4,299.3	$4,706.2	$4,561.2	$261.9	6.1%

Human Resources

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	25	26	25	25	(1)

Information Technology

Mission

To empower the Athens-Clarke County Unified Government's responsible stewardship of the community's resources by leveraging secure, effective technology, and quality support.

Goals

Strategic Goals

1: Create secure and robust technology infrastructure for ACCGov departments to deliver service excellence.

Strategy A: Develop and reinforce security practices that protects ACCGov applications, workstations, data, etc. from malicious threats and align ACCGov's computer operations and security with Federal and State recommendations for zero trust architecture.

Strategy B: Upgrade and implement new network technologies to provide reliable high-speed networks for ACCGov employees and the public.

Strategy C: Upgrade and implement new server, data, and backup systems that are highly available and redundant, with adequate capacity for live storage and backup storage.

2: Increase ACCGov departments' efficiencies by empowering workforce utilizing innovative technologies.

Strategy A: Implement technology for areas of struggle that is known today to immediately effect positive change.

Strategy B: Investigate departments' areas of struggles and implement technology to address those areas where IT can bring positive outcomes.

3: Provide everyone in ACCGov with superior technology that provides excellent services to the community by ensuring all needs are met efficiently and in accordance with business goals.

Strategy A: Ensure IT staff has all the necessary tools to provide consistent support

Strategy B: Create a technology governance structure to prioritize systems and coordinate software improvements by standardizing the methodologies in hardware and software procurement and lifecycle evaluation throughout ACCGov to ensure technology is meeting the business needs of ACCGov.

Information Technology

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Gain and then maintain a virtual server to physical server ratio of 3:1 (75% virtual: 25% physical)	3:1 (75% virtual: 25% physical)	225V:20P (92%)	225V:20P (92%)	209V:10P (95%)	220V:6P (97%) est
% of IT projects completed on schedule and within budget	100%	100%	100%	95%	100% est
% of network computing devices using high efficiency power supplies	100%	85%	85%	85%	85% est
% of work orders resolved within 24 hrs	87%	75%	75%	70%	75% est
% of infrastructure uptime	99%	99.9%	99.9%	99.9%	99.9% est
Keep latency < 5 ms between data centers	< 5 ms	3ms	3ms	3ms	3ms est
Replace devices at the end of their lifecycle. We are currently on a 6 year usable life plan.	All eligible devices that have reached 6 years of service = 100 - 300 devices most years.	600	200	450	200 est

Information Technology

Budget Highlights

The Approved Budget for the Information Technology Department includes:

- $150,000 to replace the Cityworks software.

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$2,231.1	$2,231.7	$2,439.9	$2,439.9	$208.2	9.3%
Operating	$2,928.1	$3,279.5	$4,003.9	$3,393.9	$114.4	3.5%
Total	$5,159.2	$5,511.2	$6,443.8	$5,833.8	$322.6	5.9%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$5,039.9	$5,425.3	$6,354.7	$5,744.7	$319.4	5.9%
Grants Fund	$34.2	$0.0	$0.0	$0.0	$0.0	--
Water & Sewer Fund	$85.1	$85.9	$89.1	$89.1	$3.2	3.7%
Total	$5,159.2	$5,511.2	$6,443.8	$5,833.8	$322.6	5.9%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	23	25	25	25	0

Juvenile Court

Mission

The purpose of Georgia's Juvenile Courts is to secure for each child who comes within the jurisdiction of the court such care and guidance, preferably in with the family, as will secure the moral, emotional, mental, and physical welfare of the child as well the safety of both the child and the community. The intention of the General Assembly of Georgia in creating the juvenile code is to strengthen and preserve family relationships, countenancing the removal of a child from the home only when state intervention is essential to protect such child. (O.C.G.A. 15-11-1, Effective January 1, 2014.)

The mission of the Athens-Clarke County Juvenile Court is to protect the well-being of the child under the Court's jurisdiction, providing guidance and control as necessary, while balancing the needs and best interest of the community, while fulfilling the intent of the newly rewritten Juvenile Code.

Goals

The goal of the Athens-Clarke County Juvenile Court is to serve the community and the children whose cases are before the court by balancing the requirements of law, the best interest of the child and the community, and to fulfill the mandated requirements of the juvenile code within the bounds of the resources provided by the Athens-Clarke County Government.

Objectives

- Act in the best interests of children before the Court
- Protect the community
- Provide the necessary frame work for family success
- Promote accountability for violations of law
- Provide treatment and rehabilitation for you and adults
- Equip juvenile offenders with the ability to live responsibly and productively
- In every proceeding to guarantee due process of law, as required by the Constitutions of the United States and the State of Georgia, through which every child and his or her parent and all other interested parties are assured fair hearings at which legal rights are recognized and enforced.

Juvenile Court

Performance Measures

Measure	Current Goal or Benchmark	CY24
All Case Types Disposed		1487
Cases opened CY 2024		746
Hearings Held CY 2024*		> 2551
Delinquent cases filed		359
Delinquent cases disposed		1040
All Case Types Filed		716
CHINS Cases Filed		70
CHINS Cases Disposed		68
Traffic Cases Filed		75
Traffic Cases Disposed		106
Dependency Cases Filed		90
Emancipation referral-petition filed		1
Dependency/Deprivation Cases Disposed		174
Termination of Parental Rights Filed		43
Termination of Parental Rights Disposed		18
Special Proceedings filed		78
Special Proceedings Disposed		81

Juvenile Court

Budget Highlights

The FY27 Approved Budget includes:

- $1,500 for Overtime expense.

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$499.2	$590.8	$590.8	$590.8	$0.0	0.0%
Operating	$458.7	$317.6	$371.4	$371.4	$53.8	16.9%
Total	$957.9	$908.4	$962.2	$962.2	$53.8	5.9%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$783.2	$908.4	$962.2	$962.2	$53.8	5.9%
Grants Fund	$174.7	$0.0	$0.0	$0.0	$0.0	--
Total	$957.9	$908.4	$962.2	$962.2	$53.8	5.9%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	6	6	6	6	0

Leisure Services

Mission

Leisure Services promotes lifelong recreation, cultural, environmental, and educational opportunities for Athens-Clarke County's diverse communities. We contribute to Athens' health and wellness by providing connections to parks, facilities, programs, and community.

Goals

- Further develop of the new Leisure Services Master Plan, by completing a needs assessment and then implementing the finished product.
- Build the department staff back to a full operation and increase in staffing where there are gaps.
- Improving the internal operations of the department to provide consistent operations and expectations for the community and stakeholder.
- Continue to execute projects that take care of existing facilities within Leisure Services.
- Continue to supplement the funding of the department with programming grants.
- Tell the story and offerings of the department to the community better.

Objectives

- Take the Department Master Plan findings and work to have all parts of the department work at achieving the recommendations.
- Recruit and listen to existing staff on ways to the support them and provide them ways to be successful in training, SOPs, assistance, and guidance.
- Increase and standardize getting information from all program participants to help inform staff on their programs and offerings.
- Further tackle backlogged capital projects and work to make improvements for the future of the community and not just continuing to offer the same amenities.
- Have staff from all over the department work with Internal Services/Admin Division staff on what the needs are for external funding and what can be managed if awarded.
- Roll out a plan for marketing the department as a whole to the community and making sure people know that all the facilities they already use are part of Leisure Services.

Leisure Services

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Acres of Leisure Services Property open to the Public		2,098	2,098	2,098	
Acres of Open Leisure Services Property per 1,000 residents		16.30	16.30	16.30	
Acres of Leisure Services Property Not opened to the public		682	682	682	
# of Open Leisure Services Facilities & Parks		27	27	27	
Miles of trails for Walking, Biking, Hiking, & more		52	52	52	
Estimated Attendee at Department Special Events		5,000	10,000		
# of Program Participants		22,072	20,297		
# of aquatic visitors		28,479	36,158		
# of scholarship participants		576	632		
Amount of Scholarships Awarded		$86,313.18	$76,279.16		
# of after school participants		173	147		
Cash value of grants awarded		$98,762	$1,679,923		
Value of donations & sponsors		$23,931	$14,851		
# of volunteers & recorded volunteer hours		665 11,481 hrs	538, 10,416 hrs		
Monetary value for volunteers		$343,866	$362,372.64		
Program Participant satisfaction		96%	96%		
Hours of Program Use		20,129.38	18,018.87		
Hours of Rental Use		13,541.73	12,691.23		

Budget Highlights

The Approved Budget for the Leisure Services Department includes the following changes:

- $100,000 for Utilities Expenses for increasing costs for electricity, water & sewer.
- $65,000 for the ACC/CCSD Youth Partnership for 6 months to continue the ARPA program.
- $40,000 increased support of an extended pool season at Bishop Park for parttime hours and chemicals.
- $38,000 increase for fleet management insurance, preventative maintenance, and replacement.
- $20,700 to move Therapeutic Aides from contract labor to part-time.
- $26,300 increase for 800 MHz radio support.
- $3,600 for Veterinarian Contract cost escalation.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For information on individual fees, see the Schedule of Fees and Charges in F-Other Information.

Leisure Services

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$7,743.9	$7,952.7	$8,028.1	$7,886.8	($65.9)	-0.8%
Operating	$3,013.5	$2,894.5	$3,565.4	$3,041.4	$146.9	5.1%
Total	$10,757.4	$10,847.2	$11,593.5	$10,928.2	$81.0	0.7%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$2,653.0	$2,823.1	$3,011.1	$2,829.0	$5.9	0.2%
Arts Division	$1,745.6	$1,775.5	$1,843.9	$1,772.7	($2.8)	-0.2%
Recreation Division	$3,761.8	$3,492.8	$3,663.9	$3,519.6	$26.8	0.8%
Nature Division	$2,597.0	$2,755.8	$3,074.6	$2,806.9	$51.1	1.9%
Total	$10,757.4	$10,847.2	$11,593.5	$10,928.2	$81.0	0.7%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$10,524.3	$10,812.2	$11,558.5	$10,893.2	$81.0	0.7%
Special Programs Fund	$16.6	$35.0	$35.0	$35.0	$0.0	0.0%
Grants Fund	$216.5	$0.0	$0.0	$0.0	$0.0	--
Total	$10,757.4	$10,847.2	$11,593.5	$10,928.2	$81.0	0.7%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	76	76	78	76	0

Magistrate Court

Mission

The Mission of the Magistrate Court is to deliver justice to the citizens of Athens-Clarke County by:

(1) Ruling on disputed civil claims or approving mutual settlements in civil cases involving:

(a) Claims up to $15,000;
(b) Dispossessory proceedings between landlords and tenants;
(c) Abandoned motor vehicle foreclosures;
(d) Personal property foreclosures; and
(e) Garnishments.

(2) Managing preliminary matters in criminal cases by:

(a) Having a judge available 24 hours a day, seven days a week (including holidays) to consider requests for the issuance of arrest warrants and search warrants in misdemeanor and felony cases;
(b) Conducting hearings seven days a week (including holidays) to set bail for persons arrested, including the review of financial circumstances, and imposition of special conditions of pre-trial release;
(c) Communicating with victims of domestic violence and victims of other violent or sex crimes to determine safety issues prior to consideration of bail;
(d) Presiding over felony preliminary hearings;
(e) Presiding over warrant application hearings brought by both private citizens and law enforcement officials;
(f) Assigning a Superior Court Judge to each criminal case where bond has been set by a Magistrate Court Judge (by Special Order of the Superior Court Judges, entered January 10, 2005).
(g) Assigning a State Court Judge to each criminal case where bond has been set by a Magistrate Court Judge (by Special Order of the State Court Judges, entered December 20, 2016).
(h) Conducting hearings to set bail for persons arrested after indictment (true bill) by the grand jury on cases where the Magistrate Judge would otherwise have the authority to set bail (by Special Order of the Superior Court Judges, entered January 11, 2006).

(3) Appointing defense counsel and presiding over the arraignment, trial, sentencing, and probation revocation hearings in cases involving misdemeanor deposit account fraud ("bad checks") less than $1,500.00.

Goals and Objectives

Goal #1

Continue to provide the highest level of services to the public by maximizing office efficiency and accuracy.

Objective #1

(a) Employ clerk staff sufficient to meet the operational needs of the Court.
(b) Train new employees.
(c) Continue to meet all statutory mandates for the scheduling and resolution of cases.
(d) Maintain a current calendar with no backlog of pending cases.
(e) Continue to maintain clerical errors and omissions at or below 5%. Continue to maintain errors on filing of Statement of Claims, Dispossessory Warrants and Warrant Applications at or below 6%.

Magistrate Court

Goal #2

Continue to seek input both internally from department staff and externally from the judicial and legal community, the business community, and other interested parties on ways to improve the operation of the court, and make ongoing revisions to court procedures and court policies to implement the suggestions.

Objective #2

(a) Continue to hold quarterly staff meetings and receive input from the judges and court staff on department policies and procedures.
(b) Schedule periodic forums with members of the legal community, business community, and other interested parties to solicit input on ways to improve court operations.
(c) Continue to participate in the monthly Legal Pop-up Clinics and provide information to the public on the resources available in Magistrate Court and provide copies of Magistrate Court forms.
(d) Continue to participate in refresher training for police officers and sheriff's deputies on court procedures.
(e) Maintain open communication and coordination with all law enforcement.

Goal #3

Maximize the use of computer technology and the Internet to enhance and streamline court functions.

Objective #3

(a) Maintain and update the court's webpage to ensure public access to information about the Magistrate Court, including links to frequently requested forms.
(b) Continue using the Electronic Warrant Interchange (EWI) program for efficient issuance of warrants.
(c) Continue using specialized software for access to police reports, which reduces paperwork, reduces the workload of police and court staff, and protects unauthorized release of information.
(d) Work with the County Law Library staff and its Legal Clinic volunteers to provide information about Magistrate Court.
(e) Establish and maintain video equipment to conduct virtual hearing during times of emergencies.

Goal #4

Develop and implement new data management system with SPLOST funds.

Objective #4

(a) In coordination with court, jail and law enforcement staff, develop data exchange system for sharing criminal records information.
(b) Work with Court Administrator to develop and implement a new case management system to manage civil cases, garnishments, and to promote other automated processing.
(c) Implement imaging project for all case files stored off-site.

Magistrate Court

Performance Measures

Measure	Current Goal or Benchmark	CY24	CY25	CY26
Goal #1: Warrant Application Filings		86		
Goal #1: Criminal Arrest Warrants		8,005		
Goal #1: Search Warrants	80% Returned	298		
Goal #1: Criminal Hearings	5% Error Rate	3508		
Goal #1: Civil Filings	5% Error Rate	5,214		
Goal #1: Civil Hearings	5% Error Rate	1670		
Goal #2: Quarterly Staff Meetings (4 sessions)	100%	100%		
Goal #2: Monthly Pop-Up Clinics	100%	6 Meetings		
Goal #3– Technology: Magistrate Court Web Page Views	10% Increase	8,562		
Goal #3– Technology: Arrest Warrants by EWI	80% Electronic	6,749		
Goal #3– Technology: Blood Search Warrants by EWI		23		
Goal #3– Technology: Dispossessory E-Filing	10% Increase	0**	0	
Goal #4: Criminal Data Exchange	100%			
Goal #4: New case management system	90%			100 percent met
Goal #4: Imaging & Scanning (Off-site Files)				
Goal #4: Financials (transactions in dollars)	5% Increase	506,256.26		

Magistrate Court

Budget Highlights

The FY27 Approved Budget for Magistrate Court includes the following changes:

- $800 for off-site record storage.
- $70,000 for a Part-Time Magistrate Judge.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$980.8	$1,025.0	$1,064.0	$1,064.0	$39.0	3.8%
Operating	$80.0	$100.0	$100.8	$100.8	$0.8	0.8%
Total	$1,060.8	$1,125.0	$1,164.8	$1,164.8	$39.8	3.5%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Court Operations	$615.4	$657.6	$675.6	$675.6	$18.0	2.7%
Court Judge's Office	$445.4	$467.4	$489.2	$489.2	$21.8	4.7%
Total	$1,060.8	$1,125.0	$1,164.8	$1,164.8	$39.8	3.5%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	12	12	12	12	0

Manager's Office

Mission

The Office of the Manager is responsible for the implementation of all policies, programs, contracts, ordinances, and resolutions as approved and directed by the Mayor and Commission. This office performs the administrative functions of the government which support the activities of the Mayor and Commission. The ACCGov Charter dictates the authority and the responsibility of the Manager.

Goals/Objectives

During FY27, the Manager's Office will focus on the following goals and objectives:

- Guide the organization to produce a positive year-end fund balance while minimizing operational and service delivery interruptions.
- Continue to monitor and evaluate both short-term and long-term financial projections and develop recommendations to meet future operational challenges and/or opportunities.
- Work with the Transit Department to provide sustainable Transit that reaches further out towards the edges of the County through developing transfer facilities.
- Continue the management of the SPLOST 2020 program, the TSPLOST 2018 Program, the TSPLOST 2023 Program and finalize the closeout phase of the SPLOST 2011 Program.
- Assist the Mayor and Commission in their efforts and intent to create more affordable housing and mixed income neighborhoods within Athens-Clarke County through implementation of the Affordable Housing Strategic Plan.
- Support the Public Utilities Department in evaluating and engaging in future water source alternatives and implementing the service delivery plan.
- Continue to support the Solid Waste Department's efforts to refine and enhance solid waste reduction efforts in order to meet defined Mayor and Commission goals. Adjust rates to fully realize revenue recovery in each cost center.
- Assist the Mayor and Commission in their efforts and intent to invest in human infrastructure, especially with regard to the implementation of programs and initiatives funded through the American Rescue Plan Act, including for Business Development and Workforce Support and Affordable Housing.
- Work with Corrections on workforce and soft skill programs to create opportunities for returning residents.
- Implement the ACCGov Clean and Renewable Energy Plan to become 100% clean and renewable in energy use by 2035.within Athens-Clarke County.
- Monitor ACCGov's ability to maintain competitive market wage adjustments and benefits to recruit and retain employees while conducting regular compensation studies.
- Monitor and report on progress of the M&C Goals and Strategies through the Strategic Plan.
- Coordinate and cooperate with the Office of Operational Analysis to seek improvements to government functions and efficiencies.
- Identify funding and partnership opportunities to implement various Corridor Study recommendations (Atlanta Hwy, Lexington Rd, Prince Ave).
- Continue to work with Economic Development staff to capture new prospects and encourage growth of existing business and industry, as well as to establish a program to assist with the development of entrepreneurship.
- Encourage the Police Department to continually strengthen its culture of community-oriented policing and to conduct its operations in an open and transparent manner.
- Continue to explore options to engage, educate, and inform residents of Athens-Clarke County regarding the functions, policies, and programs of the Unified Government

Manager's Office

- Evaluate ACCGov's public engagement strategy, ensure two-way communication, and innovate ways for the public to access information easier.
- Continue to staff and advise the Government Operations Committee and Legislative Review Committee.
- Support the efforts of Organizational Development in providing measurable learning and development programs to help grow and retain employees.
- Continue implementation of the organizational values and support the Core Values employee-led team.
- Improve project management practices, resulting in more clearly defined roles, timelines, and deliverables.

Budget Highlights

Changes in the FY27 Budget for the Manager's Office include:

- $207,000 increase to fund one fulltime Assistant Manager position
- $225,000 for one fulltime County Engineer position to be funded equally between the Stormwater ($75K), Water & Sewer ($75K) & T/SPLOST ($75K) Funds. The portion funded in the T/SPLOST Funds are appropriated by a separate budget process. The funds for the position are not included below.
- Reorganizes Department of People & Belonging into Office of Community, Well-Being, & Civil Rights as a division within Manager's Office to expand focus & improve efficiency
    - Embeds division staff across key departments (Communications & Community Engagement, Economic Development, Police, Human Resources, & Central Services) to advance objectives of the division within those departments
    - Promotes stronger coordination within Manager's Office to support Human Relations Commission & Public Safety Civilian Oversight Board, as well as the work of Human Resources in Title VI compliance
    - Reassigns a Human Resources Americans with Disabilities Act (ADA) Coordinator position to the division, which will be embedded in Central Services Department to enhance accommodation efforts for buildings & facilities
    - Continues support for key community initiatives & events, including Juneteenth, MLK Day of Service & Pridefest
    - Strengthens partnerships with community organizations & stakeholders to address priority issues such as poverty reduction & affordable housing

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Manager's Office

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$1,414.3	$1,534.9	$1,758.4	$1,711.1	$176.2	11.5%
Operating	$353.2	$613.1	$353.8	$353.8	($259.3)	-42.3%
Total	$1,767.5	$2,148.0	$2,112.2	$2,064.9	($83.1)	-3.9%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Manager's Office	$1,209.3	$1,349.6	$1,721.3	$1,674.0	$324.4	24.0%
Comm. Well-Being & CR	$558.2	$798.4	$390.9	$390.9	($407.5)	-51.0%
Total	$1,767.5	$2,148.0	$2,112.2	$2,064.9	($83.1)	-3.9%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$1,766.6	$2,148.0	$1,962.2	$1,914.9	($233.1)	-10.9%
Water & Sewer Fund	$0.0	$0.0	$75.0	$75.0	$75.0	--
Stormwater Fund	$0.0	$0.0	$75.0	$75.0	$75.0	--
Grants Fund	$0.9	$0.0	$0.0	$0.0	$0.0	--
Total	$1,767.5	$2,148.0	$2,112.2	$2,064.9	($83.1)	-3.9%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	12	11	11	11	0

Mayor & Commission

Mission

The Mayor and Commission serve as the governing authority of the Unified Government of Athens-Clarke County with powers and jurisdiction throughout the territorial limits of Athens-Clarke County. The Mayor and Commission are elected to establish policy through the adoption of Ordinances and Resolutions, and are responsible for placing in effect the powers conferred by the Charter, which created the Unified Government of Athens-Clarke County; and for the promotion and protection of the safety, health, peace, security, and general welfare through ordinances, resolutions, rules, and regulations. The Mayor and Commission have the power to set tax rates and adopt a budget. It is the responsibility of the Mayor and Commission to assure the cost efficient and effective delivery of quality services to every citizen and entity in a fair and equitable manner, and to act as liaison and advocate for citizens experiencing problems with, or needing information from government services.

Clerk of Commission

The Clerk of the Commission directs the activities necessary to prepare for Commission meetings and dispenses information regarding the decisions and actions of the Commission.

Budget Highlights

The FY27 Budget for the Mayor & Commission includes:

- $16,500 increase for Clerk of Commission Office State Certification training and related travel expenses

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$836.7	$850.0	$879.7	$849.0	($1.0)	-0.1%
Operating	$54.9	$100.3	$117.1	$117.1	$16.8	16.7%
Total	$891.6	$950.3	$996.8	$966.1	$15.8	1.7%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Mayor's Office	$195.6	$215.4	$206.9	$206.9	($8.5)	-3.9%
Commission's Office	$461.6	$495.5	$497.9	$498.0	$2.5	0.5%
Clerk of Commission	$234.4	$239.4	$292.0	$261.2	$21.8	9.1%
Total	$891.6	$950.3	$996.8	$966.1	$15.8	1.7%

Authorized Positions

Fulltime Authorized Positions	FY25	FY26	FY27 Requested	FY27 Approved	Change
Mayor's Office	1	1	1	1	0
Clerk of Commission	2	2	3	2	0

Municipal Court

Mission

The mission of the Municipal Court is to fairly, efficiently, and accurately adjudicate state misdemeanor and traffic cases, county ordinance cases, and county administrative cases in accordance with the laws of the United States, the State of Georgia, and the Charter and Municipal Code of the Unified Government of Athens-Clarke County. This Court is committed to ensuring due process, maintaining public confidence, and carrying out all responsibilities with professionalism, consistency and respect.

Goals

The goals of the Municipal Court are to:

- Treat all those who have business before the Court with courtesy and respect.
- Timely and proactive docket management to ensure efficient movement of the various calendars and efficient disposition of cases.
- Apply the law fairly, impartially, and efficiently in all cases before the Court.
- Deter criminal behavior and reduce recidivism through the imposition of prompt and appropriate sentences and sanctions that are designed to address the individual
- circumstances of each case.
- Ensure that when persons appear in Municipal Court, all of their pending cases are addressed simultaneously.
- Protect the integrity of the Court's proceedings and processes.
- Collect and manage public funds accurately, efficiently, and securely.
- Respond to telephone calls, emails, and other requests for information in a timely and professional manner.
- Systematic and careful review of any pending matters over two (2) years old to determine appropriate steps to resolve the case to avoid future backlogs.
- Ensure all employees are properly trained and receive ongoing education as to job responsibilities and duties.
- Utilize lawful case management practices to ensure accurate recordkeeping.
- Engender public confidence in the Municipal Court, the Unified Government of Athens-Clarke County, and the judicial system.

Objectives

- The objectives of the Municipal Court are to:
- Expand the use of technology to increase access to Municipal Court records while protecting privacy interests of those who have been charged with offenses.
- Resolve pending cases with greater efficiency.
- Elevate satisfaction for those who have dealings and interactions within The Municipal Court.
- Scan old paper files with the goal of reducing and/or eliminating off-site storage costs.
- Dissolve the Backlog of cases and funds to be processed and establish processes and methods to prevent any future occurrence of a backlog.
- Partner with other Athens-Clarke County Departments in linking computer databases to allow for the free flow of information thereby increasing the accuracy of information.

Municipal Court

Performance Measures

Measure	Current Goal or Benchmark	CY24	CY25	CY26 Proj	CY27 Forecast
Criminal/Traffic		16,790	19,544	20,384	21,107
Parking		4,474	3,473	3,860	3,750
Ordinance		762	823	1,122	888
Administrative Hearings		6	2	8	6
Nuisance Abatement		4	4	2	6
Planning Department Appeals		0	0	2	2
Red Light Camera		0	0	0	0
School Bus Camera		0	0	0	0
School Speed Zone Camera		0	0	0	0
Total Cases		22,036	23,846	25,378	25,759
Theft by Shoplifting		284	279	318	294
Disorderly Conduct		96	292	296	228
Public Intoxication		241	208	126	192
Underage Possession of Alcohol		55	37	86	59
DUI		575	479	482	512
Possession of Marijuana		20	23	40	28
Pedestrian / Soliciting		265	511	448	408
Total Cases		1,536	1,829	1,796	1,720
Cash Bonds Processed		2,746	2,697	1,328	2,257
Electronic Warrants Issued		214	160	91	155
Cases Opened		22,036	23,846	12,305	19,396
Cases Closed		13,185	17,525	8,957	13,222

Budget Highlights

The FY27 Approved Budget for Municipal Court includes the following budget change:

- $5,000 for Overtime.

The court also requested $33,733 in part-time expenses which were not recommended nor approved.

Other salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Municipal Court

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$649.0	$743.5	$863.9	$830.2	$86.7	11.7%
Operating	$82.7	$89.0	$89.0	$89.0	$0.0	0.0%
Total	$731.7	$832.5	$952.9	$919.2	$86.7	10.4%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Court Operations	$514.5	$588.0	$638.9	$605.2	$17.2	2.9%
Judge's Office	$217.2	$244.5	$314.0	$314.0	$69.5	28.4%
Total	$731.7	$832.5	$952.9	$919.2	$86.7	10.4%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	11	11	11	11	0

Operational Analysis

Mission

The Office of Operational Analysis was created by the Charter of the Unified Government of Athens-Clarke County to conduct continuing internal audits of the fiscal affairs and operations of every department, office, and agency of the Unified Government. The Office of Operational Analysis strives to promote transparency and accountability by recommendations that enhance overall efficiency and effectiveness of government services throughout the community. Additionally, staff cooperatively works with both citizens and public-safety officers to oversee and respond to matters of building community trust, fairness, and respect around law enforcement practices and interactions.

The mission of the Office of Operational Analysis is to provide quality internal audit services through independent and objective reviews and assessments of the activities, operations, financial systems, and internal accounting controls that supports the Mayor and Commission's adopted goals and strategies; to make recommendations that will improve governance, risk management, sound budgetary practices, and legal adherence, all with the intent of demonstrating confidence in local public administration, including public-safety initiatives, assuring the community of value and future commitment.

Objectives

The objectives for the Office of Operational Analysis are meant to deliver value and impact through professional analyses, appraisals, and recommendations across the following activities:

1. Continuing to work collaboratively with the Audit Committee and Public-Safety Civilian Oversight Board;
2. Development of a workplan composed of relevant, important issues, based on a variety of risk factors;
3. Development and application of objective reviews and operational assessments;
4. Working collaboratively with ACCGov departments and agencies;
5. Completing audits in a timely manner;
6. Determining whether a department or agency is achieving its mission, goals, and objectives;
7. Providing valuable recommendations for the services and programs offered by ACCGov, through operational improvements, financial controls, and compliance with policies/procedures;
8. Striving to continuously improve performance by using modern technology and professional practices, as applicable; and
9. Coordinate activities related to public-safety civilian oversight, acting as a liaison between the board, public-safety agencies, and the public.

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Number of Audit Assignments/year.		3	2	3	3
Number of Previous Audit Follow-Ups/year		N/A	2	3	2
Number of Special Projects (administrative, assurance/consulting advice, investigations)/year		1	3	3	3
Number of PSCOB Compliments/Complaints Processed/year		3	5	8	8

Operational Analysis

Budget Highlights

The Approved Budget for the Office of Operational Analysis includes no significant changes.

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$365.9	$406.6	$395.8	$395.8	($10.8)	-2.7%
Operating	$30.3	$42.3	$42.3	$42.3	$0.0	0.0%
Total	$396.2	$448.9	$438.1	$438.1	($10.8)	-2.4%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	4	4	4	4	0

Organizational Development

Mission & Goals

To foster a culture of continuous learning and professional growth within Athens-Clarke County Unified Government (ACCGov) by delivering innovative, high-quality training, leadership development programs, and organizational support that empowers employees to excel in their roles, enhance community impact, and achieve strategic objectives.

Through its mission-driven approach, the Athens-Clarke County Unified Government Organizational Development Department aims to create a resilient, skilled, and motivated workforce capable of meeting the evolving needs of the community while fostering a thriving organizational culture.

Organizational Development

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
% of participants that attended an OD ILT training program that purport they developed and are committed to using new skills or competencies after completing the program.	85%	100%	100%		
% of participants that attended an OD ILT training program that rated trainer/facilitator as effective.	85%	100%	100%		
% of participants that attended an OD ILT training program that "agree" they gained greater self-awareness or confidence following completion of OD program.	85%	100%	100%		
% of participants that purported OD ILT learning experiences was important to their success.	85%	100%	100%		
% of participants that said they would recommend the OD program to others.	85%	100%	100%		
Total OD ILT training hours of instruction delivered in the last 12 months.	150	240	232		
# of participants that completed OD ILT training in the last 12 months.	300	1853	613		
% of ACC employees that completed OD ILT training in the last 12 months.	10%	100%	36%		
Total # of active users in the LMS (includes, ACCGov FT and PT employees, and non-ACCGov employees)	<2000	1771	1890		
Average # of active users in LMS by month for the reporting period	300	206	325		
Total # of learners engaged in training content, both LMS and ILT, not channel assets	500	New Metric	748		
Number of completed courses in the LMS for the reporting period	>500	1853	3381		
Total # of hours invested in a learning engagement for the reported period	2400	New Metric	8467		

Organizational Development

Budget Highlights

The FY27 Budget for Organizational Development includes:

- $10,000 increase for additional training program costs to support workforce development

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Salary & Benefits	$451.8	$453.7	$531.6	$469.9	$16.2	3.6%
Operating	$90.4	$82.6	$97.6	$92.6	$10.0	12.1%
Total	$542.2	$536.3	$629.2	$562.5	$26.2	4.9%

Authorized Positions

	FY25	**FY26**	**FY27 Requested**	**FY27 Approved**	**Change**
Fulltime Authorized Positions	4	4	4	4	0

Other Financing Uses

Mission

Other Financing Uses Budget includes transfers from one fund to another. Transfers from the General Fund to other funds are principally to provide additional financial support for the operations and programs within those funds or to meet legal requirements. Transfers between other funds are typically the reimbursement of the cost for support provided by another fund or to meet legal requirements.

Budget Highlights

- A $2.7 million increase is included for transfers from the General Fund due to an increase of $3.7 million for capital expenses. This increase is partially offset by a $1.0 million reduction of a one-time transfer to the Affordable Housing Fund that was included for FY26.
- The Transfer from the Hotel/Motel Fund to the General Fund decreases $210,000 in support to the General Fund for operations.
- Transfers from enterprise and internal service funds to the General Fund have been updated to reflect changes in Pension and OPEB costs.

For more information on interfund transfers see page E-41 of the budget.

Appropriation Summary

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$18,208.3	$6,328.8	$43,417.8	$9,004.7	$2,675.9	42.3%
Hotel/Motel Fund	$751.3	$806.3	$806.3	$596.3	($210.0)	-26.0%
Sheriff Inmate Fund	$11.8	$5.0	$5.0	$5.0	$0.0	0.0%
General Capital Project Fd	$627.6	$0.0	$0.0	$0.0	$0.0	--
Airport Fund	$85.7	$88.3	$88.9	$88.9	$0.6	0.7%
Landfill Fund	$340.5	$323.9	$324.7	$324.7	$0.8	0.2%
Transit System Fund	$875.6	$0.0	$0.0	$0.0	$0.0	--
Water & Sewer Fund	$2,234.7	$2,269.1	$2,294.9	$2,294.9	$25.8	1.1%
Solid Waste Fund	$328.8	$317.8	$320.1	$320.1	$2.3	0.7%
Storm Water Utility Fund	$502.4	$528.4	$532.8	$532.8	$4.4	0.8%
Internal Support Fund	$48.8	$58.9	$59.4	$59.4	$0.5	0.8%
Fleet Management Fund	$108.7	$110.4	$111.2	$111.2	$0.8	0.7%
Insurance & Claims Fund	$60.2	$62.0	$62.5	$62.5	$0.5	0.8%
Health Insurance Fund	$53.5	$54.3	$54.8	$54.8	$0.5	0.9%
Total	$24,237.9	$10,953.2	$48,078.4	$13,455.3	$2,502.1	22.8%

Other General Administration

Mission

Other General Administration includes programs and expenditures not related to any one department, general governmental costs, expenditures budgeted for but not yet allocated to a specific department or project, and the government's operating contingency. The Finance Director develops the Budget for Other General Administration.

Budget Highlights

The FY27 Budget for Other General Administration for all funds includes the following as well as other costs:

- Funding for health insurance for retirees (or Other Post-Employment Benefits – OPEB) is $8.2million. $7.5 million of this amount is budgeted in the General Fund and covers OPEB costs for the General Fund, enterprise funds, and internal service funds. The budget for OPEB in other funds totals $733,400.
- $5.2 million ($3.8 million in the General Fund) is budgeted for the Self- Funded General Liability program.
- Across all funds, the budget includes approximately $3.2 million ($2.0 million in the General Fund) for non-public safety salary increases. This includes a 4.0% market increase for ACCGov's Unified Pay Plan (non-Public Safety employees). A pay table increase of 3% is also planned to improve recruitment by increasing pay for new hires. The Mayor and Commission have authorized the Manager to transfer these funds to department budgets for implementation as needed and for budget needs related to filled vacancies.

General Fund

The General Fund Other General Administration includes the following:

- $2.2 million for Pension funding for enterprise funds and internal service funds
- $2.2 million for the Public Safety Step Plan for public safety employees. This amount includes $1.5 million for a 3% step pay table adjustment and $687,100 for scheduled step increases. The Mayor and Commission have authorized the Manager to transfer these funds to department budgets for implementation as needed and for budget needs related to filled vacancies.
- $500,000 to budget for Leave for Compensated Absences.
- $217,500 for the State-required Peace Officer Annuity & Benefit contribution.
- $150,000 for a youth programming partnership with the Athens Housing Authority.
- $150,000 for auditing and accounting fees.
- $132,000 for the Government's participation in the Northeast Georgia Regional Commission.
- $40,000 for the employee/retiree Holiday Luncheon and $30,000 for an employee Spring event.
- An Operating Contingency of $1.6 million, which is a $400,000 increase over the FY26 Budget. The increase is budgeted to cover possible increases in unleaded and diesel fuel costs.
- The FY27 budget for Other General Administration also includes the Government's dues and memberships to the organizations listed below:

Georgia Municipal Association	31,300
Association of County Commissioners of Georgia/NACO	20,700
National League of Cities	12,000
US Conference of Mayors	12,000
Chamber of Commerce	4,400
Georgia Forestry Commission	3,000
Mayor's Innovation Project (UW-COWS Program)	3,000
Other dues and memberships	10,600
Total	$97,000

Other General Administration

Special Revenue Funds

- The Special Programs Fund includes $150,000 for Capital Grants Assistance and Planning
- Other General Administration in the Hotel/Motel Tax Fund includes the following programs:

Community Events Programs (through ADDA)	300,000
Community Events Programs (through Leisure Services)	50,000
Annual Fireworks Show	35,000
Mayor's Community Improvement Program	20,000
Total	$405,000

Other Funds

Included within the Other General Administration section of the Enterprise Funds (Airport, Landfill, Water and Sewer, Solid Waste, and Stormwater) and the Building Inspection Special Revenue Fund are payments to the General Fund for administrative overhead expenses. This amount in FY27 is $4.0 million, $237,400 or 6.2% more than FY26. The overhead allocation helps recover the actual costs included in the General Fund needed to administratively support the Enterprise Fund Operations.

Almost all expenses (except for administrative costs) for the Self-Funded Insurance and Claims Fund and the Health Benefit Insurance Internal Service Fund are included in the Other General Administration Budget. The Self-Funded Insurance and Claims expense budget for Other General Administration in FY27 is estimated to be $6.6 million to fund current claims for workers' compensation, general liability and the current cost of insurance, $915,000 more than FY26. The budgeted expenses for the Self-Funded Health Insurance Program for employees are estimated to be $25.1 million in FY27, an increase of $2.1 million from the FY26 Budget. For more information on these funds in total, see E-Section of the budget.

Other General Administration

Appropriation Summary

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$14,033.3	$19,687.8	$20,720.1	$21,187.3	$1,499.5	7.6%
Hotel/Motel Fund	$297.7	$335.0	$365.0	$405.0	$70.0	20.9%
CDBG Fund	$9.4	$13.1	$14.1	$14.1	$1.0	7.6%
Emergency Telephone Fund	$336.2	$440.6	$465.9	$465.9	$25.3	5.7%
Grants Fund	$60.8	$57.7	$58.8	$58.8	$1.1	1.9%
Alt. Dispute Resolution Fund	$20.1	$28.5	$28.9	$28.9	$0.4	1.4%
Affordable Housing Fund	$6.7	$113.7	$456.0	$456.0	$342.3	301.1%
Special Programs Fund	$148.0	$200.4	$201.5	$201.5	$1.1	0.5%
Building Inspection Fund	$269.4	$344.5	$394.3	$394.3	$49.8	14.5%
Tax Allocation Districts	$20.2	$2,023.4	$2,732.9	$2,732.9	$709.5	35.1%
Transit System Fund	$1,817.0	$1,285.3	$1,383.4	$1,383.4	$98.1	7.6%
Airport Fund	$598.9	$412.3	$432.1	$432.1	$19.8	4.8%
Landfill Fund	$1,408.5	$901.0	$1,005.9	$1,005.9	$104.9	11.6%
Water & Sewer Fund	$19,500.6	$3,177.9	$3,388.4	$3,388.4	$210.5	6.6%
Solid Waste Fund	$950.7	$570.1	$585.3	$585.3	$15.2	2.7%
Stormwater Fund	$2,083.9	$892.5	$929.8	$929.8	$37.3	4.2%
Internal Support Fund	$386.9	$27.3	$29.2	$29.2	$1.9	7.0%
Fleet Management Fund	$38.6	$55.2	$56.5	$56.5	$1.3	2.4%
Fleet Replacement Fund	$2,295.5	$90.0	$90.0	$90.0	$0.0	0.0%
Insurance & Claims Fund	$7,730.9	$5,689.5	$6,604.5	$6,604.5	$915.0	16.1%
Health Insurance Fund	$17,674.5	$22,925.4	$25,055.6	$25,055.6	$2,130.2	9.3%
Total	$69,687.8	$59,271.2	$64,998.2	$65,505.4	$6,234.2	10.5%

Planning & Zoning

Mission

To effectively manage community change in both the short and long term with regard to land use, transportation, historic preservation, urban design and overall community development in order to ensure that the natural and built environment of Athens-Clarke County are of the highest quality.

Goals

- Maintain a high level of accuracy and efficiency in the administration of construction plans review, processing of zoning decisions, variance applications and certificates of appropriateness so that 95% of all application reviews are completed within established timeframes.
- Promote a long-range view of community planning that assists the Mayor and Commission and the Planning Commission in focusing on more than zoning decisions through incorporation of Comprehensive Plan initiatives and projects within the Community Work Program.
- Improve coordination with other Athens-Clarke County departments and governmental agencies in identifying and looking at the long-term infrastructure impacts associated with new development and development-related policies. This will be accomplished through a predictable presence at related board/committee meetings, and in conformance with the adopted Service Delivery Strategy.
- Expand and routinely maintain the associated departmental GIS system, and promote the integration of GIS technology into appropriate governmental functions through upgrades in system software/hardware in coordination with the Geospatial Information Office.
- Continue to identify, recommend, and support potential solutions and alternatives to regional planning issues through coordination and participation in MPO functions and by responding to all applicable Developments of Regional Impact.
- Continue to enhance the community planning and development service capabilities of the Unified Government by providing additional equipment and training to Planning Department staff as well as the members of the appointed boards staffed by the Planning Department.

Objectives

- Afford all customers prompt, courteous, and impartial service that maintains established schedules and review times, while clearly articulating process instructions or review comments.
- Provide the general public with reasonable access to all public information managed and retained by the Planning Department by consistently updating the departmental webpage.
- Review and respond to all staff-administered (over the counter) applications within 48 hours of a complete submittal.
- Strive for all staff reports to be entirely accurate, concise, and error-free.
- Hold quarterly long-range planning sessions with the Planning Commission.
- Offer Planning staff and newly appointed board members at least one (1) significant training opportunity annually. This is subject to the availability of financial resources.

Planning & Zoning

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26
Zoning Actions and Special Use permits	Data Only	38	30	45
Variance requests	Data Only	20	16	25
% of Board and Commission applications processed and recommendations forwarded on time	95%	100%	100%	100%
Site and/or building plans submitted through Plans Review	Data Only	238	324	290
New Plan Reviews submittals processed within designated time	95%	92%	93%	98%
Zoning permits issued	Data Only	840	804	835
Preliminary subdivision plats	Data Only	8	14	12
Final subdivision plats	Data Only	72	70	95
Sign Reviews completed	Data Only	133	146	135
Home Occupation permits issued	Data Only	200	276	220
Demolition reviews	Data Only	69	106	90
Environmental Areas permits	Data Only	32	48	55
Customer service hours (phone / walk-ins)	Data Only	3900	4250	4100
Zoning verifications	Data Only	462	438	465
Historic Preservation requests - staff & HPC review	Data Only	99	107	110
% of COAs processed at staff level as a % of total	50%	63%	53%	60%
Number of Open Records Requests responded to within 3 business days	100%	100%	100%	100%
Alcohol licenses	Data Only	39	33	38
Billboards	Data Only	3	10	4
Concept review	Data Only	5	17	10
Engineering Plans Review	Data Only	12	6	10
Historic Tax Exemption	Data Only	10	2	8
Special Event Permit	Data Only	3	2	3
Timber Harvest	Data Only	8	20	15
Tree Management Plan	Data Only	54	84	90

Planning & Zoning

Budget Highlights

The FY27 Approved Budget for the Planning Department includes no significant changes.

In addition to funding from the General Fund, the Planning Department uses funding from the Building Inspection Special Revenue Fund for one Senior Planner position and a Planner II position totaling $195,740.

The Planning Department also receives a Transportation Planning grant ($214,651) that is 80% federally funded.

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For information on individual fees, see the Schedule of Fees and Charges in F - Other Information.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Salary & Benefits	$1,528.1	$1,595.2	$1,634.3	$1,634.3	$39.1	2.5%
Operating	$187.7	$140.3	$156.6	$156.6	$16.3	11.6%
Total	$1,715.8	$1,735.5	$1,790.9	$1,790.9	$55.4	3.2%

Total

Appropriations by Fund (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
General Fund	$1,318.1	$1,340.0	$1,380.5	$1,380.5	$40.5	3.0%
Building Inspection Fund	$192.2	$189.1	$195.7	$195.7	$6.6	3.5%
Grants Fund	$205.6	$206.4	$214.7	$214.7	$8.3	4.0%
Total	$1,715.9	$1,735.5	$1,790.9	$1,790.9	$55.4	3.2%

Authorized Positions

	FY25	**FY26**	**FY27 Requested**	**FY27 Approved**	**Change**
Fulltime Authorized Positions	19	19	20	19	0

Police

Vision and Mission Statement

As the full-service law enforcement agency for Athens-Clarke County, the Athens-Clarke County Police Department's vision is to ethically, efficiently, and effectively police in collaboration with the community we serve.

In support of that vision, our mission is to preserve life and reduce crime through continued enforcement of the law and sustained, meaningful partnerships across the community.

The department must perform its mission within the Constitution and with respect for law. All departments are bound and obligated to recognize and adhere both to the statutory as well as the judicial limitations of police authority. It is not the role of police to legislate, to render legal judgments, or to punish.

Values

As an entity of the Unified Government of Athens-Clarke County, the Athens-Clarke County Police Department embraces its role in upholding and sustaining the core values: **Integrity**, **Competence**, **Collaboration**, **Community**, and **Each Other**. These core values are the guiding framework for our thoughts and actions. It is through leadership, mentorship, and accountability that we will uphold these core values and succeed in achieving our vision and mission, as well as accomplishing our goals and objectives, in service to the Athens-Clarke County community. As a law enforcement agency, these core values hold specific meaning to us:

INTEGRITY

We hold each other accountable to our community and to our commitment of upholding the law and protecting life and property.

COMPETENCE

We develop excellence and professionalism through our commitment to training, education, and mentorship.

COLLABORATION

We share the responsibility of reducing crime by policing with our community.

COMMUNITY

We build trust and legitimacy through relationships and transparency.

EACH OTHER

We stand together to support and protect the integrity, wellbeing, and safety of our fellow employees.

Community-Oriented Policing

The Athens-Clarke County Police Department embraces community-oriented policing as a collaborative management and operational strategy to protect life and reduce crime.

Collaboration grows from the sense of shared responsibility between the police and the community for reducing crime and fostering a safer and healthier environment for all. By developing relationships and partnerships, we are better able to collaborate with our community through understanding and mutual respect.

Police

The community-oriented philosophy is full-service, personalized policing whereby officers are consistently present and active in the same areas of responsibility and proactively partner with community members to identify and solve problems.

Prioritizing of Resources

The Constitution of the State of Georgia states that public safety is the paramount duty of government. Public safety at its core is the preservation of life and property achieved by safeguarding people from crime, disasters, and other potential dangers.

To that end, the Athens-Clarke County Police Department relies on two (2) overarching strategic and collaborative approaches: 1) continued enforcement of the law; and 2) sustained, meaningful partnerships across the community. These strategies will guide our efforts to accomplish our goals and objectives.

Enforcement of the Law

As stated in the International Association of Chiefs of Police Code of Ethics:

Policing organizations "*with no compromise for crime*" are expected by duty and calling to "*enforce the law courteously and appropriately without fear or favor, malice or ill will…*"

Thus, the Athens-Clarke County Police Department continually seeks to fairly and impartially enforce the laws of the State of Georgia and the ordinances of Athens-Clarke County to protect life and reduce crime by holding those who harm others accountable and preventing future occurrences of criminal acts through deterrence.

Apprehension of Offenders

The administration of justice consists of the identification, arrest, prosecution, and punishment of the violator, the objective of which is voluntary compliance with the law. Once a crime has been committed, the duty of the police is to initiate the criminal justice system process by identifying and arresting the perpetrator, to obtain necessary evidence, and to cooperate in the prosecution of the case.

Deterrence of Crime

Street crime is curbed by the potential criminal's fear of immediate apprehension or by the increased likelihood of detection. Deterrence of crime requires the investigation of behavior which reasonably appears criminal in nature. In deploying police resources to inspire public confidence in the police's ability to ensure a peaceful environment, a balance must be struck between the deterrent effect of visible police presence and the undesirable appearance of oppression. To this end, the Athens-Clarke County Police Department seeks to police *with* our community and not police against our community.

Partnerships with the Community

As Sir Robert Peel stated in 1829:

> *"The police are the public and the public are the police. The police are only members of the public that are paid to give full-time attention to duties that are incumbent upon every citizen in the interest of community welfare and existence."*

Thus, the Athens-Clarke County Police Department continually seeks to develop, refine, and achieve goals that foster strategic partnerships with community members and lead to sustained collaboration toward protecting life and reducing crime through preventative efforts.

Police

Prioritizing Resources

Strengthening Public Trust and Legitimacy

The support and trust of the community is critical for 21st Century Policing. By continuing to foster partnerships built on mutual respect and promoting transparency of its policies and operations, the Athens-Clarke County Police Department will maintain and enhance the sense of trust and legitimacy with our community. To that end, the department will continue focusing its efforts and resources on the following:

- Expanding the types of information and documentation available through the Transparency in Policing page on the ACCPD Website, to include current departmental policies and procedures and information concerning departmental demographics, complaints, and use of force;

- Increasing involvement of department personnel with various community groups, boards, associations, etc. to collaborate with others' efforts to improve the community;

- Expanding the use of social media, public service announcements, and community meetings/forums to better inform the public on police actions and other issues impacting the community;

- Refining public survey and public opinion tools to better understand community members' perspectives on their police department and other issues impacting the community;

- Sustaining and enhancing community outreach initiatives and programs;

- Working with the Public Safety Civilian Oversight Board to seek further refinement of police services and operations; and

- Developing and implementing a departmental performance measures system that allows the department to demonstrate the totality of its work and allows for the reporting of traditional measures (e.g., incident reports, citations, arrests) while also focusing on non-traditional performance measures of building trust and confidence within the community (e.g., problem oriented policing projects, community outreach meetings, etc.)

Fostering a Safer Athens by Reducing and Preventing Crime

While the primary responsibility for upholding the law lies with the people, there remains a shared responsibility between the police and the community for reducing crime and preventing crime. Since crime is a social problem, crime prevention is the concern of every person living in society. However, society employs full-time professional police to assist in preventing crime and to deter it and, when that fails, to apprehend those who violate the law.

Community engagement is essential to facilitate a free flow of information between the public and the police, to assist in the identification of problem areas, and to inform the public of crime trends and statistics. Additionally, knowledge of the community is essential so that each officer and employee may be instilled with a sense of concern for crime problems and law enforcement needs.

To that end, the department will continue focusing its efforts and resources on the following:

- Reducing crimes against persons in the calendar year 2026 to levels at or below the mean for crimes against persons over the last five (5) years with emphasis on gun-related crimes and violent crimes;

- Reducing crimes against property in the calendar year 2026 to levels at or below the mean for crimes against property over the last five (5) years with emphasis on felony property crimes (e.g., burglaries, motor vehicle thefts);

- Reducing crimes against society in the calendar year 2026 to levels at or below the mean for crimes against society over the last five (5) years with emphasis on gun-related crimes;

- Reducing the threat to public safety presented by gang-related criminal activities by prioritizing community outreach efforts, prevention, participation in the Youth Development Task Force, and through zero-tolerance enforcement for all gang related crimes;

- Reducing the threat to public safety presented by gun-related criminal activities by prioritizing community outreach efforts, education, awareness, and through zero-tolerance enforcement for all gun-related crimes;

- Partnering with the District Attorney's Office to ensure successful prosecution of known prolific violent offenders and gang offenders;

- Identifying top crime areas through data-informed best practices and community engagement to target key areas for enforcement activities without engaging in a sense of over policing the community; and

- Locating, identifying, and returning stolen property to the rightful owners.

Enhancing Organizational Capacity

As a premier law enforcement agency, the Athens-Clarke County Police Department maintains a progressive posture that seeks to remain at the leading edge of operational advancements, technological innovation, workforce development, and more. To that end, the department will continue focusing its efforts and resources on the following:

- Implementation and refinement of the department's five (5) year strategic plan;

- Adhering to the principles and recommendations from the President's Task Force on 21st Century Policing;

- Providing the best safety equipment to employees to facilitate their ability to safely and effectively do their jobs;

- Developing the Real-Time Crime Center (RTCC) to strengthen intelligence and enhance our crime response and prevention efforts;

- Focusing on safety and wellness of police employees from a holistic perspective, inclusive of resiliency training;

- Strengthening supervisory and leadership skills, in part, through implementation of a newly developed in-house Supervisory Skills Course;

- Sustaining recruitment efforts to seek full staffing of the police department;

- Updating its policies and procedures to maintain adherence to legal standards and best practices;

- Maintaining accreditation through The Commission on Accreditation for Law Enforcement Agencies (CALEA);

- Maintaining certification through the Georgia Association of Chiefs of Police (GACP) Law Enforcement Certification Program;

- Continuation of the Cadet Program to strengthen engagement with youth in the community and provide practical, work-related experience for our future workforce; and

- Reinforcing preparedness through attainment of resources and expansion of training for disaster management and mass casualty incidents.

Supporting the Safe movement of People Around Athens

To facilitate the safe and expeditious movement of vehicular and pedestrian traffic, the police must exercise the responsibility for traffic law enforcement. To enforce compliance with traffic laws and to develop driver awareness of the causes of traffic accidents, the police will appropriately warn, cite, or arrest traffic law violators. Presence and visibility of policing further serves as a deterrent to prevent driver behaviors that may result in crashes, serious injuries, and fatalities.

Traffic crashes are investigated to protect the rights of the injured parties, to care for those injured, and to determine the cause of the crashes so that methods of prevention may be developed and implemented. The department will continue to rely on data-driven, targeted enforcement of traffic violations and community-centric awareness and education efforts to support the following:

- Reducing levels of overall vehicle crashes in calendar year 2026 to levels at or below the mean for vehicle crashes over the last five (5) years;

- Reducing serious injury crashes to levels at or below the mean for serious injury crashes over the last five (5) years; and

- Reducing levels of fatality crashes in calendar year 2026 to levels at or below the mean for fatality crashes over the last five (5) years.

Public Service

Policing is a 24-hour, 7-day-per-week public service to the community. Often, because there are no other public or private agencies available, the public relies upon the police for assistance and advice in the many routine and emergency situations that occur in their lives. Saving lives, aiding the injured, locating lost persons, keeping the peace, and providing for the many other miscellaneous needs are basic services provided by the department. To that end, the department will continue focusing its efforts and resources on the following:

- Achieving compliance with the Association of Public Safety Communications standard for answering 90% of all 911 calls within 15 seconds;

Police

- Providing the Behavioral Health Unit with the necessary resources, training, and education to meet increasing demands for service in response to behavioral health crises;

- Identifying the appropriate final recommendations from the Justice and Mental Health Collaborative (JMHC) Grant Initiative for inclusion into departmental policies, procedures, and operations;

- With the sustainment of the mental health collaborative and refinement of data sharing, continuing diversion of persons in mental health crisis to supportive programs rather than entering the criminal justice system;

- Sustaining and enhancing the Emergency Medical Dispatch program to maximize life-saving outcomes.

Performance Measures

Measure	Current Goal or Benchmark	CY24	CY25
Incident Reports	Data Only	14,318	14,106
UCR Part I Violent Crimes	Data Only	.	.
UCR Part I Property Crimes	Data Only	.	.
Group A Offenses	Data Only	9,533	9,389
Group B Offenses	Data Only	3,801	3,754
Nonreportable Offenses	Data Only	2,930	3,212
Population	Data Only	130,077	129,995
Total number of 911 calls	Data Only	87,778	85,314
Percentage of 911 calls answered in 10 seconds	>or=90%	.	.
Percentage of 911 calls answered in 15 seconds (*Revised APCO Standard)	>or=90%	90%	88%
Total number of non-emergency calls	Data Only	36,849*	38,532
Total number of dispatched calls for ACCPD Services	Data Only	122,694	129,132
Total number of dispatched calls for ACC Fire Dept. Services	Data Only	10,317	10,124
Total traffic crashes	Data Only	4,776	4,754
Total Traffic Stops	Data Only	14,804	23,237
Impaired Driving Crashes	Data Only	165	126
DUI arrests	Data Only	404	436
Total training hours provided	Data Only	47,350	42,570
Total sworn police officers	Data Only	243	243
Authorized Sworn Police Officers (FTEs per 1,000 citizens)	>2.1	1.9	1.9
Actual Sworn Police Officers (FTEs per 1,000 citizens)	>2.1	1.8	1.8
Police Officer Attrition Rate	<10%	6.2%	8.2%
Operating Budget (Police Only)	Data Only	$26,972,423	$31,601,786
% Operating expenses (Actual vs. budget)	Data Only	112.0%	102.6%
Overtime as % of base personnel cost	Data Only	7.0%	7.5%

Police

Budget Highlights

General Fund

The General Fund represents the largest portion of the Police Department's budget and supports most of the operations for the Department. The Approved Budget for the Police Department includes the following changes:

- $477,200 for the contract for body cameras and conductive electrical devices.
- $253,400 increase for fleet management insurance, preventative maintenance, and replacement.
- $149,200 for increases in 800 MHz Radio charges.
- $150,000 for electronic driver's license readers.
- $15,000 for software for the Real Time Crisis Center.
- $15,000 for expenses related to the Downtown cameras.

E-911 Fund

The Central Communications Division operates within the Emergency Telephone System Special Revenue Fund, E-911, primarily funded through 911 fees and General Fund support. There are no other significant changes approved in the E-911 Fund.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources. Operating increases are largely attributable to increases in fleet and radio costs.

For more information on the Emergency Telephone Fund, see page E-10.

Police

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$30,197.7	$31,581.9	$33,429.4	$32,519.9	$938.0	3.0%
Operating	$6,058.3	$6,393.8	$7,541.1	$7,467.6	$1,073.8	16.8%
Total	$36,256.0	$37,975.7	$40,970.5	$39,987.5	$2,011.8	5.3%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Command	$1,678.8	$1,832.3	$1,873.3	$1,858.3	$26.0	1.4%
Field Operations	$18,597.2	$18,534.2	$19,564.8	$19,358.0	$823.8	4.4%
Crime Investigation	$5,613.2	$5,797.6	$6,185.1	$5,848.2	$50.6	0.9%
Strategic & Professional Dev.	$28.7	$40.0	$40.0	$40.0	$0.0	0.0%
Support Services	$3,246.5	$2,984.2	$3,290.0	$3,055.7	$71.5	2.4%
Community Outreach	$3,161.8	$3,568.9	$4,485.0	$4,308.0	$739.1	20.7%
Special Operations	$829.7	$1,046.7	$1,067.8	$1,054.4	$7.7	0.7%
Central Communications	$3,100.1	$4,171.7	$4,464.5	$4,464.9	$293.2	7.0%
Total	$36,256.0	$37,975.6	$40,970.5	$39,987.5	$2,011.9	5.3%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$32,411.5	$33,763.9	$36,466.0	$35,482.7	$1,718.8	5.1%
Emergency Telephone Fund	$3,088.8	$4,171.7	$4,464.5	$4,464.8	$293.1	7.0%
Special Programs Fund	$158.0	$40.0	$40.0	$40.0	$0.0	0.0%
Grants Fund	$597.7	$0.0	$0.0	$0.0	$0.0	--
Total	$36,256.0	$37,975.6	$40,970.5	$39,987.5	$2,011.9	5.3%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	320	325	327	325	0

Probate Court

Mission

The mission of the Probate Court is to serve the public, protect the incapacitated, and assist persons living with mental illness, dementia or other cognitive impairments, safeguarding the due process rights of all with efficiency and grace.

Goals

- To finalize implementation of a new case management software that will replace the current case management software allowing for more efficient and streamline case processing.
- To digitize and index records of court proceedings for the period 1976-1997 which are currently not publicly accessible in a format other than the original records, to bring us into compliance with the law.
- To improve and facilitate information retrieval while safe-guarding historical documents.
- To better monitor and audit annual return and inventory filings by conservators, administrators and executors promptly, to recover all funds misappropriated by fiduciaries under the court's jurisdiction, and to remove malfeasors from office.
- To protect incapacitated persons vulnerable to exploitation, neglect or abuse from harm, as well as safeguarding public safety by being attentive to signs of possible harm and/or abuse.

Objectives

- To work closely with Catalis (CMS360), our contracted case management system provider, to streamline court procedures by adapting the software to our court's needs and by fully utilizing the features available to reduce case processing time by 20%, once we implement our final phases of going live.
- To ensure that reporting and accounting requirements are met by all guardians, conservators and personal representatives of estates by using our new time-driven capability to trigger reminder letters, notices to appear and other applicable monitoring and enforcement mechanisms in 100% of new cases and in 50% of old ones per year over the next two years to begin upon the completion of software upgrade.
- To continue partnership with Advantage Behavioral Health Systems, the Department of Behavioral Health and Developmental Disabilities, the Treatment and Accountability Court, law enforcement and other mental health stakeholders to improve access to treatment and supportive services for those with mental illness and/or addictive disease by providing judicial support, training and expertise as requested.

Performance Measures

Measure	Current Goal or Benchmark	CY24	CY25	CY26	CY27
Marriage License Applications		931	1052	1137	1228
Firearms License Applications		625	626	657	690
Mental Health Applications		30	25	30	30
Inventory/Returns Filings		255	339	412	500
Estate/Docket Filings		693	685	770	864

Probate Court

Budget Highlights

The FY27 Approved Budget for Probate Court includes the following budget changes:

- $85,600 for a fulltime Fiduciary Compliance Officer.
- $15,000 for legal publication.
- $2,600 for contract labor.
- $2,500 for office equipment.
- $1,900 for copier and postage expenses.
- $1,000 for office supplies.

The court also requested two positions totaling $106,755. These include a Deputy Clerk ($65,289) and a part-time Budget Specialist ($41,466). These positions were not recommended or approved.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	**FY25 Actual**	**FY26 Budget**	**FY27 Requested**	**FY27 Approved**	**Change Amount**	**Change Percent**
Salary & Benefits	$588.2	$831.5	$913.4	$854.6	$23.1	2.8%
Operating	$79.3	$49.3	$191.8	$143.8	$94.5	191.7%
Total	$667.5	$880.8	$1,105.2	$998.4	$117.6	13.4%

Authorized Positions

	FY25	**FY26**	**FY27 Requested**	**FY27 Approved**	**Change**
Fulltime Authorized Positions	6	7	10	8	1

Public Utilities

Mission

To provide an uninterrupted supply of safe drinking water for public health, fire protection and economic productivity, and to safely convey and recycle wastewater in an environmentally responsive way. We operate and manage an effective and reliable enterprise, and responsibly reinvest in public health and environmental protection infrastructure at value to our ratepayers.

Goals

- Maintain and improve the level of service of the existing water and sewer system while providing economic value
- Provide suitable technology to educate Athens-Clarke County citizens on environmental issues and improve customer services
- Protect and enhance the well-being of Athens-Clarke County citizens by providing quality drinking water
- Address the current and future needs of Athens-Clarke County by maintaining and improving the water distribution and wastewater collection systems
- Adopt and /or expand new technology to provide efficient and improved operations, performance data and customer service
- Recycle clean water from wastewater system in an environmentally responsible way
- Achieve better water quality and more beneficial reuse of residuals by upgrading wastewater treatment

Objectives

- Continue evaluation, replacement and/or rehabilitation of the public water transmission and distribution lines in a priority order
- Continue evaluation, replacement and rehabilitation of the public wastewater trunk and interceptor lines, in a priority order
- Evaluate and modify as necessary the Water Conservation Program ensuring that environmental, economic and public outreach goals are achieved
- Maintain water and sewer rates at affordable levels
- Continue utilization of the Wastewater Flow Monitoring Program to prioritize infiltration / inflow reduction
- Implement a non-potable recycle system to improve water supply resilience and reliability
- Implement water transmission line grid improvements to reduce impact of potential water service interruptions
- Initiate a three-year strategic plan to improve the department and the utility system’s performance and accountability

Public Utilities

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Drinking water produced (mgd)	N/A	13.94	14.22		
% SDWA compliance rate	100%	100%	100%		
Water main breaks/100 miles	<8.7	5.6	6.88		
ISO fire rating	1/1X	1/1X	1/1X		
Reclaimed wastewater (mgd)	N/A	7.89	11.76		
NOWRF peaking factor (annual)	<1.25	1.39	1.23		
DOWRF peaking factor (annual)	<1.25	1.49	1.43		
CCWRF peaking factor (annual)	<1.25	1.37	1.54		
% Sewer inspection	>7.5%	27.79%	0		
SSOs/100 miles of public sewer/yr	<25.2	5.97			
SSO volume as % of total flow	<0.005%	0.04%			
Net kWh/million gallons: JG Beacham WTP	2017	2,129	2,105		
Net kWh/million gallons NOWRF	2500	4,692	5,049		
Net kWh/million gallons DOWRF	2500	3,560	3,990		
Net kWh/million gallons CCWRF	2500	3,137	3,764		
% CWA compliance rate	100%	97%	97%		
% Apparent water loss (annual Y)	<3.3	1.36	1.39		
% Real water loss (annual Y)	<10.3	6.08	5.08		
JGBWTP peaking factor (annual)	<1.6	1.11	1.11		
Debt coverage ratio (annual ACFR)	>2.00	2.96	2.9		
Return on assets (annual ACFR)	>2.00%		4.11%		
Operating ratio (annual ACFR)	>55%		60.52%		
Debt ratio (annual ACFR)	<43%		26.42%		
Debt per capita (annual ACFR)	<$1,700		1259		
Water and sewer bond rating (periodic)	AA+		AAA		
% CIP R&R sanitary sewers (annual)	>1.2%	7.00%	7.00%		
% CIP R&R water lines (annual)	>1.1%	4.00%	4.00%		
% CIP R&R treatment plants (annual) at value to our ratepayers.	>2.3%	6.00%	6.00%		
Water affordability index	<0.90%	0.70%	0.73%		
Wastewater affordability index	<0.96%	0.84%	0.95%		
% Electronic and credit card payments	>40%	tbd	72%		
Average call wait time	<1:24		2.22		
Average call duration	<3:42		4.21		

Public Utilities

Budget Highlights

Water and Sewer Fund revenues for FY27 are projected to be $82.5 million, an increase of $7.0 million over the FY26 Budget. FY27 revenues are based on the updated rate schedule (see F-Other Information). The Approved Budget for the Public Utilities Department for the Water & Sewer Fund includes:

- Reallocation of an existing vacant position for an additional Senior Surveyor Position.
- Reallocation of an existing vacant position for an additional Water Reclamation Facility Operator.
- $185,000 increase and reallocation for professional services
- $173,500 increase for fleet management insurance, preventative maintenance, and replacement.
- $85,422 increase for unleaded and diesel fuel
- $60,000 increase for 800 MHz radio support
- $14,000 increase and reallocation for electricity
- $12,400 increase and reallocation for postage
- $10,200 increase and reallocation for office operations
- $8,000 increase and reallocation for equipment repair and maintenance

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For more information on the Water & Sewer Fund, see page E-32.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$11,240.2	$13,978.8	$14,536.4	$14,397.7	$418.9	3.0%
Operating	$12,519.6	$15,934.9	$16,173.4	$16,236.1	$301.2	1.9%
Total	$23,759.8	$29,913.7	$30,709.8	$30,633.8	$720.1	2.4%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$1,247.6	$1,506.2	$1,542.3	$1,542.7	$36.5	2.4%
Constr & Proj Managemnt	$7,447.0	$10,898.2	$11,418.9	$11,486.3	$588.1	5.4%
Plant Operations	$14,544.7	$16,434.1	$16,517.1	$16,472.0	$37.9	0.2%
Engineering Management	$520.5	$1,075.2	$1,231.5	$1,132.9	$57.7	5.4%
Total	$23,759.8	$29,913.7	$30,709.8	$30,633.9	$720.2	2.4%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	202	204	206	204	0

Sheriff

Mission

The mission of the Clarke County Sheriff's Office is to serve our community through intentional engagement, open access, transparency, and meaningful community outreach. We are committed to building and maintaining public trust through respectful relationships, accountability, and consistent service. We carry out the constitutional and statutory mandates of the Office of Sheriff with the highest degree of competence, professionalism, and accountability. We actively enforce the laws of our state and safely operate our detention facility using progressive, innovative, and humane practices. Our goal is to support rehabilitation and prepare returning citizens to reenter the community with dignity, hope, and opportunities for long-term success, while fostering a safe, informed, and engaged community.

Vision

The Clarke County Sheriff's Office strives to be a nationally recognized public safety agency built on trust, professionalism, and service to our community. We envision an organization that leads with integrity, respects the dignity of every individual, and delivers consistent, high-quality public safety and detention services. Through continuous education, training, and innovation, we empower our employees to perform at the highest professional standards while fostering a progressive, service-oriented culture committed to accountability, improvement, and community partnership.

Goals

Every employee of the Clarke County Sheriff's Office pledges to uphold our core values in every aspect of service to our community.

Service – We lead with a servant's heart and a community-first approach, committed to meeting the needs of those we serve.

Dignity – We engage with all individuals in a manner that respects their inherent worth and humanity.

Respect – We demonstrate respect in every interaction, treating each person with fairness and understanding.

Professionalism – We apply our knowledge, skills, and ethical standards with integrity and excellence, both in public and private conduct, reflecting the honor of our oath of office.

Service • Dignity • Respect • Professionalism

Diversity, Equity and Inclusion Commitment Statement

The Clarke County Sheriff's Office is committed to building a workplace culture that promotes and supports diversity, equity, and inclusion. We believe a diverse workforce strengthens our ability to serve effectively by bringing together a wide range of backgrounds, perspectives, and experiences. Embracing equity and inclusion is essential to earning public trust, delivering fair service, and achieving our mission as law enforcement professionals.

Objectives

- **Maintain courthouse security** by preventing or quickly resolving any incident or breach within courtrooms or surrounding grounds.
- **Provide prompt service** of Temporary Protective Orders, Involuntary Committal Orders, civil processes, and landlord-tenant actions, ensuring timely court presentations of prisoners.
- **Reduce outstanding warrants** by reviewing them for validity and working with the Judiciary, District Attorney, and Solicitor General to identify and dismiss those that are unservable.
- **Ensure safe and timely prisoner transport** in full compliance with court orders and legal requirements.

Sheriff

- **Invest in training and development** for all personnel to strengthen skills, safety, and professionalism across the organization.
- **Continuously improve jail operations** to reduce processing errors, workplace injuries, inmate violence, and public grievances—monitored through measurable performance indicators.
- **Enhance inmate rehabilitation programs** by efficiently managing the jail population and increasing participation in reentry initiatives, supported by ongoing performance assessment.
- **Recruit and retain qualified personnel** by expanding community partnerships and implementing an annually updated recruitment plan emphasizing diversity and innovation in hiring practices.
- **Maintain CALEA Agency Accreditation** by ensuring policies, personnel systems, and management practices meet current standards and reflect fairness, transparency, and accountability.
    - Align policies and procedures with nationally accepted best practices.
    - Maintain equitable recruitment, evaluation, and retention processes.
    - Support mission-driven personnel assignments and strong budget justifications.
    - Minimize risk through proactive management and professional accountability.
    - Demonstrate our commitment to quality, fairness, and continuous improvement in all operations.

Sheriff

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
# Training Hours reported to Training Unit		13,903	11495	10,768	11092
Background Checks through GCIC		926	775	602	
Fingerprints-firearms license., bondsmen, USDA, Bar Admission, RESA, other		1950	2,000	2,050	
# Complaints	0	9	4	4	6
Public Complaints / Grievances (founded)	0	1	2	1	2
New Deputy & Detention Hires	29	29	33	40	44
Deputy & Detention Separations	13	7	20	25	25
Total Sworn Staff		107	77	100	108
Total Staff		151	156	180	198
Use of Force Incidents		70	157	60	55
New Warrants		3,621	5536	6089	6698
Warrants Served/Processed		2,893	4510	4961	5458
Total Arrest		2,893	2451	2635	2898
Civil Papers Received		9,482	12264	13490	14839
Civil Papers Served / Processed		9,968	11,029	12131	13344
Evictions Received		841	609	670	703
Evictions Served / Processed		656	460	506	556
Average Daily Inmate Population		436	468	532	585
Average Number of Inmates Housed Daily in Other Facilities at a cost to ACC		4	0	0	0
Number of Inmates Processed		6,808	6668	7335	7555
Number of Inmates Released		6,742	6683	7351	7571
Number of Inmates Released to State System		264	141	155	170
Number of Inmates Classified		4,259	4131	4544	4680
Number of Inmate Medical Transports		107	225	280	308
Inmate Participation in Rehabilitation /Education		752	1053	1160	1218
Inmate on Deputy/Staff Violence		37	51	36	32
Inmate on Inmate Violence		67	90	37	38

Sheriff

Budget Highlights

The FY27 Budget for the Sheriff's Office includes:

- $350,000 increase (7.7% above FY26) to fund Medical Services for Jail In-Custody Residents, from $4,563,214 to $4,913,214.
- $280,000 additional funding (32% above FY26) for Meals & Food Preparation, from $861,713 to $1,141,713
- $124,000 increase for 800 MHZ radio support
- $39,900 increase for fleet management insurance, preventative maintenance, & replacement
- $35,000 increase for Sheriff Salary Supplement

The Sheriff's Office requested an additional $2.9M for the following. None of these requests were recommended nor approved:

○ 15 Fulltime Deputy Sheriff positions	1,187,200
○ 10 Detention Officer positions	677,500
○ GA Post Jail School with 4 Fulltime positions	298,200
○ Medical Services for Jail In-Custody Residents *($350,000 is recommended of the total $612,000 requested)*	262,000
○ Meals & Preparation *($280,000 is recommended of the total $380,000 requested)*	100,000
○ Community Outreach	90,000
○ 1 Fulltime Jail Maintenance Supervisor	72,600
○ Employee Uniforms	65,000
○ Lexipol Jail Enforcement Software	61,200
○ Lexipol Jail Policy Software	30,000
○ Jail Maintenance & Repairs	25,000
Total	$2,868,700

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Sheriff

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$16,225.9	$16,215.4	$19,274.7	$17,074.2	$858.8	5.3%
Operating	$7,761.1	$7,938.2	$9,418.9	$8,785.7	$847.5	10.7%
Total	$23,987.0	$24,153.6	$28,693.6	$25,859.9	$1,706.3	7.1%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$2,509.2	$2,750.3	$2,951.8	$2,533.8	($216.5)	-7.9%
Jail	$16,538.6	$16,376.8	$20,073.1	$17,681.4	$1,304.6	8.0%
Field	$4,939.2	$5,026.5	$5,668.7	$5,644.7	$618.2	12.3%
Total	$23,987.0	$24,153.6	$28,693.6	$25,859.9	$1,706.3	7.1%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$23,884.8	$24,088.6	$28,575.0	$25,741.3	$1,652.7	6.9%
Grants Fund	$28.5	$0.0	$0.0	$0.0	$0.0	--
Sheriff Inmate Fund	$73.7	$65.0	$118.6	$118.6	$53.6	82.5%
Total	$23,987.0	$24,153.6	$28,693.6	$25,859.9	$1,706.3	7.1%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	195	195	225	195	0

Solicitor General

Mission & Goals

The mission of the Office of the Solicitor-General is to seek justice through the appropriate prosecution of misdemeanor criminal offenses under Georgia state law and criminal violations of local ordinances in the State Court of Clarke County, the Municipal Court of Athens-Clarke County, the Municipal Court of the City of Winterville, and the Magistrate Court of Clarke County. Seeking justice requires us to investigate cases in order to gather the necessary information upon which to base prosecutorial decisions. Through the exercise of prosecutorial discretion, we seek to allocate the resources of the office in the most efficient manner in order to secure justice by maximizing the rate of successful resolution of cases, through trial, plea, or dismissal (when appropriate), while minimizing the length of time required for final disposition.

An important part of seeking justice for society is seeking justice for the individual victims of crimes. Accordingly, it is also the mission of the Office of the Solicitor-General to ensure that victims are given a voice in criminal proceedings by giving them a meaningful opportunity to express themselves through the judicial process. In order to achieve this mission, victims are provided with information about court dates and case status, education about victim compensation and restitution, and referrals to appropriate social service agencies. Additionally, we provide support for victims who face the emotionally difficult task of appearing and testifying in court.

Another important component of seeking justice, particularly in the prosecution of misdemeanor cases, is to avoid doing more harm than good. While we take a victim-centered approach to our cases, that does not mean we ignore the facts and circumstances that led a defendant to be involved in the criminal justice system. Substance abuse, mental health, childhood trauma, poverty, and a number of other factors must be considered in the resolution of any case to ensure that we are setting each individual on a path that leads away from the courthouse. Research has shown that when those factors are appropriately addressed, an individual is less likely to reoffend, and the community becomes that much safer as a result. To that end, our office heavily invests both time and resources in three distinct treatment & accountability courts to ensure that anyone with a diagnosed behavioral health disorder is referred to the appropriate treatment.

After more than a year of working with the Georgia Justice Project, in 2023 we established a full-time record Second Chance record restriction desk in Athens, becoming only the second county in the state to do so. Now participants can apply at any time rather than only once or twice a year as was the case with our previous record restriction events. GJP has agreed to send attorneys once a month to meet with clients in person, in Athens. We completed our second full year of Second Chance Desks, and aim to continue the successful program.

Our office has also invested substantial time and resources in continuing the development of our pre-trial diversion program. After a dramatic increase in the number of cases that were referred to our pre-trial diversion program in 2023, we have worked to keep that number high and to divert a substantial number of cases.

While seeking justice is a key mission, the Office of the Solicitor-General also recognizes the need to educate the public as a way to reduce criminal behavior and increase the safety of our citizens. As a result, the Office of the Solicitor-General works to keep the public informed about issues of domestic violence as well as alcohol related offenses, through various educational programs including our Hands Are Not For Hitting program.

Solicitor General

Objectives

- Manage a complex and growing caseload in a fair and equitable manner, with the aim of creating a safer community through positive outcomes, both for the victims and for the accused.
- Reduce time between receipt of case and arraignments by continuing to Fast Track high-risk multi-offender DUI and domestic violence cases, providing resources to victims earlier in the process.
- Reduce time between arraignment and final disposition.
- Continue providing services and support to the victims of crimes.
- Continue to devote two prosecutors through a government-funded grant to handle family violence cases and two county-funded prosecutors to handle DUI cases so that these complex cases can be prosecuted efficiently and effectively.
- Reduce recidivism among DUI and substance abuse offenders through rehabilitation by strict supervision and mandatory treatment in the DUI/Drug Court Program.
- Continue providing effective domestic violence intervention and DUI enforcement training to new police recruits through the New Officer Basic Course and to experienced police officers through in-service training.
- Review all outstanding bench warrant cases in order to determine whether prosecution of the cases is consistent with the interest of justice.
- Continue providing free educational programs and record restriction events designed to reduce criminal behavior, promote safety, and improve the quality of life for those in our community.
- Continue to participate as team members of the DUI/Drug Court, Treatment and Accountability Court, and Veterans' Court in an effort to seek alternative sanctions that reduce recidivism and the jail population.

Solicitor General

Performance Measures

Measure	Current Goal or Benchmark	CY24	CY25	CY26	CY27
Percentage of convictions	63% Convictions	53% Convictions	56% Convictions	63% Convictions	61% Convictions
Percentage of dismissals	36% Dismissals	45% Dismissals	43% Dismissals	36% Dismissals	38% Dismissals
Pre-Trial Diversion	377 Pre-trial Diversion Participants	253 Pre-trial Diversion Participants	441 Pre-trial Diversion Participants	378 Pre-trial Diversion Participants	480 Pre-trial Diversion Participants
Restriction Events	11 Second Chance Desk events with 105 applicants plus numerous record restriction requests outside of the events	1 Restriction event, 70 applications, 65 arrest cycles restricted, 44 court files sealed	3 Second Chance Desk events with 45 applicants plus numerous record restriction requests outside of the events	11 Second Chance Desk events with 105 applicants plus numerous record restriction requests outside of the events	11 Second Chance Desk events with 101 applicants plus numerous record restriction requests outside of the events
Performing statutory and constitutional notification of rights, court dates, and criminal justice system explanation	19,601 services performed by the Victim Witness Program for 2,831 victims. (Newly trained advocates still being trained on how to notate services in our system)	28,088 services performed by the Victim Witness Program for 3,807 victims.	23,819 services performed by the Victim Witness Program for 3,715 victims	19,601 services performed by the Victim Witness Program for 2,831 victims. (Newly trained advocates still being trained on how to notate services in our system)	29,738 services performed by the Victim Witness Program for 2,717 victims. (Notable Improvement in documenting services performed in our case management system.)
Early notification efforts	Our Early Victim Notification Clerk completed 17,894 contacts	Our Early Victim Notification Clerk completed 20,467 contacts.	Our Early Victim Notification Clerk completed 16,824 contacts	Our Early Victim Notification Clerk completed 17,894 contacts	Our Early Victim Notification Advocate completed 21,375 contacts.

Solicitor General

Measure	Current Goal or Benchmark	CY24	CY25	CY26	CY27
Face to face meetings with prosecutors and/or victim advocates	Staff scheduled 94 in-person meetings in 2024. We are still working to include unscheduled or walk-in meetings in our data	20 meetings recorded, working to improve reporting of in-person meetings in 2023	Staff scheduled 122 in-person meetings in 2023. We are working to include unscheduled or walk-in meetings in our data	Staff scheduled 94 in-person meetings in 2024. We are still working to include unscheduled or walk-in meetings in our data	Staff scheduled 78 In-person meetings in 2025. We are still trying to include unscheduled or walk-in meetings in our data. Sometimes we meet in person with people who do not have pending cases, that number is not reflected here.
Special Bond Hearing appearances	11 Special Bond Hearings, files created, attempted contact with victims	22 Special Bond Hearings, files created, attempted contact with victims	11 Special Bond Hearings, files created, attempted contact with victims	11 Special Bond Hearings, files created, attempted contact with victims	12 Special Bond Hearing files created, attempted contact with victims
Opportunities to adjudicate	Average of 20 court dates per month, not including motions or specially scheduled pleas	Average of 16 court dates per month, not including motions or specially scheduled pleas. State court is running close to pre-pandemic scheduling.	Average of 18 court dates per month, not including motions or specially scheduled pleas	Average of 20 court dates per month, not including motions or specially scheduled pleas	Average of 23 court dates per month, not including motions or specially scheduled pleas

Solicitor General

Measure	Current Goal or Benchmark	CY24	CY25	CY26	CY27
Maintaining low backlog	Opened 4868 misdemeanor cases and closed 4571 misdemeanor cases in State & Municipal Court	Opened 3860 misdemeanor cases and closed 3533 misdemeanor cases in State & Municipal Court	Opened 4706 misdemeanor cases and closed 4411 misdemeanor cases in State & Municipal Court	Opened 4868 misdemeanor cases and closed 4571 misdemeanor cases in State & Municipal Court	Opened 4758 misdemeanor cases and closed 4884 misdemeanor cases in State & Municipal Court; additionally worked with thousands of unrepresented individuals charged with payable citations in Municipal Court
Treatment Courts and creative treatment centered sentencing options	DUI Court: 65 new participants from our cases, 96 total participants; Veterans Court: 5 new participants from our cases, 11 total participants; Treatment & Accountability Court: 4 new participants from our cases, 24 total participants;	DUI Court: 50 new participants from our cases, 89 total participants; Veterans Court: 6 new participants from our cases, 11 total participants; Treatment & Accountability Court: 3 new participants from our cases, 15 total participants	DUI Court: 40 new participants from our cases, 90 total participants; Veterans Court: 4 new participants from our cases, 10 total participants; Treatment & Accountability Court: 10 new participants from our cases, 21 total participants	DUI Court: 65 new participants from our cases, 96 total participants; Veterans Court: 5 new participants from our cases, 11 total participants; Treatment & Accountability Court: 4 new participants from our cases, 24 total participants	DUI Court: 44 new participants from our cases, 86 total participants; Veterans Court: 3 new participants from our cases, 12 total participants; Treatment & Accountability Court: 4 new participants from our cases, 17 total participants

Budget Highlights

The Approved Budget for the Solicitor General's Office includes the following changes:

- $20,000 for career paths for investigators.
- $2,000 increase for fleet management insurance and preventative maintenance.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Solicitor General

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$1,742.3	$1,697.3	$1,857.2	$1,877.2	$179.9	10.6%
Operating	$99.7	$110.5	$112.5	$112.5	$2.0	1.8%
Total	$1,842.0	$1,807.8	$1,969.7	$1,989.7	$181.9	10.1%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$1,719.0	$1,797.8	$1,959.7	$1,979.7	$181.9	10.1%
Special Programs Fund	$13.0	$10.0	$10.0	$10.0	$0.0	0.0%
Grants Fund	$110.0	$0.0	$0.0	$0.0	$0.0	--
Total	$1,842.0	$1,807.8	$1,969.7	$1,989.7	$181.9	10.1%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	20	20	20	20	0

Solid Waste

Vision, Mission & Goals

Athens-Clarke County Approach to Solid Waste Management:

Solid Waste Department Vision Statement:
To be a leader in sustainable material management by creating a culture of zero waste.

Solid Waste Department Mission Statement:
To efficiently deliver integrated material management through comprehensive and innovative collection, disposal, waste reduction and education services.

Core Values:
Integrity, Accountability, Efficiency, Innovation, Teamwork and Stewardship (Safety is added in the upcoming fiscal year).

Approach:
The Solid Waste Department (SWD) provides collection and disposal services that meet or exceed state standards and are responsive to the health and sanitary needs of our community. The department accomplishes this while maintaining a competitive cost of services for our customers and the community as a whole. The SWD is comprised of four Divisions.

The Collections Division (CD) functions as an enterprise fund that provides waste and recycling collection services to the Central Business District (CBD), Urban Service District (residential ~ 10,000 customers), commercial curbside, compost, dumpster, and roll-off customers (~52 roll off containers). The CD manages four general fund services roll-off drivers, the residential bulky waste, and leaf and limb collection programs (~38,607 potential customers), and CBD litter control.

The *Landfill Division* (LD) functions as an enterprise fund that provides waste disposal services to customers from Athens-Clarke County and Oglethorpe County. The landfill offers recycling opportunities to customers, and is home to the Classic City Compost Facility, a commercial composting facility that manufactures a soil amendment from leaf and limb debris, bio-solids and/or food scraps.

The *Recycling Division* (RD) changed names in FY25 to the *Waste Reduction Division (WRD)* to better reflect the breath of services provided by the Division. The WRD relies on funding from the general fund and landfill enterprise fund, revenue from the sale of recyclable material, and the Waste Minimization Fee to support staff, events and programs. Additionally, the WRD includes the public-private partnership Recovered Material Processing Facility (RMPF), Center for Hard to Recycle Materials (CHaRM) and Teacher Reuse Store.

The *Keep Athens-Clarke County Beautiful Division* (KACCB) relies on funding from the general fund and functions as a Division of the ACC Solid Waste Department and a 501c3 organization that is an affiliate of the state Keep Georgia Beautiful program national Keep America Beautiful program. KACCB provides education and outreach for 22 civic programs related to litter prevention, waste reduction, and beautification.

FY26 Overview:
Accomplishments

- CD's Lance Rosario, Solid Waste Driver III received the SWANA Solid Waste Employee of the Year for recycling award at the 2025 Fall SWANA Georgia Chapter Conference on Jekyll Island in September 2025.
- Started the new bulky waste program on Monday November 3rd, 2025.
- CD received the Housing Authority Commercial Dumpster Contract.

Solid Waste

- CD assisted with placing three new Eco-Stations in the CBD (SPLOST funded).
- CD hired the fourth full time Litter Technician for CBD.
- LD received 100% on EPD inspections scores this year.
- LD finished construction of Cell 2A and 2B and opened.
- WRD received the Made to Be Remade grant for $25,000 for school recycling programs.
- WRD added food scraps collection sites to divert food scraps into beneficial compost. There are now 11 drop sites for food scraps collection.
- WRD held the annual ACC Vulture Festival at the landfill with over 400 participants (largest to date)
- WRD and LD participated in the GAEPD waste characterization study by hosting waste sorts at the landfill and RMPF.
- WRD increased waste reduction coordination at downtown events through providing compostables, bin volunteers and post-event waste sorts. Large events growing downtown with the addition of Jam for Cam.
- KACCB completed the 11th installment of the Loop 10 Daffodil and Tree Project raising funds to plant 15,000 daffodil bulbs on two Old Hull Road ramps and 5,000 bulbs at other community locations.
- KACCB secured a $10,000 Brace grant from the Keep Georgia Beautiful Foundation to purchase a mobile electronic traffic board
- KACCB expanded on the Love Where You Live Campaign and administered 277 litter clean-ups, collecting 1377 bags of trash and 266 bags of recycling. (Calendar Year 2024)
- KACCB successfully completed and expanded the annual Litter Index using Debris Tracker to monitor litter types and amounts across Athens-Clarke County.
- KACCB Illegal Dumping Prevention and Surveillance Project has placed 34 cameras at 12 sites. The program has resulted in 170 citations referred to code, 62 warning letters to those involved in minor dumping infractions, and 21 dumping violations.

Challenges

- CD rates surpassing franchised haulers.
- CD staff shortages. Specifically, CDL drivers are becoming a concern to hire and retain.
- CHaRM slow processing and shipments due to lack of funding and understaffed; caused a high fire load issue in late 2025.
- Battery fires are a growing concern with five fires at our SW facilities in the last two years. Four of the five fires were battery related fires.

FY27 Outlook and Opportunities:

- CD collecting leaf and limb on a four-week schedule in Spring 2026.
- WRD along with SPLOST collaborating on the new RMPF; struggling to design new RMPF with more processing space than current RMPF due to lack of finances.
- Safety in the SW Industry continues to be an issue. Currently, the SW industry ranked as 4th most dangerous job in the United States.
- CD residential route accidents on the rise.
- PFAS is a growing concern in the SW industry.
- RMPF contamination increases (over 30%)
- Stabilize RMPF operations to reduce tons landfilled.
- Expand Eco-Stations and organize downtown collections more effectively.
- Create volunteer program to assist with Teacher Reuse Store and CHaRM.

ACC Solid Waste Department,
725 Hancock Industrial Way, www.accgov.com/solidwaste (706) 613-3501

Solid Waste

Performance Measures

Measure	Current Goal or Benchmark	FY24	FY25
Collections: Average residential trash and recycling collection cost	< $7.5	$9.98	
Collections: Average residential trash collection cost	Data Only	$7.72	
Collections: Average residential recycling collection cost	Data Only	$2.26	
Collections: Average curbside collection cost per staff hour	< $16.00	$20.87	$21.67
Collections: Average commercial dumpster cost per tip	< $7.00	$12.43	
Collections: Average CBD litter collection cost per hour	$25.00	$19.12	$17.52
Collections: Leaf and Limb on time scheduled collections	98%	6%	0%
Collections: Customer complaints	<700	1325	1299
Landfill: Cost per ton of waste processed at the landfill	< $15		
Landfill: Compost Produced and Sold (cubic yards)	Increase FPY	6,568.00	5,371
Landfill: Electricity Produced from Landfill Gas (MMBtu)	Producing	45,799.85	27,933.61
Landfill: % Comprehensive Compliance Inspection	Remain in Compliance	100.00%	95%
Waste Reduction: Average monthly recycling tonnage	Increase FPY	919.35	16180.22*
Waste Reduction: % Residual Rate	<25%	38.8%**	38.1%**
Waste Reduction: % Waste Diversion Rate	>25%	14.70%	14.8%
Waste Reduction: Number of CHaRM Customers	Increase FPY	24,577*	28,777
Waste Reduction: CHaRM Customer Revenue	Increase FPY	$130,599	$94,389
Waste Reduction: Material Revenue from CHaRM items	Increase FPY	$20,102	$36,907
Waste Reduction: Shoppers at Teacher Reuse Store	Increase FPY	897*	2485
Waste Reduction: Tons diverted from Teacher Reuse Store	Increase FPY	16.25*	53.50
Waste Reduction: Repair Cafe customers	Increase FPY	182*	207
Waste Reduction: Repair Cafe repairs	Increase FPY	257*	327
Waste Reduction: Tonnage of Food Scraps Delivered by ACC Collections to Classic City Compost	Increase FPY	319.78	533.21

Budget Highlights

The Solid Waste Department's budget is supported by three funds: the General Fund, Landfill Fund and the Solid Waste Fund.

General Fund

- Non-Personnel Operating increases are largely attributable to increases in fleet and radio costs.
- The FY27 General Fund Budget for litter collection in the Commercial Business District is $423,400.
- The budget for Leaf & Limb services is $1,219,700.
- The budget for KACCB is $432,300.
- The budget for Recycling Administration is $581,900.
- The budget for Bulky Waste is $249,700.
- The budget for the CHaRM is $471,000.

Solid Waste

The Approved Budget for the General Fund includes the following changes:

- $150,000 for additional CHaRM processing fees.
- $20,000 for additional Leaf & Limb expenses to move to a 4-week schedule.

Landfill Enterprise Fund

- Revenue for the Landfill Enterprise Fund is projected to be $7,096,000, which is $386,000 more than the FY26 Budget. Based on current waste flow, the FY27 estimate is 85,000 tons, which is a reduction from the FY26 estimate of 90,000 tons.
- The budget includes an increase to the landfill tip fee from $70 to $75 per ton. This is anticipated to result in approximately $428,000 in additional revenues.
- Operating expenses for the total Landfill Fund in FY27 are projected to be $5.4 million, which is similar to the FY26 Budget. There is a $100,000 increase to the Landfill Host Fee for FY27.

Solid Waste Fund

- Revenues for FY27 are projected at $5.2 million, which is an increase of approximately $450,000 from FY26. The FY27 Recommended Budget request includes some increases to collection fees which is anticipated to increase revenues by approximately $55,000 (see rate schedule).
- Expenses for the total Solid Waste Fund (excluding Capital) in FY27 are budgeted at $4.7 million, which is an increase of approximately $455,000 from the FY26 Budget. Solid Waste has recommended a 5% increase to collection rates.
- Non-Personnel Operating increases are largely attributable to increases in fleet, electricity and radio costs.

Other salary and benefit not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For more information on the Landfill Fund and the Solid Waste Fund, see pages E-31 & E-34. For information on individual fees, see the Schedule of Fees and Charges in F-Other Information.

Solid Waste

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$4,989.9	$5,119.7	$5,731.4	$5,540.1	$420.4	8.2%
Operating	$4,249.4	$5,254.9	$5,718.0	$5,691.0	$436.1	8.3%
Total	$9,239.3	$10,374.6	$11,449.4	$11,231.1	$856.5	8.3%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$2,446.7	$2,633.3	$3,118.2	$2,886.2	$252.9	9.6%
Landfill	$2,258.3	$3,031.9	$3,092.5	$3,095.3	$63.4	2.1%
Collections	$4,534.3	$4,709.4	$5,238.7	$5,249.6	$540.2	11.5%
Total	$9,239.3	$10,374.6	$11,449.4	$11,231.1	$856.5	8.3%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$2,910.9	$3,263.0	$3,835.8	$3,553.8	$290.8	8.9%
Landfill Fund	$2,802.6	$3,735.4	$3,799.9	$3,802.7	$67.3	1.8%
Solid Waste Collection Fund	$3,522.7	$3,376.2	$3,813.7	$3,874.6	$498.4	14.8%
Grants Fund	$3.0	$0.0	$0.0	$0.0	$0.0	--
Total	$9,239.2	$10,374.6	$11,449.4	$11,231.1	$856.5	8.3%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	69	73	75	73	0

State Court

Mission and Goals

The Mission of the State Court is to preside over civil and criminal cases fairly, impartially, and consistent with the law and interests of justice. The Court seeks to handle all cases in a timely, efficient, and cost-effective manner and to treat all persons who appear in Court with dignity, courtesy, and respect.

The DUI Treatment Court strives to promote public safety and save lives while focusing on justice-involved persons with substance use disorders in order to improve the quality of their lives and those around them. The DUI Treatment Court's mission is to provide early intervention for individuals with repeat alcohol and drug offenses. This includes enhanced community and legal supervision, substance use treatment, and continuing community support. An integral goal of the program is to give participants access to tools to live a substance-free life through treatment, recovery support, accountability, and local resources in hopes that they will continue to thrive.

Objectives

The State Court seeks to provide efficient and fair judicial resolutions in all civil and criminal cases filed.

The DUI Treatment Court seeks to reduce recidivism due to substance use disorders in order to increase public safety and save lives. Participants are provided with the tools to live free from substance use and repeat legal involvement.

Performance Measures

Performance Measure	Current Goal or Benchmark	CY24	CY25
Criminal Cases Filed		3742	3585
Criminal Cases Disposed		3771	3528
Criminal Case Disposition Rate		101%	98%
Civil Cases Filed		1126	1281
Civil Cases Disposed		954	1117
Civil Case Disposition Rate		85%	87%
Jury Trials Conducted		12	8

Budget Highlights

The FY27 Approved Budget for State Court includes the following budget changes:

- $8,300 is included for Court Reporting increases.
- $3,000 is included for additional Bailiff's wages.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

State Court

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$943.9	$859.8	$917.9	$917.9	$58.1	6.8%
Operating	$499.7	$257.6	$266.0	$266.0	$8.4	3.3%
Total	$1,443.6	$1,117.4	$1,183.9	$1,183.9	$66.5	6.0%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
State Court	$1,003.6	$1,117.4	$1,183.9	$1,183.9	$66.5	6.0%
DUI/Drug Court	$440.1	$0.0	$0.0	$0.0	$0.0	--
Total	$1,443.7	$1,117.4	$1,183.9	$1,183.9	$66.5	6.0%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$1,341.5	$1,117.4	$1,183.9	$1,183.9	$66.5	6.0%
Grants Fund	$102.1	$0.0	$0.0	$0.0	$0.0	--
Total	$1,443.6	$1,117.4	$1,183.9	$1,183.9	$66.5	6.0%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	8	6	6	6	0

Superior Court

Mission

Superior Courts

The mission of the Superior Courts is to provide for the timely, effective and legally correct resolution of civil disputes, criminal prosecutions, appellate and equity matters in the furtherance of justice and in compliance with the Constitution and the laws of the State of Georgia. The Superior Courts also supports and oversees the operation of programs and functions within the Superior Courts' authority.

Probation Services

The mission of Probation Services is to be a leader in community corrections, working with the judiciary and the community to create a safer society. Probation Services is committed to providing the courts with quality information while offering viable, cost-effective sentencing and pretrial options. Through a balance of compliance enforcement and treatment strategies, offenders are held accountable and afforded opportunities to become productive, law-abiding citizens. Probation Services provides offender management for Felony Drug Court, Treatment and Accountability Court, Veterans Court, DUI/Drug Court, and the Solicitor's Pretrial Intervention Program. Probation Services also operates the full-service Athens Drug Lab.

Felony Drug Court

The mission of the Western Judicial Circuit Felony Drug Court is to provide an alternative means for addressing substance abuse offenses through a judicially supervised regimen of treatment for chemically dependent offenders with the goal of yielding sober, law-abiding citizenry, thereby reducing the cost and negative effect on the community while resolving public safety issues.

Mental Health Treatment and Accountability Court

The mission of the Treatment and Accountability Court is to increase public safety and make more effective use of resources, in cooperation with local mental health providers, by providing judicial supervision to offenders with mental illness, thereby reducing criminal behavior, reducing arrests and jail time; effectively treating and monitoring individuals with mental illness and improving the quality of life for individuals and their families.

Veterans Treatment Court

The mission of the Western Judicial Circuit Veterans Treatment Court is to provide support and accountability that empowers Veterans to regain and maintain productive, responsible lives.

Alternative Dispute Resolution

The mission of the Alternative Dispute Resolution Program for the Tenth Judicial District is to provide an alternative method of resolving disputes in cases filed in Superior, State, Magistrate and Probate Courts of Athens-Clarke, Oconee, Madison, Hart, Elbert, Franklin, Walton, Newton, and Oglethorpe counties. Judges in these counties assign appropriate cases for mediation in conformity with state law and local rules established by the Board of Directors for the ADR program. The ADR Program staff also coordinates the Divorcing Parents Programs in Athens-Clarke and Oconee counties for spouses filing for divorce who have children under 18 years of age.

Law Library

The mission of the Athens-Clarke County Law Library is to provide free use of legal research materials including statutes, digests and case law in an effort to promote equal access to court services. The Law Library's primary

purpose is for legal research, but it also has facilities for meetings and serves as the center for self-represented litigants.

Objectives

- To maintain or increase current disposition rates for Superior Court civil and criminal cases.
- To increase response times, participation, rehabilitative services and compliance through alternative programs such as Alternative Dispute Resolution, Felony Drug Court, Mental Health Treatment and Accountability Court, Veterans Court and Probation Services.
- Increase positive community relations and the professional knowledge of court staff and participants while ensuring equal access to court services.
- Increase program participation for qualified participants in the Felony Drug Court, Mental Health Treatment and Veterans Court and increase the direct contact and supervision provided to participants of these programs and Probation Services to ensure program conformity and fidelity.
- To establish a Steering Committee to build community support and awareness to all of the Accountability Courts.
- Formation of a Judicial Council to hold regular meetings to address Criminal Justice Reform.

Performance Measures

Measure	Current Goal or Benchmark	CY24	CY25
Superior Court Cases Fiscal Year			
Superior Court Fines, Restitution, & Misc. Fees Assessed	Data only	$27,613	
Superior Court Percentage of assessments collected by probation	65%	52%	
Superior Court Community Service Hours Completed	Data only	1016	
State Court Cases Fiscal Year	Data only	1885	
State Court Fines, Restitution, & Misc. Fees Assessed	Data only	$526,771	
State Court Percentage of assessments collected by probation	65%	33%	
State Court Community Service Hours Completed	Data only	12,445	
Municipal Court Cases Fiscal Year	Data only	828	
Municipal Court Fines, Restitution, & Misc. Fees Assessed	Data only	$287,920	
Municipal Court Percentage of assessments collected by probation	65%	70%	
Municipal Court Community Service Hours Completed	Data only	7,794	
Total number of staff-FT	Data only	27	
Total number of staff-PT/NB	Data only	0	
Total expenses ($)	Data only	$2,234,244	
Revenue Receipts	Data only	$537,915	
Percentage of revenue offset relative to expenses	Data only	24%	
Case Management: Number of cases closed successfully	Data only	1,063	
Case Management: Number of cases closed unsuccessfully	Data only	334	
Case Management: Percentage of successful cases	Data only	76%	
Drug Testing: Samples tested by Fiscal Year	Data only	17,054	
Drug Testing: Samples tested by Fiscal Year	Data only	182,144	

Superior Court

Family Treatment Court

Performance Measure	Current Goal or Benchmark	CY24	CY25
Referrals Screened for Entry		72	60
Participants who entered		23	23
Total Participants Served		52	50
Graduates		12	10
Total Treatment Hours Provided		3,795	4,000
Total Graduates Since Inception		86	98

Felony Drug Court

Performance Measure	Current Goal or Benchmark	CY24	CY25
Referrals Screened for Entry		21	60
Participants who entered		16	30
Total Participants Served		57	87
Graduates		15	16
Total Treatment Hours Provided		5,098	9,022
Total Graduates Since Inception		145	161

Mental Health Court

Performance Measure	Current Goal or Benchmark	CY24	CY25
Referrals Screened for Entry		50	50
Participants who entered		22	20
Total Participants Served		43	40
Graduates		6	6
Total Treatment Hours Provided		2,474	2,500
Total Graduates Since Inception		86	92

Probation

Performance Measure	Current Goal or Benchmark	CY24	CY25
Superior Court Cases Fiscal Year		2,583	2714
Fines, Restitution, & Misc. Fees Assessed	Data only	$27,613	
Percentage of assessments collected by probation	65%	52%	
Community Service Hours Completed	Data only	1016	
State Court Cases Fiscal Year	Data only	1885	
Fines, Restitution, & Misc. Fees Assessed	Data only	$526,771	
Percentage of assessments collected by probation	65%	33%	
Community Service Hours Completed	Data only	12,445	
Municipal Court Cases Fiscal Year	Data only	828	
Fines, Restitution, & Misc. Fees Assessed	Data only	$287,920	

Percentage of assessments collected by probation	65%	70%	
Community Service Hours Completed	Data only	7,794	
Case Management: Total number of staff-FT	Data only	27	
Case Management: Total number of staff-PT/NB	Data only	0	
Case Management: Total expenses ()	Data only	$2,234,244	

DUI Court

Performance Measure	Current Goal or Benchmark	CY24	CY25
Referrals screened for entry		59	64
Participants who entered		65	43
Total participants served		102	128
Graduates		24	22
Total Treatment Hours provided		4945	6620
Total Graduates Since Inception in 2001		468	490

Budget Highlights

The Budget for Superior Court includes operations in the General Fund, the Alternative Dispute Resolution (ADR) Fund, and the Special Programs Fund (Law Library).

General Fund

The FY27 Approved Budget for the Superior Court includes the following changes.

- $54,100 for a Full-time Lab Tech in Probation.
- $9,600 for Professional Services for the DUI/Drug Court.
- The court requested additional new initiative increases totaling $165,300. These included moving the Veteran's Treatment and Family Treatment Court Coordinators from the Grants Fund to the General Fund ($82,650 each). These requests were not recommended or approved.

ADR Fund

- This program operates in a separate fund and all costs are recovered by revenues from fees charged to participating judicial circuits, which currently include the Alcovy, Northern and Western judicial circuits.
- The FY27 Budget for the ADR Program reflects no significant changes.

Special Programs Fund

- The Superior Court budget in the Special Programs Fund includes the Law Library.
- The Law Library expenses have decreased for FY27, largely due to a reduction in the amount of subscription expense.

Other salary and benefit changes not listed above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Superior Court

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$3,800.5	$3,776.7	$4,011.1	$3,845.7	$69.0	1.8%
Operating	$1,877.5	$1,388.1	$1,370.7	$1,370.7	($17.4)	-1.3%
Total	$5,678.0	$5,164.8	$5,381.8	$5,216.4	$51.6	1.0%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$5,070.5	$1,438.8	$1,421.0	$1,309.8	($129.0)	-9.0%
Superior Court One	$111.8	$157.2	$132.0	$132.0	($25.2)	-16.0%
Superior Court Two	$258.1	$157.7	$139.6	$139.6	($18.1)	-11.5%
Superior Court Three	$124.7	$196.6	$133.1	$133.1	($63.5)	-32.3%
Superior Court Four	$112.8	$59.9	$131.9	$131.9	$72.0	120.2%
Treatment Services	$0.0	$3,154.6	$3,424.2	$3,370.0	$215.4	6.8%
Total	$5,677.9	$5,164.8	$5,381.8	$5,216.4	$51.6	1.0%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$4,421.0	$4,770.7	$5,011.2	$4,845.8	$75.1	1.6%
Alternative Dispute Res. Fd.	$229.6	$255.8	$263.2	$263.2	$7.4	2.9%
Special Programs Fund	$99.9	$138.3	$107.4	$107.4	($30.9)	-22.3%
Grants Fund	$927.6	$0.0	$0.0	$0.0	$0.0	--
Total	$5,678.1	$5,164.8	$5,381.8	$5,216.4	$51.6	1.0%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	40	42	45	43	1

Sustainability

Mission

The mission of the Sustainability Department is the stewardship of public resources, promoting innovative practices and policies to reduce the Athens-Clarke County Unified Government's environmental footprint, grow the local economy, conserve ecosystem services, and foster a thriving community by networking staff, ideas, and resources across departments and throughout the community.

Goals & Objectives

Of note: almost all of the goals and objectives listed below involve extensive collaboration, working with multiple ACCGov departments, agencies, and the public.

Ecological and Natural Area Stewardship

- Continue to make progress on ACCGov's commitment to conserve ecosystem services, natural area stewardship, and professional management of its property assets.
    - Secure adequate staff to create experienced teams, build long-term, site-based knowledge, more effectively train and deploy resources, and move forward with ACCGov's commitment to natural area and ecosystem stewardship.
    - Establish an ACCGov Land Stewardship and Management Policy
    - Revise the Land Conservation Plan
    - Find funding and, if successful, implement a Community Habitat, Biodiversity, and Natural Areas Inventory Initiative
    - Continue to develop, revise, and administer natural area management plans, including Rock and Shoals Outcrop Natural Area and other areas managed by Sustainability.
    - Work with Planning to develop a process that best integrates ecological resource conservation and sustainability into land use and long-range planning
    - Continue to develop and expand ACCGov's prescribed fire program
    - Continue to work with trash trap working group to establish and monitor trash traps

Energy Conservation and Management

- Continue energy software management initiatives begun in FY25 to include
    - Refining data and associated dashboards to be able to share energy use within ACCGov with employees and the public.
    - Review Georgia Power's tariffs on accounts to ensure ACCGov is paying the lowest rate
- Begin implementing energy efficiency measures documented in energy audits conducted in FY26.
- Work with appropriate departments to complete implementation of fleet management software initiated in FY26.
- Continue to develop, implement, and monitor clean energy projects funded through SPLOST and TSPLOST.

Sustainability and Environmental Hazards

- Find funding and, if successful, implement a ACCGov Flood Resilience Evaluation and Planning Initiative.
- Provide sustainability related expertise and facilitate team building and collaboration with other departments in a manner that encourages an integrated approach to achieving sustainability goals and promotes a comprehensive approach to regulations, ordinances, and policies so as to more fully balance green and gray infrastructure and long-term community sustainability.

Grants:

- In cooperation with other departments and agencies, continue to research and develop grant opportunities to fund initiatives.

Sustainability

- Continue to work on Direct Pay and Georgia Power rebates
- Continue to facilitate inter-department communication with other grant writers to more effectively identify, apply for, and secure grants for ACCGov.

Education

- Identify funding and implement educational programs both internally and externally to further ACCGov goals and initiatives
- Continue FY26 efforts to develop and expand clean energy workforce education and development opportunities (currently funded by the Clean Energy Fund).
- Continue to develop and sponsor community education initiatives (currently funded via the Clean Energy Fund)
- Evaluate the development of and effectiveness of educational programs provided via Clean Energy Fund. If effective, consider recommending a full-time educator's position be funded by the CEF in FY28.

Community Energy Fund

- Continue to advance the goals of the Community Energy Fund
    - Complete projects pending from FY25/26, including solar/storage for the ABHS Mental Health Transitional Facility and, if "un-paused" by the federal government, the CFI grant for EV chargers.
    - Continue supporting community education
    - Continue to support the Resilience Hub needs and development
    - Evaluate additional support for business and industry's transition to clean and renewable energy
        - Consider funding the Joint Development Authority's Turntable Revolving Loan Fund to include funds for "clean energy and efficiency".
        - Review incentive funding needs for businesses as proposed by the Industrial Authority and ACCGov Economic Development Department.
    - Evaluate and consider additional clean energy transition needs of the Athens Housing Authority
    - Evaluated potential need related to community-facing EV infrastructure
    - Evaluate addition needs that meet the goals of the Community Energy Fund

Sustainability

Performance Measures

Performance Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Fleet: Percent of light-duty fleet that is full electric		7.46%	9.45%	13.78%	19.32%
Fleet: Percent of light-duty fleet that is hybrid		18.76%	18.46%	18.46%	21.86%
Fleet: Percent of light-duty fleet that is either hybrid or full electric		26.23%	27.91%	32.24%	41.18%
Fleet: Percent of heavy-duty fleet that are full electric		0.00%	0.00%	0.00%	0.00%
Fleet: Percent of heavy-duty fleet that are hybrid		4.61%	4.60%	4.60%	4.60%
Fleet : Total number of internal EV chargers		28	40	60	70
Fleet: Total number of ACC installed EV chargers available to the public		7	7	58	60
Fleet: Total number of ACC installed EV Chargers (cumulative)		35	47	118	130
Solar: Total number of solar installations		7	10	11	13
Solar: Total size of solar installations		871.79 kW	985.77 kW	1274.43 kW	1500 kW
Solar: Total annual solar energy production		959.70 MWh	1,160.93 MWh	1,646.19 MWh	2100 MWh
Energy Storage: Total number of battery installations		1	1	2	2
Energy Storage: Total size of battery storage capacity		110kW	110 kW	494 kW	494 kW
Energy Usage: Annual electricity usage (kWh)		45,467,979	47,635,431	48,349,962	49,075,212
Energy Usage: Annual total cost of electricity usage		$5,854,239	$6,525,976	$7,117,806	$7,763,308
Energy Usage: Annual cost of electricity usage ($/kWh)		$0.129	$0.137	$0.147	$0.158
Energy Usage: Annual natural gas usage (Therms)		304,389	362,443	407,084	457,224
Energy Usage: Annual cost of natural gas usage		$292,688	$371,443	$415,226	$466,368
Energy Usage: Annual cost of natural gas ($/Therm)		$0.96	$1.02	$1.02	$1.02
Energy Usage: Number of energy audits performed		2	5	14	10
Grants/ Rebates, Annual: Grants, Rebates, Elective Pay or other		$117,000	$4,941,899	$634,000	$300,000
Grants/Rebates - Total since 2017: Cumulative - Grants, Donations, Rebates, or Elective Pay Received since 2017		$2,988,548	$7,930,447	$8,564,447	$8,804,447

Sustainability

Budget Highlights

The FY27 Mayor Recommended Budget includes:

- Funding Sustainability Department through Community Clean Energy Program, in the Special Programs Special Revenue Fund, rather than the General Fund, aligning its operations with dedicated energy-related resources.
- Reallocation of $37,400 from operating expenses (Ground Maintenance, Contract Labor, & Copier) to increase funding for part-time staff from $90,300 to $127,800.

Other salary and benefit changes not mentioned above are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For information on individual fees, see the Schedule of Fees and Charges beginning on page F-20.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$379.2	$508.9	$683.1	$593.5	$84.6	16.6%
Operating	$160.2	$263.4	$236.7	$227.0	($36.4)	-13.8%
Total	$539.4	$772.3	$919.8	$820.5	$48.2	6.2%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Special Programs Fund	$0.0	$0.0	$820.2	$820.5	$820.5	--
General Fund	$508.8	$772.3	$99.6	$0.0	($772.3)	-100.0%
Grants Fund	$30.6	$0.0	$0.0	$0.0	$0.0	--
Total	$539.4	$772.3	$919.8	$820.5	$48.2	6.2%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	4	4	6	4	0

Tax Assessor

Mission & Goals

- Appraise all property located in Athens-Clarke County at its fair market value to ensure that taxpayers pay no more than their fair share of property taxes.
- Achieve fair and equitable valuations of all properties within state mandated specifications.
- Produce a statutorily acceptable digest by August 1 of each year.

Objectives

- Maintain a level of assessment (assessed value/sales ratio) between 38% and 42%. (State requirement range is 36% - 44%)
- Maintain a uniformity of assessment (coefficient of dispersion) not to exceed a range of 10% above or below the median ratio (state requirement is less than 15%)
- Maintain an assessment bias relationship (price related differential) close to 1.00. (State requirement range is 0.95 – 1.10)
- Prepare and send change of assessment notices by first week of May each digest year.

Performance Measures

Measure	Current Goal or Benchmark	DY24	DY25
Number of Real Parcels	Data Only	42,539	42,708
Number of Personal Property Accounts	Data Only	5,432	5,528
Number of Mobile Homes	Data Only	2,502	2,510
Maintain Level of Assessment (FMV)	38%-42%	39.94	
Maintain Level of Uniformity	< 15%	3.40	
Maintain Level of Assessment Bias	95 - 110	100.02	
Georgia Department of Audit Ratio Study	Pass, no findings	Pass, no findings	
Complete fieldwork reviews by February 1 each year	> 95%	98%	99%
Complete deed transactions reviews by Feb 1 each year	> 95%	99%	99%
Complete mapping updates by Feb 1 each year	> 95%	96%	96%
Complete Personal Property accounts to send notices by first week of May each year	> 95%	95%	95%
Complete ratio analysis to send notices by first week of May each year	> 98%	100%	100%
Process appeals within 180 days of receipt	< 180	100%	
Produce timely and acceptable tax digest	August 1 each year	Met	

Tax Assessor

Budget Highlights

The FY27 Approved Budget includes the following changes:

- $10,000 for additional training.
- $2,000 for an increase to postage.

Salary and benefit changes due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$1,213.3	$1,266.5	$1,268.7	$1,268.7	$2.2	0.2%
Operating	$148.4	$158.1	$172.9	$172.9	$14.8	9.4%
Total	$1,361.7	$1,424.6	$1,441.6	$1,441.6	$17.0	1.2%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	15	15	15	15	0

Tax Commissioner

Mission

The overall goal of the Office of the Tax Commissioner is to provide effective service and accountable tax administration to the citizens of Athens-Clarke County in a fair and courteous manner.

The Property Tax Division is involved in the preparation of the digest, collection of ad valorem tax on real and personal property, disbursements of these collections to the levying authorities, and final audit of these transactions.

The Delinquent Tax Division's mission is to maximize collection of ad valorem tax by working with taxpayers in financial difficulty and maintaining an ongoing levy program. We use all legal measures to collect delinquent tax from those who willfully refuse to pay.

The Motor Vehicle Division - Services provided by this division are: (1) registration and titling of vehicles, collection, and disbursements of related taxes and fees; and (2) advising taxpayers of legal means of transferring vehicle ownership and proper registration and titling procedures.

Objectives

- Prepare digest and obtain DOR approval in July to send out Property Tax bills for real and personal property on or before August 20th for an October 20th due date
- Disburse property tax payments received within one week in off peak season and within two weeks in the peak season as required by Georgia state law and Department of Revenue regulations
- Collect, process and disburse 91% of property taxes billed within 30 days of due date and 98.5% by end of fiscal yea
- Process property tax payments within 24 hours of receipt during off peak season and within 3 business days during peak season
- Process new Homestead applications
- Maintain and audit all existing Homestead applications annually
- Issue liens (Fi.Fa.) for delinquent taxes
- Process and mail out Mobile Home tax bills by February 1st for an April 1st due date
- Process walk-in motor vehicle transactions within 15 minutes and mail-in transactions within 24 hours of receipt
- Disburse Motor Vehicle receipts within one week as required by Georgia state law and Department of Revenue regulations

Tax Commissioner

Performance Measures

Performance Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Real & Business Personal Property Tax Bills - mailed by August 20th		48,425	47,982	48,425	48,500
Mobile Home Tax Bills - mailed by February 1st		1,792	1,808	1,856	1,856
Process Property Tax payments within 24 hours of receipt during off peak season and within 7 business days during peak season		100%	100%	100%	100%
Collect, process, and disburse 98.5% of taxes due by end of fiscal year		100%	100%	100%	100%
Homestead Applications Maintained and Audited Annually		15,888	15,983	16,195	16,200
New Homestead Applications Processed		1,120	1,078	1,193	1,200
Low-Income Homestead Applications Processed		60	85	95	100
Tax Leins (Fi.Fa.) Issued		938	949	1000	1000
Phone Calls to Property Tax & Delinquent Tax Divisions			10,646	13,550	15,250
Process Motor Vehicle mail transactions within 1 business day of receipt		100%	100%	100%	100%
Motor Vehicle Transactions Performed		122,560	125,140	128,000	132,000
Tag Renewal Notices Mailed		46,916	46,683	47,000	48,000
Customers Served In-Person at Tag Office				29,407	62,000
Phone Calls to Tag Office			17,836	19,576	22,000

Budget Highlights

The FY27 Approved Budget for the Tax Commissioner's office includes:

- $32,100 to convert 2 part-time Motor Vehicle Registrar positions to 1 fulltime position
- $25,200 increase for postage and printing costs
- $11,420 for building repair and maintenance at the Tag Office
- $8,000 additional funding for office equipment
- $5,900 increase for training and travel expense
- $5,000 increase to support shredding & language line translation
- $4,800 additional funding for travel allowance expense

Tax Commissioner

The Tax Commissioner's Office requested an additional $312,900 for the following. These requests were not recommended nor approved:

- $281,100 to relocate the Property Tax Division (office space rental, ongoing operating costs, moving expenses and furnishings)
- An additional $11,900 for building repair and maintenance at the Tag Office
- $10,100 increase for janitorial services
- $5,000 for contract labor record shredding and language translation
- $1,800 for employee recognition
- $1,500 for books and subscriptions
- $1,500 for advertising

Other salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$1,531.8	$1,526.0	$1,661.6	$1,661.6	$135.6	8.9%
Operating	$226.3	$196.0	$564.4	$251.5	$55.5	28.3%
Total	$1,758.1	$1,722.0	$2,226.0	$1,913.1	$191.1	11.1%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$210.9	$213.4	$225.8	$222.5	$9.1	4.3%
Property Tax	$530.1	$528.6	$845.2	$559.1	$30.5	5.8%
Motor Vehicle	$847.8	$806.9	$972.3	$950.3	$143.4	17.8%
Delinquent Tax	$169.3	$173.1	$182.7	$181.2	$8.1	4.7%
Total	$1,758.1	$1,722.0	$2,226.0	$1,913.1	$191.1	11.1%

Authorized Positions

	FY25	FY25	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	19	20	21	21	1

Transit

Mission

The mission of the Transit Department is to provide safe, courteous, and efficient public transportation services to the Athens-Clarke County community, and to achieve the Strategic Goals set forth by the Athens-Clarke County Mayor and Commission.

Goals & Objectives

- Transit is to provide transportation to employment, educational, medical, shopping, cultural, and other resource centers for community members, with special attention to those who do not have access to other modes of transportation.
  a) To identify areas with transit dependent block groups that have an above average propensity to use transit by assessing census data.
  b) Recommend change on a system wide basis to better address the needs of Athens Clarke County.
  c) Explore transportation opportunities for regional connections.
  d) Position ACCGov Transit as a strong alternative to automobiles by providing more frequent service, expanded hours of operation, multiple transfer options, and shorter duration trips.

- Identify transit service areas that will benefit the most ACC residents.
  a) Identify neighborhoods that are underserved and develop service plans.
  b) Promote transit benefits such as reduced traffic congestion and long-term improved air quality.

- Responsibly and efficiently use all resources, including financial resources.
  a) Continue to pursue dedicated funding sources for ACCGov Transit.
  b) Develop alternative revenue sources that have the least impact on local tax payers.
  c) Create a fare structure that is economically feasible for people with low incomes.
  d) Utilize SPLOST and TSPLOST funding to supplement capital expenses.
  e) Thoroughly research, acquire and implement new technology to achieve operating cost savings.

- Enhance service by fostering collaboration between ACCGov Transit and UGA Transit.
  a) Continue to coordinate with Campus Transit to avoid duplication of transit services.
  b) Develop specific services in conjunction with Campus Transit, tailored to meet the needs of UGA affiliated passengers.
  c) Achieve goals and initiatives outlined by Athens-Clarke County Mayor and Commission Strategic Plan.

SERVICE GOALS

Fixed Route Service – "The Bus"

- Provide safe, timely transit services to our community.
- Ensure that safe, clean, well-maintained vehicles are available to operate all trips as scheduled.
- Improve service reliability by measuring and responding to ACCGov Transit's an on-time performance rate.
- Implement innovative route and scheduling methods to reduce cost and promote increased ridership.
- Optimize routing to offer increased service frequency, and direct routing to key destination points.

Paratransit Demand Response – "The Lift"

- Improve service reliability by measuring and responding to ACCGov Transit's an on-time performance rate.
- Optimize transit route schedules so resource use is efficient.
- Implement innovative route and scheduling methods to reduce cost and promote increased ridership.

Transit

Performance Measures

Performance Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Total Passengers Fixed-Route		1,351,810	1,871,044	2,037,297	2,098,416
Revenue Miles		813,735	920,300	864,904	890,851
Revenue Hours		66,270	70,090	66,434	68,427
Passengers/Mile		1.66	2.03	2.35	2.42
Passengers/Hour		20.39	26.69	30.66	31.58
Total Passengers Demand Response		3,335	3,619	2,800	2,884
Revenue Miles		28,130	27,377	19,986	20,585
Revenue Hours		2,956	2,842	2,000	2,060
Passengers/Mile		0	0.13	0.14	0.14
Passengers/Hour		1	1.27	1.1	1.4

Budget Highlights

Transit's operations are funded through the Transit Special Revenue Fund.

Revenue

- Total revenue of $4.4 million is projected for the Transit Fund in FY27, primarily from Federal Funding based on the current grant contract
- No General Fund contribution is recommended for FY27
- Transit will remain fare-free for FY27, therefore no farebox revenue, nor contributions from the University of Georgia (UGA) for student ridership, are projected

Expenses

- Total Transit Fund expenditures are projected at $10.9 million, with approximately $6.5M supported by TSPLOST 2023 funding. The remaining $4.4 million is balanced with anticipated revenues.
- Diesel fuel costs are projected to be 20% more than FY26 Budget at $1,020,340 based on EIA.gov data
- $33,000 increase for 800 MHz radio support
- $31,500 increase for fleet management insurance
- $155,400 is included for the Transit Planning Grant, which funds a Planner II position

Salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For more information on the Transit Fund, see page E-26.
For information on individual fees, see the Schedule of Fees and Charges beginning on page F-20.

Transit

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$5,247.0	$6,291.0	$7,478.6	$7,119.0	$828.0	13.2%
Operating	$3,663.4	$1,850.8	$3,031.4	$2,585.9	$735.1	39.7%
Subtotal	$8,910.4	$8,141.8	$10,510.0	$9,704.9	$1,563.1	19.2%
TSPLOST Offset	$0.0	$0.0	($7,307.8)	($6,502.7)	($6,502.7)	--
Total	$8,910.4	$8,141.8	$3,202.2	$3,202.2	($4,939.6)	-60.7%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$2,657.2	$800.2	$966.6	$966.6	$166.4	20.8%
Operations	$4,398.4	$5,268.9	$6,984.9	$6,625.3	$1,356.4	25.7%
Demand Response	$359.4	$401.5	$308.5	$308.5	($93.0)	-23.2%
Maintenance	$1,495.4	$1,671.2	$2,250.0	$1,804.5	$133.3	8.0%
Subtotal	$8,910.4	$8,141.8	$10,510.0	$9,704.9	$1,563.1	19.2%
TSPLOST Offset	$0.0	$0.0	($7,307.8)	($6,502.7)	($6,502.7)	--
Total	$8,910.4	$8,141.8	$3,202.2	$3,202.2	($4,939.6)	-60.7%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Transit Fund	$6,954.7	$8,025.7	$3,046.8	$3,046.8	($4,978.9)	-62.0%
Grants Fund	$1,955.7	$116.1	$155.4	$155.4	$39.3	33.9%
Total	$8,910.4	$8,141.8	$3,202.2	$3,202.2	($4,939.6)	-60.7%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	83	83	89	83	0

Transportation & Public Works

Mission

Transportation and Public Works is committed to ensuring a high quality of life for current and future generations of people living in Athens-Clarke County by providing safe and efficient multi-modal transportation systems throughout the entire county. Transportation and Public Works oversees the maintenance of efficient stormwater systems and promotes practices that support healthy streams and rivers.

Goals

The Department strives to provide an effective and safe transportation network for people using all modes through the following:

- Provide Safe Multi-Modal Transportation Systems Throughout Athens by:
    - Improve, expand, and maintain sidewalks, shared-use paths, and bike facilities to provide greater opportunities for residents to use active transportation safely
    - Enhance Safety for all modes of transportation
- Ensure Efficient Use of Public Funds in Maintaining and Expanding Transportation Infrastructure in Athens by:
    - Provide adequate funding for maintenance of existing and newly constructed transportation infrastructure
- Protect Our Natural Resources by Promoting Practices that Support Healthy Streams and Rivers by:
    - Protect property and stream health through sound stormwater and floodplain management
- Ensure Efficient Use of Public Funds in Maintaining, Expanding, and Improving Stormwater Infrastructure in Athens
    - Re-examine level of service for Stormwater Utility
    - Provide Adequate Funding for Maintenance of Existing and Newly Constructed Stormwater Infrastructure

Objectives

Transportation:

- Provide major roadway maintenance (resurfacing) to at least 5.8% (70 lane-miles) of ACC lane miles to provide a sustainable life cycle program (10 years for arterials, 15 years for collectors, and 20 years for local roadways)
- Rebuild approximately 8% (7) traffic signals annually to provide a reliable and effective signal system
- Upgrade approximately 8% (2,750) of all road signs on an annual basis to ensure proper reflectivity standards of all signs
- Complete plans review for new development within fourteen (14) days of submittal
- Complete 95% of street work requests within thirty (30) days of receiving the request

Stormwater:

- Develop and implement an asset management program for piped stormwater systems
- Maintain stormwater utility bill collection to average at least 92% yearly
- Provide a cost-effective stormwater utility that maximizes public investment
- Complete 95% of stormwater requests within thirty (30) days of receiving the request

Transportation & Public Works

Performance Measures

Performance Measure	Current Goal or Benchmark	FY24	FY25	FY26	FY27
Transportation: Lane-miles receiving major roadway maintenance as % of all lane-miles (resurfacing, full-depth reconstruction, etc.)	> 5.8%	2.5.%	2.2%		
Transportation: Lane-miles in good or excellent condition as % of all lane-miles	>70%	66%	66%		
Transportation: Number of traffic signal rebuilds as % of all ACC traffic signals	>8%	0.3%	1.1%		
Transportation: Average traffic signal age	Data Only	26	25		
Transportation: Centerline miles of roadway striping installed as % of centerline miles	>12%	3.2%	4.6%		
TRANSPORTATION: Number of signs replaced as percentage of all signs	> 8%	4.0%	4.9%		
TRANSPORTATION: Total pedestrian network mileage as percent of overall roadway network	Data Only	34.4%	34.4%		
TRANSPORTATION: Total bicycle network mileage as percent of overall roadway network	>30%	5.0%	5.0%		
TRANSPORTATION: Crashes / 100 million vehicle miles traveled	Decrease FPY	531.4	446.0		
STORMWATER: Stormwater Pipe in Good or Excellent Condition as % of pipe	New for FY25	New for FY25	New for FY25		
STORMWATER: Total number of stormwater pipes in failed condition (condition score above 4)	Data Only	11	16		
STORMWATER: Utility bill collection rate	> 95%	83%	89%		

Transportation & Public Works

Budget Highlights

Transportation and Public Works is funded through two funds: the General Fund and the Stormwater Fund. The General Fund supports Administration, Traffic & Operations, Engineering, and Streets & Drainage. The Stormwater Fund supports Engineering, Streets & Drainage, and Stormwater Management for stormwater projects.

General Fund

The Approved Budget for Transportation and Public Works includes the following changes in the General Fund:

- $100,000 of additional funding for streetlight electricity costs.
- $15,000 of additional funding for traffic signal supplies in support of maintenance and repair.
- $11,800 of additional funding for streetlight electricity costs associated with the impacts of SPLOST projects.
- $30,700 increase for fleet management insurance and preventative maintenance.
- $8,000 increase for 800 MHz radio support.

Stormwater Fund

The Approved Budget for Transportation and Public Works includes the following changes in the Stormwater Fund:

- $83,000 for a Stormwater Operations Coordinator, which will be responsible for coordinating stormwater system cleaning and maintenance.
- $113,800 for 2 Streets & Drainage Replacement Workers to backfill for positions that had been reallocated to higher priorities.
- $40,115 increase for unleaded and diesel fuel.
- $37,500 increase for operations.
- $88,100 increase for fleet management insurance, preventative maintenance, and replacement.
- $5,200 increase for 800 MHz radio support.

Position changes include moving the Right-of-Way position from TPW to Capital Projects. Other salary and benefit changes are due to pay adjustments allocated mid-FY26, personnel turnover, changes in vacancy levels and/or reallocation of benefits applied by Human Resources.

For more information on the Stormwater Fund, see page E-35. For information on individual fees, see the Schedule of Fees and Charges in F-Other Information.

Transportation & Public Works

Appropriation Summary

Appropriations by Type (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Salary & Benefits	$6,475.7	$6,951.3	$7,486.3	$7,347.0	$395.7	5.7%
Operating	$3,771.3	$4,284.7	$4,669.8	$4,589.7	$305.0	7.1%
Total	$10,247.0	$11,236.0	$12,156.1	$11,936.7	$700.7	6.2%

Appropriations by Division (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Administration	$819.3	$878.7	$910.9	$910.8	$32.1	3.7%
Traffic & Operations	$3,209.9	$3,160.0	$3,530.6	$3,390.7	$230.7	7.3%
Engineering	$830.3	$870.2	$836.0	$791.0	($79.2)	-9.1%
Streets & Drainage	$3,064.3	$3,459.4	$3,778.1	$3,776.9	$317.5	9.2%
Storm Water Management	$2,323.2	$2,867.7	$3,100.5	$3,067.3	$199.6	7.0%
Total	$10,247.0	$11,236.0	$12,156.1	$11,936.7	$700.7	6.2%

Appropriations by Fund (All figures in $1,000s)	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
General Fund	$6,192.4	$6,360.5	$6,748.6	$6,594.3	$233.8	3.7%
Stormwater Fund	$4,054.6	$4,875.5	$5,407.5	$5,342.4	$466.9	9.6%
Total	$10,247.0	$11,236.0	$12,156.1	$11,936.7	$700.7	6.2%

Authorized Positions

	FY25	FY26	FY27 Requested	FY27 Approved	Change
Fulltime Authorized Positions	98	98	103	100	2

FY27 Capital Budget and Capital Improvement Plan

The Capital Improvement Plan (CIP) is a multi-year planning instrument used by Athens-Clarke County to identify capital projects and to coordinate the financing of these projects. Capital projects are undertaken to:

a) Maintain infrastructure and public facilities,
b) Promote economic development and enhance the quality of life,
c) Enhance the delivery of services,
d) Preserve community and historical assets and
e) Improve economically depressed areas and / or those areas with low and moderate income households.

For budgeting and accounting, a capital project is defined as an individual asset or project expenditure of at least $30,000 which has an expected useful life of three years or longer. It includes any vehicle requests that may increase the size of the fleet beyond its current authorized level. The Mayor and Commission must approve all capital projects and additions to the fleet.

The first year of the Capital Improvement Plan is the Capital Budget. When adopted by the Mayor and Commission, the Capital Budget formally authorizes the expenditure of funds for FY27 capital projects. Projects outlined in the remaining four years (FY28 – FY31) are for planning purposes only and are not authorized until included in an adopted Capital Budget.

In accordance with the Government's fiscal policies, once approved, the appropriation balance carries forward until the project is completed or funds have been expended.

Capital requests are classified in either of two project categories:

a) Capital for Current Services (CS) and
b) Capital for Additional or Improved Services (A&I).

CS projects are designed to maintain the current capital base or the existing service level. A&I projects are intended to improve service levels or add to the capital base.

Expenditures (uses) proposed for the FY27 Capital Budget total $67.6 million (page D-2). General Capital Fund projects (page D-3) total $7.0 million. The remaining capital projects in the Enterprise, Internal Service and Special Revenue Funds total $60.6 million.

The FY27 Capital Budget and the Five-Year Capital Improvement Plan are summarized on pages D-3 to D-6. Detailed data sheets for individual projects begin on page D-7.

Major Projects Capital Summary

Capital Projects for Current Services

General Capital Projects Fund		
CS	Facilities Life Cycle Program	3,805,000
SHE	Sheriff Facilities Life Cycle Program	565,000
CS	800MHz Subscriber Radio Lifecycle	500,000
IT	Information Technology Equipment Replacement Program	500,000
	Other General Capital Projects Fund Projects	684,000
	Subtotal	6,054,000
Airport Enterprise Fund		
AIR	Airport Facilities and Equipment Life Cycle Program	80,000
Economic Development Fund		
ECON	Economic Development Capital Fund	500,000
Fleet Management Fund		
CS	Fleet Management Shop Equipment Lifecycle Replacement	40,000
CS	Upgrade Fuel Sites	20,000
	Subtotal	60,000
Fleet Replacement Fund		
CS	Fleet Replacement Program	5,011,300
Hotel/Motel Fund		
CS	Community Events Program	40,000
	Other Hotel/Motel Fund Projects	15,000
	Subtotal	55,000
Internal Service Fund		
CS	Mobile Communication Van	85,000
CS	Telephone System Life Cycle Replacement	40,000
	Subtotal	125,000
Landfill Enterprise Fund		
SW	Landfill: Replace Bulldozer	175,000
SW	Compost: Rubber Tire Loaders Replacement	125,000
SW	RMPF: Belt Replacement for RMPF	100,000
SW	Compost: Replace pad pavement	100,000
	Other Landfill Enterprise Fund Projects	160,000
	Subtotal	660,000
Solid Waste Enterprise Fund		
SW	Replace Automated Refuse/Recycling Trucks	420,000
SW	Replace Commercial Dumpster Collection Front-End Loader	244,900
	Other Landfill Enterprise Fund Projects	255,000
	Subtotal	919,900
Stormwater Management Enterprise Fund		
TPW	Stormwater Improvement Program	750,000
TPW	Maintenance of Non-HOA owned Single Family Residential Detention Basins	100,000
TPW	Streets & Drainage Operations Coordinator Truck	75,000
	Subtotal	925,000
Water & Sewer Enterprise Fund		
PUD	Replace and Upgrade Facilities and Equipment	7,630,000
PUD	Relocate Water & Sewer Lines for DOT Projects	200,000
PUD	Watershed Protection Long-Term Monitoring	100,000
	Subtotal	7,930,000
Current Services - All Funds		**22,320,200**

Capital Projects for Additions & Improvements

General Capital Projects Fund		
CS	Parking Deck Lifecycle Replacement	546,000
CS	Renovation and Space Allocation	250,000
COR	Corrections Security Cameras and Access Control	150,000
	Subtotal	946,000
Fleet Management Fund		
CS	Fleet Service Truck	90,000
Internal Service Fund		
CS	Replace Internal Support Equipment	40,000
Water & Sewer Enterprise Fund		
PU	Rehabilitate and Replace Sewers	20,000,000
PU	Improve Water Supply Reliability	10,000,000
PU	Renovate/Expand W&S/Meter Management Construction Facility	10,000,000
PU	Rehabilitate and Replace Water Lines	2,000,000
	Other W&S Ent Fund Projects	2,250,000
	Subtotal	44,250,000
Additions & Improvements - All Funds		**45,326,000**

Total FY27 Approved Capital Budget **67,646,200**

Capital Summary by Fund

General Capital Projects Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Central Services								
Facilities Life Cycle Program	D-8	701,000	2,500,000	3,805,000	3,746,500	3,772,375	3,786,125	3,786,125
800 MHZ Radio Infrastructure Replacement	D-9	666,400	-	100,000	-	-	-	-
800MHz Subscriber Radio Lifecycle	D-13	912,500	-	500,000	-	-	-	-
Tree Hazard Reduction	D-18	42,000	-	30,000	-	-	-	-
Landscape Equipment Lifecycle	D-20	1,700	-	132,500	-	-	-	-
Central Services Total		2,323,600	2,500,000	4,567,500	3,746,500	3,772,375	3,786,125	3,786,125
Communications								
Website & E-Government Enhancements	D-25	191,100	-	30,000	-	-	-	-
Communications Total		191,100	-	30,000	-	-	-	-
Fire								
Fire Equipment Life Cycle Program	D-28	-	-	70,000	-	-	-	-
Fire Total		-	-	70,000	-	-	-	-
Information Technology								
Information Technology Equipment Replacement Program	D-29	56,800	400,000	500,000	600,000	602,000	606,000	606,000
Information Technology Total		56,800	400,000	500,000	600,000	602,000	606,000	606,000
Leisure Services								
Leisure Services Facilities Life Cycle Program	D-30	3,624,500	-	50,000	1,125,000	1,128,000	1,136,000	1,136,000
Public Art Program	D-31	115,600	30,000	30,000	30,000	30,000	30,000	30,000
Leisure Services Total		3,740,100	30,000	80,000	1,155,000	1,158,000	1,166,000	1,166,000
Planning								
Comprehensive Plan Five/Ten Year Update	D-32	50,205	50,000	-	76,000	50,000	-	-
Planning Total		50,205	50,000	-	76,000	50,000	-	-
Police								
Mobile Computing Lifecycle Program	D-33	98,900	-	100,000	-	-	-	-
Replace Investigations Vehicles	D-34	5,800	35,000	70,000	53,000	53,000	53,000	53,000
Public Safety Network Server Lifecycle	D-35	38,600	-	71,500	-	-	-	-
Police Total		143,300	35,000	241,500	53,000	53,000	53,000	53,000
Sheriff								
Sheriff Facilities Life Cycle Program	D-55	-	-	565,000	-	-	-	-
Sheriff Total		-	-	565,000	-	-	-	-
Transportation & Public Works								
Pavement Maintenance Program	D-75	2,578,500	-	-	2,998,000	3,006,000	3,026,875	3,026,875
Signal Replacement	D-77	1,260,900	-	-	1,349,000	1,353,000	1,362,000	1,362,000
Transportation & Public Works Total		3,839,400	-	-	4,347,000	4,359,000	4,388,875	4,388,875
Current Services Total		**10,344,505**	**3,015,000**	**6,054,000**	**9,977,500**	**9,994,375**	**10,000,000**	**10,000,000**
Additions and Improvements								
Central Services								
Renovation and Space Allocation	D-12	644,900	-	250,000	-	-	-	-
Parking Deck Lifecycle Replacement	D-23	170,000	-	546,000	-	-	-	-
Central Services Total		814,900	-	796,000	-	-	-	-
Corrections								
Corrections Security Cameras and Access Control Update	D-26	-	-	150,000	-	-	-	-
Corrections Total		-	-	150,000	-	-	-	-
Sheriff								
Purchase and Lifecycle Support of a Virtual Reality (VR) Training System	D-56	45,000	22,500	-	22,500	5,625	-	-
Sheriff Total		45,000	22,500	-	22,500	5,625	-	-
Additions and Improvements Total		**859,900**	**22,500**	**946,000**	**22,500**	**5,625**	**-**	**-**
General Capital Projects Fund Total		**11,204,405**	**3,037,500**	**7,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**

Capital Summary by Fund

Airport Enterprise Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Airport								
Airport Facilities and Equipment Life Cycle Program	D-7	-	-	80,000	80,000	80,000	80,000	80,000
Airport Total		-	-	*80,000*	*80,000*	*80,000*	*80,000*	*80,000*
Current Services Total		**-**	**-**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**
Airport Enterprise Fund Total		**-**	**-**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**

Economic Development Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Economic Development								
Economic Development Capital Fund	D-27	2,058,800	-	500,000	500,000	500,000	500,000	
Economic Development Total		*2,058,800*	-	*500,000*	*500,000*	*500,000*	*500,000*	-
Current Services Total		**2,058,800**	**-**	**500,000**	**500,000**	**500,000**	**500,000**	**-**
Economic Development Fund Total		**2,058,800**	**-**	**500,000**	**500,000**	**500,000**	**500,000**	**-**

Fleet Management Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Central Services								
Fleet Management Shop Equipment Lifecycle Replacement	D-16	45,600	40,000	40,000	40,000	45,000	45,000	45,000
Upgrade Fuel Sites	D-22	17,000	20,000	20,000	20,000	30,000	30,000	30,000
Central Services Total		**62,600**	**60,000**	**60,000**	**60,000**	**75,000**	**75,000**	**75,000**
Current Services Total		**62,600**	**60,000**	**60,000**	**60,000**	**75,000**	**75,000**	**75,000**
Additions and Improvements								
Central Services								
Fleet Service Truck	D-14	-	-	90,000	-	-	-	-
Central Services Total		**-**	**-**	**90,000**	**-**	**-**	**-**	**-**
Additions and Improvements Total		**-**	**-**	**90,000**	**-**	**-**	**-**	**-**
Internal Support Fund Total		**62,600**	**60,000**	**150,000**	**60,000**	**75,000**	**75,000**	**75,000**

Fleet Replacement Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Central Services								
Fleet Replacement Program	D-10	-	4,865,400	5,011,300	5,161,650	5,316,499	5,476,000	5,476,000
Central Services Total		-	*4,865,400*	*5,011,300*	*5,161,650*	*5,316,499*	*5,476,000*	*5,476,000*
Current Services Total		**-**	**4,865,400**	**5,011,300**	**5,161,650**	**5,316,499**	**5,476,000**	**5,476,000**
Fleet Replacement Fund Total		**-**	**4,865,400**	**5,011,300**	**5,161,650**	**5,316,499**	**5,476,000**	**5,476,000**

Capital Summary by Fund

Hotel/Motel Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Central Services								
Landscape and Community Tree Program	D-17	11,500	15,000	15,000	20,000	20,000	20,000	20,000
Downtown Enhancement Project	D-21	120,000	60,000	-	60,000	60,000	60,000	60,000
Community Events Program	D-24	52,700	40,000	40,000	50,000	50,000	50,000	50,000
Central Services Total		*184,200*	*115,000*	*55,000*	*130,000*	*130,000*	*130,000*	*130,000*
Current Services Total		**184,200**	**115,000**	**55,000**	**130,000**	**130,000**	**130,000**	**130,000**
Hotel/Motel Fund Total		**184,200**	**115,000**	**55,000**	**130,000**	**130,000**	**130,000**	**130,000**

Internal Service Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Central Services								
800 MHZ Radio Infrastructure Replacement	D-9	-	-	-	50,000	75,000	75,000	75,000
Telephone System Life Cycle Replacement	D-11	233,100	55,000	40,000	55,000	55,000	55,000	55,000
Mobile Communication Van	D-15	101,000	25,000	85,000	35,000	50,000	50,000	50,000
Central Services Total		*334,100*	*80,000*	*125,000*	*140,000*	*180,000*	*180,000*	*180,000*
Current Services Total		**334,100**	**80,000**	**125,000**	**140,000**	**180,000**	**180,000**	**180,000**
Additions and Improvements								
Central Services								
Replace Internal Support Equipment	D-19	2,200	15,000	40,000	40,000	40,000	40,000	40,000
Central Services Total		*2,200*	*15,000*	*40,000*	*40,000*	*40,000*	*40,000*	*40,000*
Additions and Improvements Total		**2,200**	**15,000**	**40,000**	**40,000**	**40,000**	**40,000**	**40,000**
Internal Support Fund Total		**336,300**	**95,000**	**165,000**	**180,000**	**220,000**	**220,000**	**220,000**

Landfill Enterprise Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Solid Waste								
Landfill: Replace Bulldozer	D-61	371,000	-	175,000	175,000	100,000	100,000	100,000
RMPF: Belt Replacement for RMPF	D-62	114,900	100,000	100,000	-	-	-	-
Landfill: Replace Dump Truck (25 yard articulating)	D-63	132,185	-	30,000	80,000	80,000	80,000	80,000
Landfill: Replace Trash Compactor	D-64	137,500	-	-	-	-	250,000	250,000
Compost: Replace pad pavement	D-65	-	-	100,000	100,000	100,000	100,000	150,000
Landfill: Material Recycling Facility Equipment and Improvements	D-66	90,000	60,000	40,000	12,000	12,000	12,000	12,000
Landfill Heavy Equipment/Truck: Replace Roll-Off Container Trucks	D-67	373,100	90,000	90,000	50,000	50,000	50,000	50,000
Landfill: Replace Road Tractor	D-68	334,000	-	-	-	-	-	-
Landfill: Replace Track Excavator	D-70	300,000	-	-	-	-	100,000	100,000
Compost: Skid Steer Replacement	D-71	-	-	-	-	40,000	40,000	-
Compost: Rubber Tire Loaders Replacement	D-72	125,000	-	125,000	125,000	-	-	-
Compost: Trommel Screen Replacement	D-73	-	-	-	-	17,000	17,000	17,000
Solid Waste Total		1,977,685	250,000	660,000	542,000	399,000	749,000	759,000
Current Services Total		1,977,685	250,000	660,000	542,000	399,000	749,000	759,000
Landfill Enterprise Fund		**1,977,685**	**250,000**	**660,000**	**542,000**	**399,000**	**749,000**	**759,000**

Capital Summary by Fund

Solid Waste Enterprise Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Solid Waste								
Automated Refuse/Recycling Trucks	D-57	1,117,600	420,000	420,000	420,000	260,000	155,000	155,000
Replace Mini-Packers	D-58	354,300	196,000	196,000	100,000	100,000	100,000	100,000
Replace Commercial Dumpster Collection Front-End Loader	D-59	218,500	248,500	244,900	126,100	40,000	40,000	-
Dumpsters, Roll-carts and Roll-offs	D-60	-	50,000	30,000	-	-	-	-
Collections: Replace Compost Collection Truck	D-69	-	-	29,000	29,000	29,000	29,000	29,000
Solid Waste Total		*1,690,400*	*914,500*	*919,900*	*675,100*	*429,000*	*324,000*	*284,000*
Current Services Total		**1,690,400**	**914,500**	**919,900**	**675,100**	**429,000**	**324,000**	**284,000**
Solid Waste Enterprise Fund		**1,690,400**	**914,500**	**919,900**	**675,100**	**429,000**	**324,000**	**284,000**

Stormwater Enterprise Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Transportation & Public Works								
Streets & Drainage Operations Coordinator Truck	D-74	-	-	75,000	-	-	-	-
Stormwater Improvement Program	D-76	1,244,800	1,236,000	750,000	750,000	750,000	750,000	750,000
Residential Detention Basin Maintenance	D-78	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transportation & Public Works Total		1,344,800	1,336,000	925,000	850,000	850,000	850,000	850,000
Current Services Total		**1,344,800**	**1,336,000**	**925,000**	**850,000**	**850,000**	**850,000**	**850,000**
Stormwater Enterprise Fund Total		**1,344,800**	**1,336,000**	**925,000**	**850,000**	**850,000**	**850,000**	**850,000**

Water and Sewer Enterprise Fund

Title	Pg. #	FY25 Year End Balance	FY26 Budget	FY27 Approved	FY28 Proposed	FY29 Proposed	FY30 Proposed	FY31 Proposed
Current Services								
Public Utilities								
Watershed Protection Long-Term Monitoring	D-36	242,500	100,000	100,000	100,000	100,000	100,000	100,000
Replace and Upgrade Facilities and Equip.	D-40	9,196,800	4,513,900	7,630,000	8,505,000	9,486,300	10,587,200	11,823,000
Relocate W&S Lines for DOT Projects	D-42	1,327,300	500,000	200,000	200,000	200,000	200,000	200,000
Public Utilities Total		*10,766,600*	*5,113,900*	*7,930,000*	*8,805,000*	*9,786,300*	*10,887,200*	*12,123,000*
Current Services Total		**10,766,600**	**5,113,900**	**7,930,000**	**8,805,000**	**9,786,300**	**10,887,200**	**12,123,000**
Additions and Improvements								
Public Utilities								
Replace Water Meters	D-37	5,100,300	-	-	-	-	-	-
Rehabilitate and Replace Sewers	D-38	44,697,000	23,900,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Extend Wastewater Collection System	D-39	3,093,700	100,000	100,000	100,000	100,000	100,000	100,000
Rehabilitate and Replace Water Lines	D-41	7,821,300	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Manage and Reuse Residual Solids	D-43	2,882,200	345,000	300,000	5,000,000	5,000,000	5,000,000	5,000,000
Improve Water Supply Reliability	D-44	8,273,500	-	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
W&S Contribution to Econ. Dev.	D-45	618,000	100,000	100,000	100,000	100,000	100,000	100,000
Investigate & Install Alt. Energy Generation	D-46	741,700	500,000	500,000	-	-	-	-
WRF Phosphorus Improvement	D-47	11,175,700	-	-	-	-	-	-
Water & Sewer Additions and Improv.	D-48	758,500	200,000	200,000	200,000	200,000	300,000	300,000
Downtown Infrastructure Improvements	D-49	1,281,700	250,000	-	-	-	-	-
Water Transmission Grid Improvements	D-50	3,085,200	-	-	-	-	-	-
Renovate/Expand W&S/Meter Mgt. Construction Facility	D-51	18,800	3,000,000	10,000,000	6,000,000	6,000,000	1,000,000	1,000,000
Utility Billing System	D-52	1,080,100	200,000	800,000	-	-	-	-
Plant Maintenance Vehicle	D-53	-	80,000	-	-	-	-	-
Targeted Infiltrations & Inflow	D-54	452,800	100,000	250,000	-	-	-	-
Additions and Improvements Total		**91,080,500**	**28,775,000**	**44,250,000**	**43,400,000**	**43,400,000**	**38,500,000**	**38,500,000**
Water and Sewer Fund Total		**101,847,100**	**33,888,900**	**52,180,000**	**52,205,000**	**53,186,300**	**49,387,200**	**50,623,000**

Capital Detail by Department

Airport

Airport Facilities and Equipment Life Cycle Program

Project Type: Current Services **Category**: Equipment
Project Timeline: Ongoing **Project ID:** c732701

Description

Maintain airport facilities and repair and/or replace equipment.

Justification

Provide funding to maintain airport facilities such as painting hangars and repairing roofs and hanger doors. This request also includes a request to replace and upgrade the antiquated hanger lighting and to fix draining issues in some of our hangers. There is also a need to make some repairs to AHN's Firehouse including upgrading or replacing the garage doors and repairing the floor.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Airport Enterprise Fund	-	-	80,000	80,000	80,000	80,000	80,000
TOTAL SOURCES	**-**	**-**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	-	-	80,000	80,000	80,000	80,000	80,000
TOTAL USES	**-**	**-**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**

Capital Detail by Department

Central Services

Facilities Life Cycle Program

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c582601

Description

This program establishes a structured and proactive asset management strategy for ACCGov facilities. It focuses on replacing major building systems such as roofs, HVAC, plumbing, electrical, windows, and structural components before they reach critical failure. The program prioritizes systematic planning and predictive maintenance over reactive emergency repairs. Work includes scheduled assessments, prioritization models, and multi-year funding strategies designed to manage capital assets responsibly. The initiative aims to extend useful life, reduce unplanned downtime, and improve facility performance. By aligning replacement schedules with lifecycle data, the program reduces disruption to operations, enhances safety, and maintains reliable access to public services. It supports long-term stewardship of county-owned buildings while managing financial exposure and minimizing unexpected capital shocks.

This program includes all current services capital repair, maintenance, renewal and replacement for facilities.

Justification

Aging building systems expose ACCGov to unsafe conditions, costly emergency repairs, and service disruptions. Reactive maintenance increases risk, reduces asset longevity, and strains operating budgets. A lifecycle-based program provides a defensible and transparent framework for planning replacements and allocating funding. Investments minimize failures, reduce overtime labor, and ensure compliance with safety standards. The program supports organizational resilience by preventing system breakdowns that could impact public programs, staff safety, and revenue-generating operations. Without intervention, deferred maintenance will accumulate and create large unfunded liabilities. Systematic lifecycle planning aligns infrastructure investment with fiscal responsibility, risk reduction, and predictable budgeting. The program promotes facility reliability, environmental performance, and long-term cost control.

Operating Impact

We will have to use operating funds to maintain and repair the existing infrastructure. While this will keep things functioning for now, it strains our limited resources and reduces our ability to provide essential services.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	701,000	2,500,000	3,805,000	3,746,500	3,772,375	3,786,125	3,786,125
TOTAL SOURCES	**701,000**	**2,500,000**	**3,805,000**	**3,746,500**	**3,772,375**	**3,786,125**	**3,786,125**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	701,000	2,500,000	3,805,000	3,746,500	3,772,375	3,786,125	3,786,125
TOTAL USES	**701,000**	**2,500,000**	**3,805,000**	**3,746,500**	**3,772,375**	**3,786,125**	**3,786,125**

Capital Detail by Department

Central Services

800 MHZ Radio Infrastructure Replacement

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c582701

Description

The project establishes a sustainable life cycle replacement program for Athens-Clarke County's 800 MHz radio infrastructure and towers, which are vital to public safety communications. With a 20-year life cycle adopted for planning, the county's three towers—built in 1998–1999—are nearing the end of their expected lifespan, increasing risks of performance decline, weather vulnerability, and costly emergency repairs. The program sets aside funds to proactively replace towers and related equipment, using lease revenues from tower agreements to support long-term costs without burdening future budgets. This approach ensures reliable communications, supports emergency response operations, and protects community safety through disciplined financial planning and infrastructure reinvestment.

Justification

Radio systems have an estimated 20-year life expectancy. This project, begun in FY17, establishes an accumulating fund to replace 800 MHz radio towers and infrastructure on that cycle, supporting long-term system sustainability and public safety communications. Replacement costs are estimated at $22 million across multiple tower sites. Building this fund ensures financial readiness and reduces taxpayer impact. The initiative supports service delivery by ensuring reliable communication for first responders and aligns with Strategic Plan goals for infrastructure funding and organizational improvement. FY26 outcomes include continued fund accumulation, infrastructure evaluations, and preparation for replacements. Carryforward balances may be reallocated to support the program, promoting fiscal responsibility and efficient resource use.

Operating Impact

Aging radio infrastructure increases annual operating costs, reduces budget predictability, and exposes the government to significant future fiscal risk. Modernization is a capital expense, but it stabilizes operating budgets, creates opportunities for avoided cost, preserves operational revenue, and positions the county for future grant funding. Failing to modernize shifts cost burden from strategic capital dollars to volatile operating dollars, which is fiscally inefficient over time.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	666,400	-	100,000	-	-	-	-
Internal Support Fund	-	-	-	50,000	75,000	75,000	75,000
TOTAL SOURCES	**666,400**	**-**	**100,000**	**50,000**	**75,000**	**75,000**	**75,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	666,400	-	100,000	50,000	75,000	75,000	75,000
TOTAL USES	**666,400**	**-**	**100,000**	**50,000**	**75,000**	**75,000**	**75,000**

Capital Detail by Department

Central Services

Fleet Replacement Program

Project Type: Current Services **Category**: Vehicles
Project Timeline: Ongoing **Project ID:** N/A

Description

The Internal Service Fund Fleet Replacement Program uses department contributions to provide stable funding for replacing vehicles and equipment at the end of their useful life. Managing a fleet of 785 assets, the program helps maintain efficiency and reduce downtime. Replacements are reviewed and approved annually by the Manager to ensure strategic allocation of resources. Through consistent funding and oversight, ACCGov maintains safe, reliable, and modern vehicles and equipment, supporting effective service delivery, long-term operational sustainability, and fiscal responsibility.

Justification

Replacing vehicles and equipment on a planned schedule is critical to reducing repair costs, preventing downtime, and supporting operational efficiency. Years of underfunding have created a $7.4 million backlog involving 128 vehicles, many tied to Public Safety. Supplemental SPLOST 2020 funding may help, but meeting needs will extend into FY32. Sustained funding is necessary to eliminate the backlog and maintain a reliable fleet. The project supports service delivery by ensuring dependable equipment, aligns with Strategic Plan Goal Area 6 by promoting sustainability and energy-efficient replacements, and reflects departmental priorities for lifecycle management. FY27 will focus on replacing end-of-life vehicles, and this standalone fund does not rely on carryforward balances, though SPLOST support has been considered to offset shortfalls.

Operating Impact

The Fleet Replacement Program has a direct and stabilizing impact on annual operating expenses by reducing unplanned repair costs, emergency maintenance, and downtime associated with aging vehicles and equipment. As vehicles exceed their useful life, maintenance costs increase disproportionately, placing added pressure on departmental operating budgets. By funding replacements on a planned schedule, FY27 investments help shift spending from reactive repairs to predictable capital outlays, resulting in more stable and manageable operating expenses over time. From a revenue and cost-recovery perspective, a reliable fleet supports uninterrupted service delivery across departments, particularly Public Safety and other fee-supported operations. Consistent fleet availability helps departments meet performance expectations, avoid service delays, and maintain cost recovery models tied to user charges or internal service fund rates. While the program does not directly generate new revenue, it protects existing revenue streams, improves cost efficiency, and reduces long-term operating cost escalation, supporting overall fiscal sustainability.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Fleet Replacement Fund	-	4,865,400	5,011,300	5,161,650	5,316,499	5,476,000	5,476,000
TOTAL SOURCES	**-**	**4,865,400**	**5,011,300**	**5,161,650**	**5,316,499**	**5,476,000**	**5,476,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	-	4,865,400	5,011,300	5,161,650	5,316,499	5,476,000	5,476,000
TOTAL USES	**-**	**4,865,400**	**5,011,300**	**5,161,650**	**5,316,499**	**5,476,000**	**5,476,000**

Capital Detail by Department

Central Services

Telephone System Life Cycle Replacement

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c582604

Description

This project establishes a proactive maintenance and modernization program for ACCGov's Voice Over IP (VOIP) telephone system to ensure consistent, high-quality service. It includes routine health checks, timely software and firmware updates, and network configuration to maintain optimal performance. Continuous monitoring will identify and resolve issues before they disrupt operations, improving reliability and reducing downtime. The project also enhances user experience by providing responsive technical support and targeted training, enabling staff to fully utilize advanced VOIP features such as call routing, conferencing, and voicemail. This approach strengthens organizational efficiency and supports dependable communications across all departments.

Justification

Telephone communication is essential to ACCGov operations, and the five-year-old VOIP network requires proactive upgrades to remain reliable, scalable, and aligned with future technology needs. Investing in system modernization supports operational excellence and uninterrupted service delivery. The request supports the Service Delivery Plan by ensuring dependable internal and external communication, reducing downtime, and improving performance. It aligns with Strategic Plan goals for operational efficiency, innovation, and infrastructure improvement, and is reflected in departmental priorities for operational effectiveness. FY27 outcomes include hardware and software upgrades, enhanced monitoring, staff training, increased capacity, and sustained reliability.

Operating Impact

The project is expected to have a moderate short-term cost increase due to required upgrades, followed by long-term savings from reduced maintenance, fewer service disruptions, and more efficient management. Internal revenue impacts are likely neutral to slightly positive, supported by predictable, stable service delivery and modernized infrastructure.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	165,700	-	-	-	-	-	-
Internal Support Fund	233,100	55,000	40,000	55,000	55,000	55,000	55,000
TOTAL SOURCES	**398,800**	**55,000**	**40,000**	**55,000**	**55,000**	**55,000**	**55,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	398,800	55,000	40,000	55,000	55,000	55,000	55,000
TOTAL USES	**398,800**	**55,000**	**40,000**	**55,000**	**55,000**	**55,000**	**55,000**

Capital Detail by Department

Central Services

Renovation and Space Allocation

Project Type: Additions & Improvements **Category**: Facilities
Project Timeline: Ongoing **Project ID:** c582702

Description

Space Allocation Program is a capital initiative that funds the renovation, acquisition, construction, and reconfiguration of ACCGov facilities to meet evolving operational needs. As service demands and staffing levels grow, and technology and regulatory changes reshape workflows, the program ensures facilities remain efficient, functional, and supportive of high-quality service delivery. Key goals include improving coordination through space consolidation, enhancing customer experience, and reducing reliance on leased properties. By providing a continuous funding stream, the program enables long-term planning and phased implementation of facility improvements, supporting strategic decision-making and organizational effectiveness.

Justification

Major space studies in 2010, 2018, and 2025 identified significant gaps in departmental space, efficiency, and long-term planning, and FY21 funding addressed only part of the need. Growing staffing, expanded services, and accessibility requirements have pushed many departments beyond capacity. The ongoing 2024–2025 Space Allocation Study will reassess utilization, identify adjacencies, and recommend renovations or relocations. Maintaining FY27 funding enables ACCGov to implement recommendations quickly, reduce reliance on leased space, improve efficiency, and enhance customer-facing environments. The program supports service delivery by enabling departments to meet rising demand, aligns with Strategic Plan goals for resilient, well-funded infrastructure and high-performing government, and may use carryforward balances to optimize resources. It prepares ACCGov for future growth, collaboration, and long-term sustainability.

Operating Impact

Renovations help ACCGov avoid leasing new spaces. The average renovation cost of $150/ft avoids an average rental rate of $20/ft/year.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	644,900	-	250,000	-	-	-	-
TOTAL SOURCES	**644,900**	**-**	**250,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	644,900	-	250,000	-	-	-	-
TOTAL USES	**644,900**	**-**	**250,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Central Services

800MHz Subscriber Radio Lifecycle

Project Type: Current Services **Category**: Equipment
Project Timeline: Ongoing **Project ID:** c582703

Description

The project funds the life cycle replacement of 800 MHz portable and mobile radios originally purchased with SPLOST 2015 funds. More than 1,100 radios were acquired to support critical communication across county departments. Two key models are reaching end-of-life, requiring proactive replacement: the APX6000 AN model (620 units), which lost manufacturer support in 2023, and the APX1000 model (271 units), which will reach end-of-life in 2026. The project allocates funding to replace these units, maintain uninterrupted communication capabilities, and continue the replacement approach established under SPLOST 2011. It also provides for replacements of radios that are damaged or lost during use.

Justification

Aging subscriber radios are increasingly unreliable and costly to repair, and manufacturer support for key models ends in 2023 and 2026, making parts harder to obtain and risking premature replacement. This funding initiative proactively replaces radios that fail due to age or cost, reducing service disruptions and unexpected budget impacts. It supports service delivery by maintaining reliable communications for tornado sirens, Greenway Call Boxes, Fire Station Alerting, and search and rescue operations. The request aligns with Strategic Plan goals for infrastructure maintenance, safety, and equitable access. FY26 outcomes include replacing failing units, addressing the APX1000 end-of-life, and sustaining critical systems. Carryforward balances may be evaluated to minimize budget impacts and support fiscal responsibility.

Operating Impact

The 800 MHz Subscriber Lifecycle Replacement Program is a long-term capital strategy that protects ACCGov from operational disruption, fiscal shocks, and public safety risks associated with aging, unsupported radio equipment. It is proactively funded, critical for continuity of service, and essential for maintaining reliable emergency communications across the community.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	912,500	-	500,000	-	-	-	-
TOTAL SOURCES	**912,500**	**-**	**500,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Other	912,500	-	500,000	-	-	-	-
TOTAL USES	**912,500**	**-**	**500,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Central Services

Fleet Service Truck

Project Type: Additions & Improvements **Category**: Vehicles
Project Timeline: FY27 to FY29 **Project ID:** c582704

Description

The FY27 Fleet Service Truck is a specialized mobile maintenance vehicle designed to support on-site repair and preventive maintenance of ACCGov vehicles and equipment. Equipped with diagnostic tools, storage, and service components, the truck will allow Fleet Management staff to perform routine maintenance, minor repairs, and troubleshooting directly in the field. This capability reduces the need to transport vehicles back to the Fleet facility, improves response times, and increases overall fleet availability—particularly for departments with high operational demands such as Public Safety, Facilities, Landscape Management, and Public Utilities

Justification

The Fleet Service Truck is a cost-effective investment that improves operational efficiency, reduces vehicle downtime, and lowers long-term maintenance costs. By enabling in-field repairs, Fleet Management can minimize service interruptions, decrease reliance on outsourced repairs, and extend the useful life of fleet assets. This project supports consistent service delivery across ACCGov departments, protects critical operations, and strengthens the County's ability to maintain a reliable, responsive, and fiscally responsible fleet management program

Operating Impact

The project reduces long-term operating expenses by minimizing vehicle downtime, reducing outsourcing costs, and improving maintenance efficiency. Mobile servicing lowers labor inefficiencies and prevents small issues from escalating into costly repairs.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Fleet Management Fund	-	-	90,000	-	-	-	-
TOTAL SOURCES	**-**	**-**	**90,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	-	-	90,000	-	-	-	-
TOTAL USES	**-**	**-**	**90,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Central Services

Mobile Communication Van

Project Type: Current Services **Category**: Vehicles
Project Timeline: Ongoing **Project ID:** c582606

Description

This project equips the Mobile Communications Vehicle with modern technology to support reliable emergency communications. Upgrades include a patching device for network integration, a repeater to extend coverage, a computer rack, mobile-mounted radios, computers, a mast system for improved signal strength, a generator for independent power, emergency lighting, cameras for situational awareness, and rear compartment air conditioning to protect equipment. These enhancements ensure mission-ready capabilities, improve multi-agency coordination, and strengthen ACCGov's ability to respond effectively during emergencies, supporting public safety across the region.

Justification

The Mobile Communications Vehicle (MCV) is crucial to ACCGov's emergency response, providing mobile command and communication capabilities for incidents, searches, major events, and large-scale emergencies. This project replaces the aging MCV, including vehicle procurement and installation of advanced communication systems, at an estimated cost of $375,000. The University of Georgia will offset about 30% of costs through radio user fees. The initiative supports service delivery by ensuring reliable, interoperable communication and connects to Strategic Plan goals related to public safety, infrastructure resilience, and equitable access. FY27 outcomes focus on funding and deploying the upgraded vehicle and maintaining agency interoperability. Carryforward balances may be evaluated, supplemented by UGA cost-sharing to maximize fiscal efficiency

Operating Impact

Overall, the MCV replacement represents a low operating-cost, high-value investment that improves fiscal predictability while strengthening critical public safety infrastructure.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Internal Support Fund	101,000	25,000	85,000	35,000	50,000	50,000	50,000
TOTAL SOURCES	**101,000**	**25,000**	**85,000**	**35,000**	**50,000**	**50,000**	**50,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	101,000	25,000	85,000	35,000	50,000	50,000	50,000
TOTAL USES	**101,000**	**25,000**	**85,000**	**35,000**	**50,000**	**50,000**	**50,000**

Capital Detail by Department

Central Services

Fleet Management Shop Equipment Lifecycle Replacement

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c582602

Description

This project establishes lifecycle replacement funding for worn or obsolete equipment at Fleet Management's maintenance facility, ensuring safe and efficient operations in the Vehicle Servicing & Repair and Vehicle Replacement shop areas. These areas support the maintenance, repair, and outfitting of all ACCGov vehicles and equipment serving every department. A key investment is the acquisition of a large truck lift, critical for maintaining larger fleet vehicles. The fund will also support updated equipment needed to keep pace with advancements in vehicle technology, including the growing integration of more sustainable systems. By investing in modern, reliable tools, this project strengthens Fleet Management's ability to deliver timely, cost-effective service, maintain fleet readiness, and support ACCGov's operational efficiency and sustainability goals.

Justification

This project funds the replacement of worn and outdated shop equipment to ensure Fleet Management can maintain ACCGov vehicles reliably and cost-effectively. Without upgrades, more repairs would need to be outsourced, increasing costs and causing service delays. A recent audit identified the need for modern equipment suited to current fleet demands. Investing in these improvements enables in-house repairs, enhances efficiency, reduces reliance on external vendors, and minimizes operational disruptions. This supports high-quality service delivery and strengthens long-term fiscal and operational sustainability.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Fleet Management Fund	45,600	40,000	40,000	40,000	45,000	45,000	45,000
TOTAL SOURCES	**45,600**	**40,000**	**40,000**	**40,000**	**45,000**	**45,000**	**45,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	45,600	40,000	40,000	40,000	45,000	45,000	45,000
TOTAL USES	**45,600**	**40,000**	**40,000**	**40,000**	**45,000**	**45,000**	**45,000**

Capital Detail by Department

Central Services

Landscape and Community Tree Program

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c582609

Description

This project preserves, restores, and enhances ACCGov landscape assets to ensure public spaces remain functional, attractive, and environmentally resilient. It supports sustainability, beautification, accessibility, and equitable service delivery across all properties. A key objective is restoring unserviceable landscape features—such as trees, shrubs, turf, planting beds, and hardscape elements—that have reached the end of their lifespan, ensuring safety, functionality, and visual quality. By addressing immediate deficiencies and planning for long-term stewardship, the project promotes healthy ecosystems, improves user experience, and maintains community standards for public spaces.

Justification

The FY27 Landscape Life Cycle Program provides proactive, phased investment to replace and rehabilitate aging, overused landscapes across ACCGov. It stabilizes annual costs, protects adjacent infrastructure, enhances public spaces, and extends asset life through sustainable plantings, soil improvements, and irrigation upgrades. FY27 will prioritize high-visibility areas that support recreation, tourism, and downtown activation, funded in part by Hotel/Motel tax revenues. Planned outcomes include replacing declining vegetation, repairing storm and usage damage, enhancing aesthetics in key destinations, and improving ecological resilience. The project supports service delivery by improving safety, walkability, and cost efficiency; aligns with Strategic Plan goals for resilient infrastructure, corridor beautification, habitat creation, and placemaking; and reflects departmental priorities. Carryforward balances and supplemental funding will be evaluated to maximize impact.

Operating Impact

Moderate increase in operating costs.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	22,400	-	-	20,000	20,000	20,000	20,000
Hotel/Motel Fund	11,500	15,000	15,000	20,000	20,000	20,000	20,000
TOTAL SOURCES	**33,900**	**15,000**	**15,000**	**40,000**	**40,000**	**40,000**	**40,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	33,900	15,000	15,000	40,000	40,000	40,000	40,000
TOTAL USES	**33,900**	**15,000**	**15,000**	**40,000**	**40,000**	**40,000**	**40,000**

Capital Detail by Department

Central Services

Tree Hazard Reduction

Project Type: Current Services
Project Timeline: Ongoing
Category: Other
Project ID: c582705

Description

This project supports the strategic removal of diseased, declining, invasive, or hazardous trees and shrubs to improve environmental health and public safety. By proactively addressing vegetation that threatens biodiversity, infrastructure, or community members, it protects the surrounding canopy and promotes long-term ecological sustainability. Target sites will be selected based on plant health, species condition, site risks, and environmental impact, ensuring resources are directed where most needed. Work will be managed by the Community Forester, who will oversee contractors to ensure compliance with best practices, environmental standards, and county regulations, protecting nearby trees, minimizing soil disturbance, and supporting long-term ecosystem vitality.

Justification

This hazard-reduction program supports Strategic Goal 5 and the invasive species ordinance by removing diseased, declining, invasive, or hazardous vegetation to improve ecological health, safety, and community aesthetics. Benefits include stronger urban canopy, improved air quality, reduced heat-island effects, greater stormwater performance, and enhanced property appeal—supporting economic development and quality of life. The program aligns with departmental priorities for risk management, sustainability, and resource efficiency, including reuse of wood materials. FY26 outcomes include improved canopy health, erosion control, reduced runoff, higher property appeal, expanded material reuse, and removal of identified hazards. Carryforward balances may supplement funding to expand removal efforts and sustainable practices, minimizing financial impacts.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	42,000	-	30,000	-	-	-	-
TOTAL SOURCES	**42,000**	**-**	**30,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Other	42,000	-	30,000	-	-	-	-
TOTAL USES	**42,000**	**-**	**30,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Central Services

Replace Internal Support Equipment

Project Type: Additions & Improvements **Category**: Equipment
Project Timeline: Ongoing **Project ID:** c582603

Description

This project funds the replacement of aging, unreliable equipment in key ACCGov operational areas, including the Courthouse Parking Deck, Print Shop, Records Room, and Mailroom. Upgrades to parking systems will improve safety, reliability, revenue tracking, and user experience. New print equipment will expand production capabilities, enhance branding consistency, and reduce reliance on vendors. Records Room improvements will strengthen preservation, compliance, and digital access to vital records. Mailroom upgrades will increase processing accuracy, speed, and efficiency. By modernizing these essential systems, ACCGov can enhance operational continuity, reduce long-term costs, and support high-quality internal and public services.

Justification

Capital funds will sustain the reliable operation and replacement of essential equipment supporting core ACCGov service functions, preventing disruptions and ensuring efficient performance. Funding will come from the General Capital Fund (310) for shared equipment and the Internal Services Fund (601) for department-specific needs. This initiative supports the Service Delivery Plan by improving reliability, productivity, and service quality in the Courthouse Parking Deck, Print Shop, Records Room, and Mailroom. It aligns with the organizational Strategic Plan by promoting operational efficiency, modernization, and fiscal responsibility, and is reflected in departmental plans emphasizing continuous improvement. FY27 outcomes include upgraded payment and security systems, modernized printing equipment, enhanced records digitization, and improved mail processing. Carryforward balances will be evaluated to reduce costs and support timely, fiscally responsible implementation.

Operating Impact

Upgrading equipment will have a short-term increase in operating expenses due to maintenance agreements, software licensing, training, and initial setup costs. However, these expenses are offset over time by reduced repair needs, fewer service disruptions, improved energy efficiency, and lower dependency on manual processes. Modern equipment also lowers the frequency of emergency repairs and extends replacement cycles, contributing to long-term cost stability.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Internal Support Fund	2,200	15,000	40,000	40,000	40,000	40,000	40,000
TOTAL SOURCES	**2,200**	**15,000**	**40,000**	**40,000**	**40,000**	**40,000**	**40,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Equipment	2,200	15,000	40,000	40,000	40,000	40,000	40,000
TOTAL USES	**2,200**	**15,000**	**40,000**	**40,000**	**40,000**	**40,000**	**40,000**

Capital Detail by Department

Central Services

Landscape Equipment Lifecycle

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c582706

Description

This project funds the replacement of essential landscape maintenance equipment such as mowers, chainsaws, ball field implements, and other tools used by the Landscape Management team. Guided by planned life cycles, it supports a systematic and cost-effective approach to annual budgeting. Replacing aging equipment ensures efficient operations, reduces downtime, and maintains safety standards. The new equipment is vital for preserving the quality and appearance of Athens-Clarke County's parks, public buildings, and rights-of-way, enabling the department to deliver reliable, high-quality services and keep public spaces safe, functional, and visually appealing.

Justification

The FY27 Equipment Life Cycle Replacement Program supports ACCGov's growing landscape maintenance needs by replacing aging, high-use equipment essential for safe, efficient operations. Reliable, modern equipment enables staff to maintain parks, sports fields, Rights-of-Way, and public spaces with consistent quality, reducing downtime, repair costs, and safety risks. The program aligns with departmental service delivery goals and ACCGov Strategic Plan priorities by enhancing mobility, visibility, and landscape sustainability. Planned FY27 outcomes include replacing nine zero-turn mowers and a towable boom lift to improve safety, increase mowing efficiency, and maintain high-visibility public areas. Funding decisions will consider carryforward balances and eligible revenues to responsibly manage costs and avoid duplication. These investments ensure operational readiness, support community expectations, and advance long-term infrastructure stewardship.

Operating Impact

The program reduces long-term operating costs by minimizing breakdowns, emergency repairs, and overtime. Planned replacement stabilizes annual expenses and improves budget predictability.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	1,700	-	132,500	-	-	-	-
TOTAL SOURCES	**1,700**	**-**	**132,500**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Equipment	1,700	-	132,500	-	-	-	-
TOTAL USES	**1,700**	**-**	**132,500**	**-**	**-**	**-**	**-**

Capital Detail by Department

Central Services

Downtown Enhancement Project

Project Type: Current Services **Category**: Other
Project Timeline: Ongoing **Project ID:** c582607

Description

The Downtown Enhancement Program provides targeted funding to the Athens Downtown Development Authority to support capital projects and operating expenses that improve and beautify the downtown district. Funded entirely by downtown parking revenues, the program reinvests local resources into infrastructure upgrades, maintenance, and initiatives that promote economic development, accessibility, and a vibrant atmosphere. Before funds are used, the ADDA must submit a plan for approval by the Mayor and Commission, ensuring transparency and alignment with Athens' goals. The DEP supports downtown as a thriving center of business, culture, and community activity.

Justification

Downtown infrastructure influences economic activity, public safety, and mobility. Aging streetscapes, poor lighting, and limited pedestrian amenities reduce business appeal, discourage tourism, and impair accessibility. Investment reduces trip hazards, enhances visibility, and contributes to crime prevention. Beautification supports retail performance, community pride, and resilience. Without improvements, deterioration will continue and undermine downtown competitiveness. The project advances long-term strategic goals by promoting walkability, economic development, and equitable access to public spaces. Enhancements strengthen the public realm, support commercial investment, and help attract residents, visitors, and talent.

Operating Impact

Predictable capital funding improves operational efficiency and lowers long-term maintenance costs.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	284,800	-	-	-	-	-	-
Hotel/Motel Fund	120,000	60,000	-	60,000	60,000	60,000	60,000
TOTAL SOURCES	**404,800**	**60,000**	**-**	**60,000**	**60,000**	**60,000**	**60,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Other	404,800	60,000	-	60,000	60,000	60,000	60,000
TOTAL USES	**404,800**	**60,000**	**-**	**60,000**	**60,000**	**60,000**	**60,000**

Capital Detail by Department

Central Services

Upgrade Fuel Sites

Project Type: Current Services
Project Timeline: Ongoing
Category: Lifecycle
Project ID: c582608

Description

The Fleet Management Division maintains five county fuel sites and this project funds their ongoing upkeep and modernization. Work includes routine repairs and replacements of dispensers, nozzles, hoses, filters, and site infrastructure, as well as updates to computer-operated fuel systems to improve efficiency. The project also ensures compliance with Environmental Protection Division requirements for fuel facilities. Future efforts will focus on maintenance and repair of underground storage tanks to support long-term reliability and environmental safety. This proactive approach sustains operational functionality and regulatory compliance across the county's fuel infrastructure.

Justification

For over 20 years, ACCGov has regularly upgraded its fueling sites to ensure safe, compliant, and efficient operations. However, fuel management software and hardware are reaching capacity and require modernization. FY27 funding—combined with carryforward balances—will support annual software fees, replace aging dispensers to reduce downtime, and remove an out-of-service underground storage tank at Fire Station #5 to eliminate environmental risks. The project supports service delivery by ensuring reliable fueling for county operations and aligns with Strategic Plan goals for infrastructure maintenance and sustainability. FY27 outcomes include tank removal, dispenser replacement, software upgrades, and regulatory compliance.

Operating Impact

Upgrading the facility to better track fuel usage by departments due to more accurate data collection.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Fleet Management Fund	17,000	20,000	20,000	20,000	30,000	30,000	30,000
TOTAL SOURCES	**17,000**	**20,000**	**20,000**	**20,000**	**30,000**	**30,000**	**30,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	17,000	20,000	20,000	20,000	30,000	30,000	30,000
TOTAL USES	**17,000**	**20,000**	**20,000**	**20,000**	**30,000**	**30,000**	**30,000**

Capital Detail by Department

Central Services

Parking Deck Lifecycle Replacement

Project Type: Additions & Improvements **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c582707

Description

This annual life cycle program for the College Avenue Deck and West Washington Building Parking Deck ensures long-term functionality, safety, and efficiency. It systematically identifies and replaces equipment and structural components that have reached or are nearing the end of their service life, reducing the risk of failures and costly emergency repairs. By maintaining these facilities proactively, the program supports accessibility, safety, and sustainability, and ensures the parking decks continue to meet community needs.

Justification

This program provides consistent, proactive funding to maintain the College Avenue and West Washington parking decks, extending their lifespan and ensuring safe, functional, and accessible facilities. Reinstated at ADDA's request, it supports sustainable infrastructure management and community safety. The program aligns with the Service Delivery Plan by enabling reliable parking operations and connects to Strategic Plan Goal Area 6 by funding life cycle maintenance through data-informed budgeting. It is reflected in departmental priorities for safety, accessibility, and quality public spaces. FY26 outcomes include replacing aging components, improving safety and usability, and prolonging structural life. Carryforward balances may be applied to support the initiative and enhance financial efficiency.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	170,000	-	546,000	-	-	-	-
TOTAL SOURCES	**170,000**	**-**	**546,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	170,000	-	546,000	-	-	-	-
TOTAL USES	**170,000**	**-**	**546,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Central Services

Community Events Program

Project Type: Current Services **Category**: Other
Project Timeline: Ongoing **Project ID:** c582708

Description

This program provides materials, infrastructure, and logistical support to enhance the Athens Downtown Development Authority's Community Events Program. Funded through Central Services, it enables high-quality seasonal and signature events that activate the downtown district and create a vibrant, welcoming environment. Capital funds support event infrastructure such as seasonal lighting, garlands, electrical circuits, banner brackets, and fencing to improve safety, aesthetics, and functionality. Unlike ADDA's operating budget, which funds event execution, this program invests in durable infrastructure that ensures consistent, sustainable event capacity. By enhancing downtown's appearance and supporting community gatherings, the program strengthens cultural vitality, attracts visitors, supports local businesses, and enhances Athens' identity as an inclusive and engaging destination.

Justification

This project enhances downtown Athens as a welcoming, vibrant destination that supports outdoor entertainment, community engagement, and local economic growth. Investments in streetscape infrastructure enable ADDA to host seasonal events that attract residents and visitors, benefiting merchants and strengthening the Central Business District. The initiative supports service delivery by improving event infrastructure and promoting high-quality public experiences. It aligns with Strategic Plan goals for placemaking, public space enhancement, and equitable access. FY27 outcomes include expanded lighting, upgraded electrical capacity, new display hardware, improved crowd-management for major events, and evaluation of economic impact. Carryforward balances from related capital projects may help fund materials or infrastructure expansions to maximize fiscal efficiency.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Hotel/Motel Fund	52,700	40,000	40,000	50,000	50,000	50,000	50,000
TOTAL SOURCES	**52,700**	**40,000**	**40,000**	**50,000**	**50,000**	**50,000**	**50,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Other	52,700	40,000	40,000	50,000	50,000	50,000	50,000
TOTAL USES	**52,700**	**40,000**	**40,000**	**50,000**	**50,000**	**50,000**	**50,000**

Capital Detail by Department

Communications & Community Engagement

Website & E-Government Enhancements

Project Type: Current Services **Category**: Other
Project Timeline: Ongoing **Project ID:** c142701

Description

This project maintains services and equipment and provides new services and equipment related to the Athens-Clarke County website (accgov.com) and associated eGovernment initiatives, including social media efforts and community engagement.

Justification

The Communications Department manages the website and trains departmental staff on use of the site. The website is a key outlet for primary source information about ACCGov for employees and the public. In FY25, accgov.com had 1.4 million visitors, 5 million page views, and 2.5 million downloads, while 84 social media accounts produced over 95,000 records in the last 12 months. The FY27 request includes funds to continue improving website accessibility after the 2026 deadline for certain accessibility measures from the U.S. Department of Justice, website hosting and support, website refresh, system improvements, social media archiving and management, and a system-wide reporting and error detection system.

Operating Impact

Although there are no specific associated impacts on operating expenses, several staff members in the Communications Department work on initiatives related to this request.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	191,100	-	30,000	-	-	-	-
TOTAL SOURCES	**191,100**	**-**	**30,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Other	191,100	-	30,000	-	-	-	-
TOTAL USES	**191,100**	**-**	**30,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Corrections

Corrections Security Cameras and Access Control Update

Project Type: Addition & Improvements **Category**: Lifecycle
Project Timeline: FY27 to FY27 **Project ID:** c432701

Description

This project is twofold: the first goal is to get all of Corrections' (Correctional Institution and Diversion Center) cameras upgraded to better quality cameras that utilize modern technologies for connection, and to allow select administrative staff the ability to monitor operations on all shifts while outside the facility; the second goal is to swap the camera vendor for department to NextGen/Genetec, which has been the selected vendor for ACC entities such as ACC Jail, ACCPD, ACC Courthouse, etc. With the recent influx in deaths, violence, and drugs in incarcerate facilities, it is imperative to upgrade from our antiquated systems to provide better surveillance to mitigate the risk of such eventualities. Corrections' access control system loses service semi-regularly causing the control to lose ability to control doors and communicate to residents.

Justification

Our population has increased in number and challenges, but our surveillance technology — nearing obsolescence — has not kept up. Aging facilities and staffing shortages have contributed to blind spots that could potentially lead to nefarious activities or adverse findings during our federal Prison Rape Elimination Act audits. We must be proactive in our approach to align with our department's mission to provide a humane and safe environment for returning citizens, staff, and the community through the use of modern management techniques and supervision. Additional benefits to this project being undertaken include supporting IT to achieve their goal of getting all departments to use NextGen/Genetec as a vendor. IT experts advise implementation allows us to interconnect various departments on the same system ensuring regular upgrades.

Operating Impact

With better surveillance, we could potentially mitigate the risks of potential institutional contraband, violence, deaths, rape, etc. Thus, the implementation has the potentially cutting costs for medical and other services associated with such incidents.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	-	-	150,000	-	-	-	-
TOTAL SOURCES	**-**	**-**	**150,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	-	-	150,000	-	-	-	-
TOTAL USES	**-**	**-**	**150,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Economic Development

Economic Development Capital Fund

Project Type: Additions & Improvements **Category**: Other
Project Timeline: Ongoing **Project ID:** c722701

Description

The purpose of this project is to provide a readily available funded program to pay for the needed public infrastructure site improvements and related expenditures for new industry location and existing industry expansion in Athens-Clarke County. Location is to be determined based upon industrial development needs and opportunities.

Justification

This project will fund and assist with the implementation of an element of strategic economic development efforts, as directed by the Mayor and Commission. This project is critical to our ability to retain and recruit high-quality, well-paying, fully benefitted jobs and capital investment into our community.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Econ. Dev. Cap. Fund	2,058,800	-	500,000	500,000	500,000	500,000	-
TOTAL SOURCES	**2,058,800**	**-**	**500,000**	**500,000**	**500,000**	**500,000**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Other	2,058,800	-	500,000	500,000	500,000	500,000	-
TOTAL USES	**2,058,800**	**-**	**500,000**	**500,000**	**500,000**	**500,000**	**-**

Capital Detail by Department

Fire

Fire Equipment Life Cycle Program

Project Type: Current Services
Project Timeline: Ongoing
Category: Lifecycle
Project ID: c422701

Description

This capital project provides for the phased replacement and ongoing maintenance of the Fire Department's station-based Breathing Air Cascade Systems, which are used to refill Self-Contained Breathing Apparatus (SCBA) cylinders for emergency operations. Due to age, wear, and increasing repair costs, the existing systems require scheduled replacement to ensure safe, reliable air-filling capability that meets current NFPA and manufacturer standards. The project establishes a bi-annual service agreement to maintain both new and existing equipment and replaces one cascade system per fiscal year at the following stations: Station 7 (FY27), Station 3 (FY28), Station 4 (FY29), Station 8 (FY30), and Station 9 (FY31). This phased approach ensures operational continuity, reduces failure risk, and supports firefighter respiratory protection across the county.

This program includes all current services capital repair, maintenance, renewal and replacement for the Fire Department for equipment.

Justification

Breathing Air Cascade Systems are critical life-safety infrastructure used to refill SCBA cylinders during training and emergency incidents. Several existing systems have reached or are approaching end-of-service life, increasing the likelihood of mechanical failure, reduced fill capacity, and contamination risks. Failure of a cascade system compromises firefighter respiratory protection, limits operational effectiveness, and introduces significant safety liability. Establishing a bi-annual service agreement ensures all systems remain compliant with NFPA standards, manufacturer specifications, and air-quality testing requirements. A phased replacement plan maintains continuity of operations, prevents costly emergency repairs, and distributes budget impact across fiscal years. Reliable air-filling capability supports firefighter readiness, reduces out-of-service time, and helps maintain the County's high emergency response performance expectations.

Operating Impact

With newer cascade units it will reduce apparatus travel as crews have to refill air bottles and new more efficient units should reduce electrical use.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	-	-	70,000	-	-	-	-
TOTAL SOURCES	**-**	**-**	**70,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	-	-	70,000	-	-	-	-
TOTAL USES	**-**	**-**	**70,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Information Technology

Information Technology Equipment Replacement Program

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c122601

Description

This project is to maintain and improve the operational efficiency, security, and reliability of Athens-Clarke County Unified Government's technology infrastructure. This project will replace PCs in all departments that are six years or older and/or are of such a configuration that they are no longer suitable for client/server applications. In addition, this project will replace, upgrade, and expand network, storage, and server equipment required to support IT operations within the government.

Justification

To measure our lifecycle projects, there are a few things to consider. Storage/Memory/CPU capacity for virtual server environment. Storage usage must not exceed 80%. Memory usage must not exceed 45% of capacity. CPU usage must not exceed 45% capacity. Additionally, hardware/software "End of Life" and "End of Support" dates must not be exceeded to ensure hardware firmware and software are up-to-date to reduce cybersecurity risk and adhere to CJIS/HIPAA/EPA and insurance requirements. For networking equipment, hardware /software "End of Life" and "End of Support" dates must not be exceeded to ensure hardware firmware and software are up-to-date to reduce cybersecurity risk and adhere to CJIS/HIPAA/EPA and insurance requirements. Additionally, "backplane throughput", which is the amount of bandwidth (network traffic) a network device passes, must not exceed 70% utilization before it stops functioning properly. For wireless network devices, another metric would be signal degradation over time, which can vary on the device. Normally, when we hear complaints about performance before it reaches "End of Life" and "End of Support" is when we may replace one early. Exagrid backup storage is measured a little differently. In addition to the hardware/software "End of Life" and "End of Support" dates must not be exceeded to ensure hardware, firmware, and software are up-to-date to reduce cybersecurity risk and adhere to CJIS/HIPAA/EPA and insurance requirements, capacity requirements are primary storage cluster usage must not exceed 80% capacity and replica cluster storage capacity must be 2x size of primary plus 25% overhead for airgapped (protected) storage. Wasabi storage is a function of total backup storage archived in the cloud, which is estimated based on reports pulled from our backup software, Veeam. Where Exagrid is a de-duplicated storage system, Wasabi provides no de-duplication, so the total amount of storage will be much larger than Exagrid.
We try to spread computer replacements out over a 6-year cycle, which roughly translates to 300 computer replacements per year. This ensures that employees can work effectively. Computers typically run a currently supported version of Microsoft Windows and we must ensure those computers are supported and operate efficiently.

Operating Impact

Advancing this funding will stabilize and, in several areas, reduce future operating expenses by avoiding VMware's significantly increased subscription costs, eliminating unsupported hardware risks, and preventing emergency renewal premiums. While the upgraded virtualization platform, switches, firewalls, wireless access points, and replacement PCs will require standard support and maintenance, these costs are predictable and already aligned with existing lifecycle budgeting. Overall, this modernization effort prevents large, unplanned spikes in annual operating expenses and transitions ACCGov to a more sustainable, supportable cost structure.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	56,800	400,000	500,000	600,000	602,000	606,000	606,000
TOTAL SOURCES	**56,800**	**400,000**	**500,000**	**600,000**	**602,000**	**606,000**	**606,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	56,800	400,000	500,000	600,000	602,000	606,000	606,000
TOTAL USES	**56,800**	**400,000**	**500,000**	**600,000**	**602,000**	**606,000**	**606,000**

Capital Detail by Department

Leisure Services

Leisure Services Facilities Life Cycle Program

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c812701

Description

This project provides for ongoing Pool Repairs and Renovations. This project typically provides for repairs, maintenance and code upgrades for the one wading pool, five swimming pools, and two splash pads operated by the Leisure Services system. Projects supported by this program include maintenance and replacement of various pool amenities, components and equipment. Annual requests are based on the Leisure Services Facility and Equipment Lifecycle Plan. For FY27, the department is focusing on pool liner plaster restoration for four locations.

This program includes all current services capital repair, maintenance, renewal and replacement for Leisure Services for facilities.

Justification

For FY27 the department is focusing on pool liner plaster restoration at four locations. Other pools across the department also need minor plumbing and mechanical system upgrades that feed into this project to bring the recirculation rates and the backwash systems up to current codes. Additionally, the filter media and pool covers at several locations need to be replaced. This project is aligned with Strategic Plan Goal 6 – C Provide adequate funding for maintenance of existing and newly constructed infrastructure.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	3,624,500	-	50,000	1,125,000	1,128,000	1,136,000	1,136,000
TOTAL SOURCES	**3,624,500**	**-**	**50,000**	**1,125,000**	**1,128,000**	**1,136,000**	**1,136,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	3,624,500	-	50,000	1,125,000	1,128,000	1,136,000	1,136,000
TOTAL USES	**3,624,500**	**-**	**50,000**	**1,125,000**	**1,128,000**	**1,136,000**	**1,136,000**

Capital Detail by Department

Leisure Services

Public Art Program

Project Type: Current Services
Category: Facilities
Project Timeline: Ongoing
Project ID: c812601

Description

Funds for this project will be used for the design, fabrication, installation, maintenance and implementation of community public art projects recommended by the Athens-Cultural Affairs Commission and Proposed by the Mayor and Commission purchase for placement in various locations around Athens-Clarke County. The project is funded through the allocation of the equivalent of one percent of General Fund funding for Proposed capital projects, excluding land and equipment purchases.

Justification

Upon adoption of the annual General Capital Budget, the Mayor and Commission of the Unified Government shall appropriate one percent of the value of all approved projects in the Capital Budget, excluding land purchases, leases, finance cost, and projects categorized as "Equipment," to the Public Art Project Account. This account shall be a multi-year account used for the design, fabrication, installation, maintenance and implementation of community public art projects recommended by the ACAC and approved by the Mayor and Commission.

In addition to the above-noted capital funding for public art, the ACAC may submit to the Unified Government an annual operating budget request to further support its ongoing efforts to promote a public art program and other cultural community initiatives.

(Ord. of 12-7-2010, § 1)

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	115,600	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL SOURCES	**115,600**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Construction	115,600	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL USES	**115,600**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**

Capital Detail by Department

Planning

Comprehensive Plan Five/Ten Year Update

Project Type: Current Services **Category**: Other
Project Timeline: FY26 to FY29 **Project ID:** c752601

Description

The current Comprehensive Plan was completed in June 2023. The new Future Land Use element of the Comprehensive Plan is on track to be completed and adopted by June 2025. Monies associated with this project will fund work by staff to complete the required 5-year update due for adoption in June 2028, which is anticipated to be a 24-month project.

Justification

Georgia State Law requires that Comprehensive Plans be updated every five years. The Planning Department completed a major update in June 2023. A state-mandated 5-year minor update will need additional funding to support completion by the end of FY28. Anticipating the future 10-year major update, staff has indicated the possibility of a consultant-lead effort, which is noted in FY26-27.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	50,205	50,000	-	76,000	50,000	-	-
TOTAL SOURCES	**50,205**	**50,000**	**-**	**76,000**	**50,000**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Other	50,205	50,000	-	76,000	50,000	-	-
TOTAL USES	**50,205**	**50,000**	**-**	**76,000**	**50,000**	**-**	**-**

Capital Detail by Department

Police

Mobile Computing Lifecycle Program

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c412701

Description

Ongoing annual funding is critical to maintaining the police mobile computer replacement lifecycle. Without fund support, the mobile computer fleet will become outdated, jeopardizing officers' ability to respond effectively and compromising operational readiness. Prior funding from the Red-Light Violation Program is no longer available. The Mayor and Commission approved the initial purchase of 120 laptops on April 1, 2008.

Justification

Mobile computers enable officers to access Computer-Aided Dispatch (CAD) and Records Management (RMS) platforms efficiently in the field. Without them, operational efficiency decreases as officers must return to precincts or substations. A regular replacement cycle is required to prevent excessive costs and maintain field operations.

ACCPD Strategic Plan: Organizational Capacity / New and Emerging Equipment & Technology

Operating Impact

A regular replacement cycle is required to prevent excessive costs and maintain field operations.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	98,900	-	100,000	-	-	-	-
TOTAL SOURCES	**98,900**	**-**	**100,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Equipment	98,900	-	100,000	-	-	-	-
TOTAL USES	**98,900**	**-**	**100,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Police

Replace Investigations Vehicles

Project Type: Current Services
Category: Vehicles
Project Timeline: Ongoing
Project ID: c412601

Description

Ongoing funding is required to replace up to four undercover vehicles for investigative personnel each year. Without dedicated replacement funds, vehicles may fall out of warranty, leading to increased repair costs, and decreased vehicle availability for investigations. Familiarity with undercover vehicles affects both effectiveness and safety for ACCPD personnel, necessitating regular replacement.

Justification

Familiarity with undercover vehicles affects both effectiveness and safety for ACCPD personnel. Once identified, suspects may avoid or be hostile toward these vehicles. Annual vehicle trades maintain warranties, controlling repair costs.

ACCPD Strategic Plan: Organizational Capacity / Vehicle Replacement Plan

Operating Impact

Each vehicle exhibits fuel, minor preventative / corrective maintenance, and insurance cost. Such costs are factored in the ACCPD's operating budget.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	5,800	35,000	70,000	53,000	53,000	53,000	53,000
TOTAL SOURCES	**5,800**	**35,000**	**70,000**	**53,000**	**53,000**	**53,000**	**53,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	5,800	35,000	70,000	53,000	53,000	53,000	53,000
TOTAL USES	**5,800**	**35,000**	**70,000**	**53,000**	**53,000**	**53,000**	**53,000**

Capital Detail by Department

Police

Public Safety Network Server Lifecycle

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c412702

Description

The ACCPD employs a diversity of means to store its data, with both cloud and traditional servers. Critical data associated with records management, general departmental files, and videos (in-car and CCTV video feeds) are stored on servers housed at the ACCPD — servers which need to have a set replacement period.

Justification

Too often the ACCPD has leveraged the considerable skill of its information technology personnel to extend the life of its servers beyond standard replacement periods. Servers need to be replaced to meet growing data needs, infrastructure changes, and improvements in operating systems. We must have a set replacement cycle to allow for appropriate systems updates and strategic planning of associated software/systems.

ACCPD Strategic Plan: Organizational Capacity / New and Emerging Equipment & Technology

Operating Impact

The proposed program seeks to minimize potential operating impacts such that multiple server replacements are not required within a single year.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	38,600	-	71,500	-	-	-	-
TOTAL SOURCES	**38,600**	**-**	**71,500**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	38,600	-	71,500	-	-	-	-
TOTAL USES	**38,600**	**-**	**71,500**	**-**	**-**	**-**	**-**

Capital Detail by Department

Public Utilities

Watershed Protection Long-Term Monitoring

Project Type: Current Services **Category**: Other
Project Timeline: Ongoing **Project ID:** c542604

Description

This project provides annual funding to implement our long-term watershed protection plan and monitoring to remain in compliance with the standards set forth by the by the Georgia Environmental Protection Division. The plan must be updated each year.

Justification

The funds for this project will be utilized to cover any expenses to update watershed protection plan, monitor progress of plan (i.e., through data collection), analyze progress of plan (i.e., through data analysis), and report findings to Georgia Environmental Protection Division. This project is aligned with the ACCGov Strategic Plan Goal Area 6 (i.e., Built and Natural Infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

The project does not require any additional operating components.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	242,500	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL SOURCES	**242,500**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Other	242,500	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL USES	**242,500**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**

Capital Detail by Department

Public Utilities

Replace Water Meters

Project Type: Additions & Improvements **Category**: Equipment
Project Timeline: Ongoing **Project ID:** c0013

Description

The approximate revenue generated/contributed annually to the Meter Replacement Program. This program's single purpose is to ensure that the water meters are replaced over a designated cycle to ensure accuracy is maintained. This project includes Automated Meter Infrastructure (AMI), which began in FY 2016.

Justification

Funding is needed for AMI water meter life-cycle replacements to ensure meter accuracy, fairness in billing, and improved customer service. Replacing AMI meters through life-cycle replacement will also help with the utility's water loss reduction. Continuous funding for the replacement of this critical asset is required for sustainable operations. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

Little to no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	5,100,300	-	-	-	-	-	-
TOTAL SOURCES	**5,100,300**	**-**	**-**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Equipment	5,100,300	-	-	-	-	-	-
TOTAL USES	**5,100,300**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Detail by Department

Public Utilities

Rehabilitate and Replace Sewers

Project Type: Additions & Improvements **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c542601

Description

Evaluation of the sewer lines is the first step in determining specific locations in need of rehabilitation. The evaluation process is conducted utilizing a number of different procedures (e.g., TV inspection, smoke testing, as-built surveys, and monitoring existing flow conditions). The specific locations for rehabilitation or replacement and the methods to do so will be determined on a case-by-case basis. This project also includes Sewer System Evaluation Survey (SSES) inspections and cured-in-place pipe lining rehabilitation on sewer pipes in the highest-ranked-flow meter basins, which comprise of 260 miles of pipe. SSES and R&R costs continue to evaluate and rehabilitate trunk, interceptor, and collection system assets. Finally, and most importantly, the project will add capacity to existing sewers for existing customers.

Justification

Sections of the existing wastewater collection system are 80–100 years old and much of the system was constructed with vitrified clay pipe. As a result, there are sections of pipe within the wastewater collection system experiencing inflow and infiltration problems. These problems may be minor cracks in the pipe, or they could represent sections experiencing major structural problems. Locating and correcting these problems will ensure the integrity of the wastewater collection system, help eliminate wet-weather sewer system overflows, and will restore both sewer and plant capacity. Continuous funding for the replacement of this critical asset is required for sustainable operations. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., Built and Natural Infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

The project does not require any additional operating funding.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	44,697,000	23,900,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
TOTAL SOURCES	**44,697,000**	**23,900,000**	**20,000,000**	**20,000,000**	**20,000,000**	**20,000,000**	**20,000,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	44,697,000	23,900,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
TOTAL USES	**44,697,000**	**23,900,000**	**20,000,000**	**20,000,000**	**20,000,000**	**20,000,000**	**20,000,000**

Capital Detail by Department

Public Utilities

Extend Wastewater Collection System

Project Type: Additions & Improvements **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c542612

Description

New trunk sewers and interceptor sewer lines to be constructed and/or extended into sub-basins currently without public sewer service. Such extensions could either be by gravity sewer (with or without pump stations) or by small-diameter pressurized systems. This capital project provides a funding source should the Mayor and Commission decide to extend the sewer system.

Justification

To provide capacity in areas where service does not currently exist and provide service for new customers. Funding is necessary if neighborhoods with septic tank systems petition for sewer extension via creation of special improvement districts. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	3,093,700	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL SOURCES	**3,093,700**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Construction	3,093,700	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL USES	**3,093,700**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**

Capital Detail by Department

Public Utilities

Replace and Upgrade Facilities and Equipment

Project Type: Current Services **Category**: Lifecycle
Project Timeline: Ongoing **Project ID:** c542602

Description

There are annual costs to replace and/or conduct major repairs to fix equipment and facilities within the Public Utilities Department (PUD). Facilities include the drinking water plant and intakes, water reclamation facilities, the Water Services Center, Water & Sewer Construction & Maintenance shop, and the Meter Management shop. This project also includes the replacement of vehicles and the stock of certain inventory as required by permitting regulation set forth by the Georgia Environmental Protection Division. Further, this project also includes upgrades that improve plant efficiency, permit compliance, and/or performance reliability. Land acquisition and construction of new shops for Water & Sewer and Meter Management are included.

Justification

This project helps PUD avoid spikes in the water rates by maintaining a consistent level of funding for major repairs and replacement. Continuous funding for replacement of equipment is required for sustainable operations, reliable performance, and for compliance with permit conditions. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., Built and natural infrastructure) and strategy A (i.e., : adequately plan infrastructure to support our community in the future).

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	9,196,800	4,513,900	7,630,000	8,505,000	9,486,300	10,587,200	11,823,000
TOTAL SOURCES	**9,196,800**	**4,513,900**	**7,630,000**	**8,505,000**	**9,486,300**	**10,587,200**	**11,823,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	9,196,800	4,513,900	7,630,000	8,505,000	9,486,300	10,587,200	11,823,000
TOTAL USES	**9,196,800**	**4,513,900**	**7,630,000**	**8,505,000**	**9,486,300**	**10,587,200**	**11,823,000**

Capital Detail by Department

Public Utilities

Rehabilitate and Replace Water Lines

Project Type: Additions & Improvements **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c542701

Description

This R&R program includes a) replacing small diameter water mains, b) detecting leaks, c) repairing leaks, d) relining and replacing older mains, and e) looping existing dead-end lines. This program includes funding for fire protection extensions where homes and businesses are on wells.

Justification

This reinvestment in a substantial part of the utility's public health and safety infrastructure will improve the hydraulic capacity of the water distribution system, enhance fire protection, reduce discolored water complaints, help maintain ACC's ISO fire rating, and extend the life of the older water mains. Replacing break-prone water lines will reduce the utility's real water losses and reduce customer outages. The leak detection program will make this project more cost-effective by maximizing the expenditure for R&R measured against real losses. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	7,821,300	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL SOURCES	**7,821,300**	**-**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	7,821,300	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL USES	**7,821,300**	**-**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**

Capital Detail by Department

Public Utilities

Relocate Water & Sewer Lines for DOT Projects

Project Type: Current Services
Category: Infrastructure
Project Timeline: Ongoing
Project ID: c542606

Description

This project provides annual funding to cover water/sewer line relocation for transportation projects not covered by another project. It is anticipated GDOT projects will ramp up over the next few years in Athens.

Justification

This project is necessary to ensure that GADOT can do what they need to do without disruptions caused by ACC utilities. Additionally, customers will not have disruptions in service caused by ACC not having the proper funding to move services when asked to do so. This project is aligned with the ACCGov FY2-FY2 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	1,327,300	500,000	200,000	200,000	200,000	200,000	200,000
TOTAL SOURCES	**1,327,300**	**500,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Construction	1,327,300	500,000	200,000	200,000	200,000	200,000	200,000
TOTAL USES	**1,327,300**	**500,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**

Capital Detail by Department

Public Utilities

Manage and Reuse Residual Solids

Project Type: Additions & Improvements **Category**: Other
Project Timeline: Ongoing **Project ID:** c542605

Description

Reduce and reuse residual solids from wastewater treatment. In addition to current composting, pursue opportunities for other modes of biosolids for beneficial reuse by upgrading biosolids stabilization and drying. Continue to dredge the alum sludge lagoon at the water plant approximately every 6–7 years until the solids handling facility is constructed at the J.G. Beacham Water Treatment Plant.

Justification

Alternative plans for biosolids could extend the life of the ACC landfill. Based on the volume of waste by-products being received at the WTP, dredging the sludge lagoon is the most cost-effective at this time. This project is aligned with the ACCGov FY26-FY28 Strategic Plan Goal 6 (i.e., built and natural infrastructure) and goal A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

This project will have little impact on operating budget.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	2,882,200	345,000	300,000	5,000,000	5,000,000	5,000,000	5,000,000
TOTAL SOURCES	**2,882,200**	**345,000**	**300,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Construction	2,882,200	345,000	300,000	5,000,000	5,000,000	5,000,000	5,000,000
TOTAL USES	**2,882,200**	**345,000**	**300,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**

Capital Detail by Department

Public Utilities

Improve Water Supply Reliability

Project Type: Additions & Improvements **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c542702

Description

Implementation of a non-potable recycled water initiatives consistent with an overarching master plan of non-potable and potable reuse and to develop a water storage facility and conveyance of raw water. The non-potable water utility makes existing ratepayers less vulnerable to water shortages by switching bulk users of potable water to non-potable water (recycling of wastewater). Additional raw water storage provides water during protracted drought, nearly drought-proofing the community into the foreseeable future.

Justification

Part of the intent of a reuse system is to displace the demand for potable supplies; non-potable reuse is thus an element of a larger strategy to drought-proof existing supplies by reducing raw water withdrawals from the rivers or reservoirs. Other elements which make the community less vulnerable to drought include current and future conservation programs, tiered pricing on discretionary water (as exists), and potable reuse where opportune. In the latter case, and if the community is willing, purified recycled water could be mixed with raw water in the storage facility described below, thus providing an additional source of water to the drinking water treatment plant.

Additional raw water storage is also an element of a larger strategy to drought-proof existing supplies by making available raw water when the rivers and/or Bear Creek Reservoir are unavailable due to drought or other issues. Raw water storage serves as ballast between intake (raw water withdrawal) and the drinking water plant; most large water systems that rely on river flow have many weeks of local raw water storage to weather either reduced river flows or water quality problems with the supply source, such as a chemical spill. ACC's share in Bear Creek Reservoir partially fulfills this purpose. However, the prospects of a drought worse than design are a chronic concern for water purveyors. This project is aligned with the ACCGov FY23-FY25 Strategic Plan Goal & Strategy: Built and Natural Infrastructure Goal, Strategy A: Develop well-planned new infrastructure according to future land use values and framework.

Operating Impact

Little or no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	8,273,500	-	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
TOTAL SOURCES	**8,273,500**	**-**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Construction	8,273,500	-	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
TOTAL USES	**8,273,500**	**-**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**

Capital Detail by Department

Public Utilities

W&S Contribution to Economic Development

Project Type: Additions & Improvements **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c542609

Description

The annual contribution for economic development projects which are not part of the Service Delivery Plan.

Justification

To provide a consistent level of funding for economic development projects which are not identified in other named projects. By providing a consistent level of funding, spikes in the water rates can be avoided. The level of funding is based on average annual expenditures for projects of this type. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

Little or no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	618,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL SOURCES	**618,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Other	618,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL USES	**618,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**

Capital Detail by Department

Public Utilities

Investigate and Install Alternative Energy Generation

Project Type: Additions & Improvements **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c542610

Description

Investigate alternative sources of energy for water and wastewater treatment if determined to be feasible and cost neutral.

Justification

This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

Little or no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	741,700	500,000	500,000	-	-	-	-
TOTAL SOURCES	**741,700**	**500,000**	**500,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Infrastructure	741,700	500,000	500,000	-	-	-	-
TOTAL USES	**741,700**	**500,000**	**500,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Public Utilities

WRF Phosphorus Improvement

Project Type: Additions & Improvements **Category**: Other
Project Timeline: Ongoing **Project ID:** c0786

Description

This project addresses necessary upgrades at the three Water Reclamation Facilities regarding phosphorus mandates.

Justification

This project is necessary to update water reclamation processes for phosphorus as needed and aligns the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

Little or no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	11,175,700	-	-	-	-	-	-
TOTAL SOURCES	**11,175,700**	**-**	**-**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Equipment	11,175,700	-	-	-	-	-	-
TOTAL USES	**11,175,700**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Detail by Department

Public Utilities

Water & Sewer Additions and Improvements

Project Type: Additions & Improvements **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c542607

Description

This project provides annual funding to cover projects which do not fall under any of the other categories, such as replacement/repair of damaged river crossings, replacement of old and/or deteriorated water mains and sewer lines, minor projects to meet new regulatory requirements, etc.

Justification

This project will help provide a consistent level of funding for repairs and replacements to water/sewer lines, which are not identified in other named projects, to avoid spikes in the water rates. The level of funding is based on average annual expenditures. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

Little or no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	758,500	200,000	200,000	200,000	200,000	300,000	300,000
TOTAL SOURCES	**758,500**	**200,000**	**200,000**	**200,000**	**200,000**	**300,000**	**300,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Infrastructure	758,500	200,000	200,000	200,000	200,000	300,000	300,000
TOTAL USES	**758,500**	**200,000**	**200,000**	**200,000**	**200,000**	**300,000**	**300,000**

Capital Detail by Department

Public Utilities

Downtown Infrastructure Improvements

Project Type: Additions & Improvements **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c542611

Description

Replace and upgrade water & sewer mains. Existing water & sewer lines and service connections and water meters will be upgraded and/or replaced along the route of the water main replacement. This project addresses some of the oldest water mains in the ACC-PUD system.

Justification

The scope of this project has been expanded to include areas adjoining the downtown area. The project duration is indefinite. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

Little or no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	1,281,700	250,000	-	-	-	-	-
TOTAL SOURCES	**1,281,700**	**250,000**	**-**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Construction	1,281,700	250,000	-	-	-	-	-
TOTAL USES	**1,281,700**	**250,000**	**-**	**-**	**-**	**-**	**-**

Capital Detail by Department

Public Utilities

Water Transmission Grid Improvements

Project Type: Additions & Improvements **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c0797

Description

Ongoing project to provide redundancy (i.e., alternative collection sources/strategies to prevent water supply interruptions) in the water distribution systems.

Justification

Water system redundancy is necessary to prevent water supply interruptions.

Operating Impact

Little or no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	3,085,200	-	-	-	-	-	-
TOTAL SOURCES	**3,085,200**	**-**	**-**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Construction	3,085,200	-	-	-	-	-	-
TOTAL USES	**3,085,200**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Detail by Department

Public Utilities

Renovate/Expand W&S/Meter Management Construction Facility

Project Type: Additions & Improvements **Category**: Facilities
Project Timeline: Ongoing **Project ID:** c542613

Description

Determine the location, design and construct a building which can house both the Water & Sewer and Meter Management division staff. To provide an adequate facility for existing and future requirements inclusive of vehicular and equipment parking and a material storage area.

Justification

This project accommodates the long-range goal of the Water Treatment Plant Master Plan with regard to future expansion and plant upgrades. The new facility will provide adequate office and equipment space for staff, and future land purchases will be offset by the sale of land on Alexander Street owned by ACC PUD. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

Little or no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	18,800	3,000,000	10,000,000	6,000,000	6,000,000	1,000,000	1,000,000
TOTAL SOURCES	**18,800**	**3,000,000**	**10,000,000**	**6,000,000**	**6,000,000**	**1,000,000**	**1,000,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	18,800	3,000,000	10,000,000	6,000,000	6,000,000	1,000,000	1,000,000
TOTAL USES	**18,800**	**3,000,000**	**10,000,000**	**6,000,000**	**6,000,000**	**1,000,000**	**1,000,000**

Capital Detail by Department

Public Utilities

Utility Billing System

Project Type: Additions & Improvements **Category**: Other
Project Timeline: Ongoing **Project ID:** c542608

Description

Evaluation and purchase of utility billing software to be used by ACCGov Public Utilities Department water business office and Solid Waste for billing and engaging customers.

Justification

To respond to an audit performed by the Office of Operational Analysis, the results included (3) main takeaways:

The necessity for new billing software
The need for new and improved Standard Operating Procedures
The requirement for bill-paying options for customers

Operating Impact

Allow more efficient service to customers ultimately decreasing collections.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	1,080,100	200,000	800,000	-	-	-	-
TOTAL SOURCES	**1,080,100**	**200,000**	**800,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Other	1,080,100	200,000	800,000	-	-	-	-
TOTAL USES	**1,080,100**	**200,000**	**800,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Public Utilities

Plant Maintenance Vehicle

Project Type: Additions & Improvements **Category**: Vehicles
Project Timeline: Ongoing **Project ID:** c542614

Description

The replacement of utility vehicles.

Justification

Vehicles allow staff to travel to distribution and collection systems to repair and maintain infrastructure.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	-	80,000	-	-	-	-	-
TOTAL SOURCES	**-**	**80,000**	**-**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	-	80,000	-	-	-	-	-
TOTAL USES	**-**	**80,000**	**-**	**-**	**-**	**-**	**-**

Capital Detail by Department

Public Utilities

Targeted Infiltrations & Inflow

Project Type: Additions & Improvements **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c542603

Description

Ongoing identification and repair of leaking infrastructure using flow meters.

Justification

Avoid spikes in the water rates by maintaining funding for leaking infrastructure using flow meters. Funding for identification and repair of infrastructure is required for sustainable operations, reliable performance for compliance with permitting conditions. This project is aligned with the ACCGov FY26-FY28 Strategic Plan goal 6 (i.e., built and natural infrastructure) and strategy A (i.e., adequately plan infrastructure to support our community in the future).

Operating Impact

Little or no impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
W&S Enterprise Fund	452,800	100,000	250,000	-	-	-	-
TOTAL SOURCES	**452,800**	**100,000**	**250,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	452,800	100,000	250,000	-	-	-	-
TOTAL USES	**452,800**	**100,000**	**250,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Sheriff

Sheriff Facilities Life Cycle Program

Project Type: Current Services
Category: Lifecycle
Project Timeline: Ongoing
Project ID: c452701

Description

This proposal requests capital funding for the urgent lifecycle modernization of the Jail's security systems, including the refurbishment and expansion of camera surveillance and access control infrastructure, as well as critical enhancements to the facility's perimeter fencing. The existing surveillance and access control systems—installed in 2015 as part of the SPLOST 2011 Jail Expansion Project—are now severely outdated, increasingly unreliable, and no longer compliant with current operational, technological, or regulatory standards. System failures have become more frequent, posing escalating risks to staff safety, inmate protection and supervision, and facility operations. In addition, the Jail's perimeter fencing presents ongoing security vulnerabilities, including the introduction of contraband, unauthorized visual communication, and potential breach attempts. These weaknesses compromise the integrity of the facility and increase the likelihood of incidents that could result in harm to personnel and inmates, legal liability, or operational disruption. This project will address these critical deficiencies through a comprehensive upgrade of internal security systems and targeted improvements to the jail's physical perimeter—ensuring a safer, more secure, and regulation-compliant detention environment.

This program includes all capital repair, maintenance, renewal and replacement for the Sheriff's Office for facilities.

Justification

The Jail's current security infrastructure—inclusive of surveillance cameras, access control systems, and perimeter fencing—has reached a critical point of obsolescence. Originally installed in 2015 as part of the SPLOST 2011 Jail Expansion Project, these systems are now outdated, unreliable, and incompatible with modern security technologies. Their continued degradation poses significant risks to the safety of staff, inmates, and the public. Frequent system failures, including inoperable cameras, frozen control panels, and unsupported software, have already compromised operational control and hindered the facility's ability to meet legal and regulatory obligations. These failures not only increase the likelihood of undetected incidents—such as assaults, self-harm, or escape attempts—but also expose the County to potential violations of the Prison Rape Elimination Act (PREA), Georgia Code § 42-4-4, and other detention standards. In parallel, the jail's perimeter fencing has become increasingly vulnerable to contraband introduction, unauthorized communication, and potential breaches. These threats are growing in frequency and sophistication, with 42 contraband incidents already reported in FY26. Without physical deterrents such as privacy screening and razor wire, the facility remains exposed to external coordination of illicit activities, including gang-related messaging and smuggling. This project is not a discretionary upgrade—it is a mission-critical investment in public safety, regulatory compliance, and operational resilience. It directly supports multiple goals outlined in the ACC Strategic Plans (FY23–25 and FY26–28), including crime reduction, infrastructure maintenance, and community trust. By proactively addressing these vulnerabilities, ACC can avoid the costly consequences experienced by other jurisdictions, including litigation, federal oversight, and emergency interventions.

Operating Impact

Operating Impact: $15,000 per year beginning in FY28, totaling $60,000 over four years.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	-	-	565,000	-	-	-	-
TOTAL SOURCES	**-**	**-**	**565,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	-	-	565,000	-	-	-	-
TOTAL USES	**-**	**-**	**565,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Sheriff

Purchase a Virtual Reality Training System

Project Type: Current Services **Category**: Equipment
Project Timeline: FY26 to FY35 **Project ID:** c452601

Description

The Virtual Reality (VR) Training System simulates scenarios of real-world situations and prepares CCSO deputies and detention officers to respond appropriately. The training is inclusive of community engagement, situational judgment, critical thinking, de-escalation skills and use of force responses. This is year three (3) of the five (5) year project funding.

Justification

The VR Training System provides an immersive simulation of complex real-world scenarios in which the trainee can repeatedly practice situational judgment, threat identification, tactics, critical thinking, instantaneous decision-making, de-escalation, and community engagement. This continuous training option is essential for all CCSO law enforcement officers to prepare them for appropriate use of force responses, improve emotional intelligence and allow for trainers and supervisors to evaluate skills proficiency.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	45,000	22,500	-	22,500	5,625	-	-
TOTAL SOURCES	**45,000**	**22,500**	**-**	**22,500**	**5,625**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Equipment	45,000	22,500	-	22,500	5,625	-	-
TOTAL USES	**45,000**	**22,500**	**-**	**22,500**	**5,625**	**-**	**-**

Capital Detail by Department

Solid Waste

Automated Refuse/Recycling Trucks

Project Type: Current Services **Category**: Vehicles
Project Timeline: FY27 to FY36 **Project ID:** c552602

Description

Replacement of automated residential refuse/recycling fleet. The current automated fleet consists of four 2020 Mack/New Way and two 2022 Mack/New Way and one 2015 LaBrie that is waiting for surplus.

Justification

The original project reduced the Solid Waste Fleet by five vehicles and also reduced personnel by 9 employees by converting the fleet to automated vehicles. Automated vehicles operate with a single person versus the historical three person crews. The upfront capital cost to replace the fleet is paid back in approximately three years with the reduction in personnel and maintenance costs. The trucks are on a five-year replacement cycle. (staff is working to replace trucks after seven years instead of five - this requires a proper mechanic). In FY26, a new automated truck is approximately $422,000.

Operating Impact

Unidentifiable reductions to maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Solid Waste Ent. Fund	1,117,600	420,000	420,000	420,000	260,000	155,000	155,000
TOTAL SOURCES	**1,117,600**	**420,000**	**420,000**	**420,000**	**260,000**	**155,000**	**155,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	1,117,600	420,000	420,000	420,000	260,000	155,000	155,000
TOTAL USES	**1,117,600**	**420,000**	**420,000**	**420,000**	**260,000**	**155,000**	**155,000**

Capital Detail by Department

Solid Waste

Replace Mini-Packers

Project Type: Current Services
Project Timeline: FY26 to FY35
Category: Vehicles
Project ID: c552603

Description

Replace five (5) mini-packer trucks, two used in residential operations (backyard and areas inaccessible by automated trucks), and two used in commercial curbside operations (central business district, five points, and Prince Avenue to Normaltown corridor). One mini-packer is used daily to service commercial curbside trash and recycling customers throughout ACC.

Justification

The Solid Waste Department currently uses five mini-packer trucks for residential and commercial curbside operations. These trucks should be replaced every five years but attempting to move to a seven-year replacement cycle to capitalize on maintenance warranties, resale value and maintenance issues/costs exceed internal maintenance capabilities and budget. The use of the Georgia Municipal Association Loan Program allows funding to be spread over a three-year period when needed. We have three 2020 (one up for replacement) and one 2021 Isuzu and one 2024 Mac MD. In FY27, the cost of a new mini-packer is $225, 000 and has an eleven-yard capacity.

Operating Impact

Unidentifiable impact on maintenance operating costs.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Solid Waste Ent. Fund	354,300	196,000	196,000	100,000	100,000	100,000	100,000
TOTAL SOURCES	**354,300**	**196,000**	**196,000**	**100,000**	**100,000**	**100,000**	**100,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	354,300	196,000	196,000	100,000	100,000	100,000	100,000
TOTAL USES	**354,300**	**196,000**	**196,000**	**100,000**	**100,000**	**100,000**	**100,000**

Capital Detail by Department

Solid Waste

Replace Commercial Dumpster Collection Front-End Loader

Project Type: Current Services
Category: Vehicle
Project Timeline: FY26 to FY36
Project ID: c552604

Description

Purchase a replacement 40-cubic yard front-end load truck for commercial dumpster collection. These vehicles provide service for commercial waste and recycling throughout the community.

Justification

Systematic replacement of vehicles is necessary to keep the fleet in adequate operating condition and to provide efficient commercial dumpster collection (refuse and recycling) to our customers. The expected useful life of front-end load trucks is seven (7) years. Funds for the replacement of these vehicles are put in the Solid Waste Enterprise fund annually. The use of the Georgia Municipal Association loan program allows funding to be spread over a three-year period. Out-year funding will replace 2017, 2020, 2021 and 2024 vehicles. The 2017 will be going to surplus in FY26. In FY26, the cost of a new FEL is $377,000.

Operating Impact

Unidentifiable reduction to maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Solid Waste Ent. Fund	218,500	248,500	244,900	126,100	40,000	40,000	-
TOTAL SOURCES	**218,500**	**248,500**	**244,900**	**126,100**	**40,000**	**40,000**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	218,500	248,500	244,900	126,100	40,000	40,000	-
TOTAL USES	**218,500**	**248,500**	**244,900**	**126,100**	**40,000**	**40,000**	**-**

Capital Detail by Department

Solid Waste

Dumpsters, Roll-carts and Roll-offs

Project Type: Current Services
Category: Equipment
Project Timeline: Ongoing
Project ID: c552605

Description

Purchase collection containers (dumpsters, roll-carts, roll-offs, etc.) for Collection Operations.

Justification

Healthy, Livable, Sustainable Athens-Clarke County. The Solid Waste Department currently collects trash and recycling in residential and commercial roll-carts and commercial dumpsters. All of these containers are aging and need replacing.

Operating Impact

Unidentifiable reduction to replacement operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Solid Waste Ent. Fund	-	50,000	30,000	-	-	-	-
TOTAL SOURCES	**-**	**50,000**	**30,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Equipment	-	50,000	30,000	-	-	-	-
TOTAL USES	**-**	**50,000**	**30,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Solid Waste

Landfill: Replace Bulldozer

Project Type: Current Services
Project Timeline: FY27 to FY36
Category: Equipment
Project ID: c552701

Description

This project is for the routine replacement of the three (3) bulldozers used daily at the Athens-Clarke County Municipal Solid Waste landfill.

Justification

The three D6 bulldozers are the most heavily used pieces of equipment at the landfill. They are used daily for earth-moving, pushing trash to the working face, covering trash with dirt and rock removal. The 2014 has been rebuilt, 2016 is a back-up, and the 2019 Caterpillar is still in use. Historically, their useful life has been seven years, although five years is a better estimate. The replacements can be done using the Georgia Municipal Association loan program spreading the purchase over a three-year time frame. The 2016 will be replaced in FY25-FY26. The 2016 will be replaced through the Landfill Construction Bond. In FY26, a new landfill bulldozer is $624,000. NOTE: We are having success with rebuilding landfill equipment and wish to continue as available and possible.

Operating Impact

Unidentifiable reduction to maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	371,000	-	175,000	175,000	100,000	100,000	100,000
TOTAL SOURCES	**371,000**	**-**	**175,000**	**175,000**	**100,000**	**100,000**	**100,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Equipment	371,000	-	175,000	175,000	100,000	100,000	100,000
TOTAL USES	**371,000**	**-**	**175,000**	**175,000**	**100,000**	**100,000**	**100,000**

Capital Detail by Department

Solid Waste

RMPF: Belt Replacement for RMPF

Project Type: Current Services
Category: Equipment
Project Timeline: Ongoing
Project ID: c552606

Description

The Recovered Material Processing Facility (RMPF) relies on belts to move material through the facility. The current RMPF is over 30 years old, fifteen years past its useful life. In FY26-Fy27, the new RMPF will be built with SPLOST funds and possibly grant funding.

Justification

Healthy, Livable, Sustainable Athens-Clarke County. Belts are integral for the movement of material through the processing zones within the RMPF. The belts must remain in proper working order for the safety of the employees and efficiency of the system. The materials (paper, bottles and cans) will not move through the RMPF without belts.

Operating Impact

Unidentifiable reduction to maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	114,900	100,000	100,000	-	-	-	-
TOTAL SOURCES	**114,900**	**100,000**	**100,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Equipment	114,900	100,000	100,000	-	-	-	-
TOTAL USES	**114,900**	**100,000**	**100,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Solid Waste

Landfill: Replace Dump Truck (25 yard articulating)

Project Type: Current Services **Category**: Equipment
Project Timeline: FY27 to FY36 **Project ID:** c552702

Description

This project is for the routine replacement of the two 25-yard Articulating Dump Trucks for use at the ACC Municipal Solid Waste Landfill.

Justification

The landfill currently uses two 25-yard articulating dump trucks to haul dirt and other materials. The current vehicles are a 2016 Volvo and 2019 Caterpillar. The vehicles have a useful operational life of approximately 15 years. Vehicles are typically purchased using the Georgia Municipal Association loan program, thereby spreading the payments out over three years. Funds are set aside annually in the landfill's budget for equipment replacements. Trucks cost $250,000 in FY25.

Operating Impact

Unidentifiable reduction in maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	132,185	-	30,000	80,000	80,000	80,000	80,000
TOTAL SOURCES	**132,185**	**-**	**30,000**	**80,000**	**80,000**	**80,000**	**80,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Equipment	132,185	-	30,000	80,000	80,000	80,000	80,000
TOTAL USES	**132,185**	**-**	**30,000**	**80,000**	**80,000**	**80,000**	**80,000**

Capital Detail by Department

Solid Waste

Landfill: Replace Trash Compactor

Project Type: Current Services
Category: Equipment
Project Timeline: FY26 to FY35
Project ID: c0383

Description

This project is for the routine replacement and/or rebuild of the two (2) trash compactors used daily at the Athens-Clarke County Municipal Solid Waste Landfill. The compactor is used to properly position refuse in the working area of the landfill and then compact the materials by repeatedly driving over the area with cleated wheels. Compactors weigh over 100,000 lbs.

Justification

Trash compactors are essential to the efficient operation of the landfill. Subtitle D landfill requirements necessitate compaction for all refuse to save land and airspace. The expected life cycle of a compactor is ten (10) years. The current tonnage at the landfill allows for a slightly longer life cycle. Two (2) compactors are required to be at the landfill by GAEPD approved Design and Operations Plans for the landfill. Currently, we have a 2022 Caterpillar. We rebuilt the 2008 and 2012 Al-Jon. In FY26, a rebuild cost is approximately $515,000.

Operating Impact

Unidentifiable reduction to maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	137,500	-	-	-	-	250,000	250,000
TOTAL SOURCES	**137,500**	**-**	**-**	**-**	**-**	**250,000**	**250,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	137,500	-	-	-	-	250,000	250,000
TOTAL USES	**137,500**	**-**	**-**	**-**	**-**	**250,000**	**250,000**

Capital Detail by Department

Solid Waste

Compost: Replace pad pavement

Project Type: Current Services
Project Timeline: FY27 to FY36
Category: Infrastructure
Project ID: c552703

Description

Repair and/or repave the compost pad.

Justification

The ACC Commercial Composting Facility (Classic City Compost) is an EPD permitted commercial composting facility covering 4.5 paved acres. The facility opened in 2011. Because biosolids from ACC Public Utilities are being composted, the paved pad is required. The pad is now 14 years old — the pavement is in need of repairs. The ACCGov paving expert at Transportation and Public Works came and inspected the pavement. The estimate and suggested repairs came from that inspection. Biosolid composting is regulated by the EPA Clean Water Act. Thus, we have a permit with specific requirements from the Act. The paved area is a requirement.

Operating Impact

Unidentifiable reduction in maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	-	-	100,000	100,000	100,000	100,000	150,000
TOTAL SOURCES	**-**	**-**	**100,000**	**100,000**	**100,000**	**100,000**	**150,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	-	-	100,000	100,000	100,000	100,000	150,000
TOTAL USES	**-**	**-**	**100,000**	**100,000**	**100,000**	**100,000**	**150,000**

Capital Detail by Department

Solid Waste

Landfill: Material Recycling Facility Equipment and Improvements

Project Type: Current Services **Category**: Facilities
Project Timeline: Ongoing **Project ID:** c552607

Description

The Material Recycling Facility (MRF) is a building over 20 years old that was built with GEFA funds for material separation of recyclables from selected loads at the landfill (staff term the MRF the "red building"). This building is in need of some structural improvements and a new small loader for use in the building.

Justification

The MRF facility is permitted by the Georgia Environmental Protection Division as a Material Recycling Facility (MRF). This facility must be maintained and improved as necessary. This facility is needed for material sortation of recyclables from select loads; small customer deposition of materials to avoid accidents/incidents on the landfill working face; tipping from ACC Collections trucks for CBD nightshift and small quality loading of compost.

Operating Impact

Unidentifiable reduction to operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	90,000	60,000	40,000	12,000	12,000	12,000	12,000
TOTAL SOURCES	**90,000**	**60,000**	**40,000**	**12,000**	**12,000**	**12,000**	**12,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	90,000	60,000	-	12,000	12,000	12,000	12,000
Capital - Equipment	-	-	40,000	-	-	-	-
TOTAL USES	**90,000**	**60,000**	**40,000**	**12,000**	**12,000**	**12,000**	**12,000**

Capital Detail by Department

Solid Waste

Landfill Heavy Equipment/Truck: Replace Roll-Off Container Trucks

Project Type: Current Services **Category**: Vehicles
Project Timeline: FY27 to FY36 **Project ID:** c552608

Description

Purchase replacement of roll-off container trucks which are used daily to service recycling drop-off centers and open top trash roll-offs throughout Athens-Clarke County. These trucks are used in a variety of applications both in the landfill and collection division.

Justification

The Solid Waste Department has a 2006 (landfill), 2012 (landfill), two 2018 and 2022 roll-off container trucks. These trucks provide service to nine (9) drop-off centers and service over 40 open-top containers. These trucks have an expected ten (10) year life cycle. Tentative, both 2018's will be replaced in FY27-FY29 cycle. In FY26, the cost of a new roll-off truck is $265,000.

Operating Impact

Unidentifiable reduction to operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	373,100	90,000	90,000	50,000	50,000	50,000	50,000
TOTAL SOURCES	**373,100**	**90,000**	**90,000**	**50,000**	**50,000**	**50,000**	**50,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	373,100	90,000	90,000	50,000	50,000	50,000	50,000
TOTAL USES	**373,100**	**90,000**	**90,000**	**50,000**	**50,000**	**50,000**	**50,000**

Capital Detail by Department

Solid Waste

Landfill: Replace Road Tractor

Project Type: Current Services
Project Timeline: FY27 to FY36
Category: Vehicles
Project ID: c0823

Description

Replacement of road tractor used at the landfill to haul semi-trailers with trash, recycling, fuel and/or leachate. This purchase would replace the 2010 road tractor. This purchase would take place in FY25.

Justification

Road tractors are used daily at the landfill to transport various materials. Semi-trailers are used to collect materials that are later delivered to the landfill working face; recyclable materials to the RMPF; leachate to recirculate; and moving fuel tank, as needed. Out-year funding would be used to replace the 2010 Freightliner M2-112 road tractor. Staff is recommending the purchase of a used pre-DEF road tractor if approved by Purchasing Division.

Operating Impact

Unidentifiable reduction to maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	334,000	-	-	-	-	-	-
TOTAL SOURCES	**334,000**	**-**	**-**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	334,000	-	-	-	-	-	-
TOTAL USES	**334,000**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Detail by Department

Solid Waste

Collections: Replace Compost Collection Truck

Project Type: Current Services
Category: Vehicles
Project Timeline: FY27 to FY36
Project ID: c552704

Description

Purchase a replacement truck for compost collection. This vehicle provides service for commercial compost collection throughout the community.

Justification

Systematic replacement of vehicles is necessary to keep the fleet in adequate operating condition and to provide efficient to our compost customers. The expected useful life of this truck is ten (10) years. Funds for the replacement of these vehicles are put in the Solid Waste Enterprise fund annually. The use of the Georgia Municipal Association loan program allows funding to be spread over a three-year period. In FY26, the cost of a new truck is $184,489.

Operating Impact

Unidentifiable reduction to maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Solid Waste Ent. Fund	-	-	29,000	29,000	29,000	29,000	29,000
TOTAL SOURCES	**-**	**-**	**29,000**	**29,000**	**29,000**	**29,000**	**29,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	-	-	29,000	29,000	29,000	29,000	29,000
TOTAL USES	**-**	**-**	**29,000**	**29,000**	**29,000**	**29,000**	**29,000**

Capital Detail by Department

Solid Waste

Landfill: Replace Track Excavator

Project Type: Current Services
Project Timeline: FY27 to FY36
Category: Equipment
Project ID: c0807

Description

Replace the existing Track Excavator at the landfill.

Justification

The excavator is used daily to load dirt, rock, mulch and for maintenance and construction of drainage/detention areas. The current excavator is a 2020 and has an estimated useful life of 12 years. In FY25, a new excavator is $350,000.

Operating Impact

Unidentifiable reduction in maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	300,000	-	-	-	-	100,000	100,000
TOTAL SOURCES	**300,000**	**-**	**-**	**-**	**-**	**100,000**	**100,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	300,000	-	-	-	-	100,000	100,000
TOTAL USES	**300,000**	**-**	**-**	**-**	**-**	**100,000**	**100,000**

Capital Detail by Department

Solid Waste

Compost: Skid Steer Replacement

Project Type: Current Services
Project Timeline: FY27 to FY35
Category: Equipment
Project ID: c0808

Description

Purchase skid steer (small loader) for loading compost into customer vehicles.

Justification

A small loader is needed to load purchased compost into customer vehicles. Without a loader, landfill staff would not be able to load finished compost into smaller vehicles (trucks) around the Material Recovery Facility (MRF or red building). The 2020 skid steer is currently being used and has a ten-year life cycle.

Operating Impact

Unidentifiable reduction in maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	-	-	-	-	40,000	40,000	-
TOTAL SOURCES	**-**	**-**	**-**	**-**	**40,000**	**40,000**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Equipment	-	-	-	-	40,000	40,000	-
TOTAL USES	**-**	**-**	**-**	**-**	**40,000**	**40,000**	**-**

Capital Detail by Department

Solid Waste

Compost: Rubber Tire Loaders Replacement

Project Type: Current Services **Category**: Equipment
Project Timeline: FY27 to FY36 **Project ID:** c552705

Description

There are currently two loaders used at the Commercial Composting Facility at the landfill. There is a 2018 Caterpillar (this replaced the PUD 2009 purchase) and a 2023 Caterpillar.

Justification

These loaders are used to load, bulk compost sales and move/mix material in composting operations.

Operating Impact

Unidentifiable reduction to maintenance operating expenses.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	125,000	-	125,000	125,000	-	-	-
TOTAL SOURCES	**125,000**	**-**	**125,000**	**125,000**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	125,000	-	125,000	125,000	-	-	-
TOTAL USES	**125,000**	**-**	**125,000**	**125,000**	**-**	**-**	**-**

Capital Detail by Department

Solid Waste

Compost: Trommel Screen Replacement

Project Type: Current Services
Category: Equipment
Project Timeline: FY26 to FY35
Project ID: N/A

Description

Purchase of a replacement trommel screen to process finished compost at the ACC Commercial Compost Facility at the ACC Landfill.

Justification

The trommel screen is used to sift finished compost for final use and/or sale. Materials that have met the processing and testing conditions are run through the screen to remove the larger materials. Larger materials are returned to the processing area for re-mixing. Finished materials are sold to the public or used in landfill operations. Funds for the replacement of this and other equipment at the landfill are set aside annually for their replacement. The original trommel screen caught fire in March 2020 and was a total loss. Safety and Risk replaced the original trommel screen through insurance.

Operating Impact

This project will allow for additional revenue generating by improving product quality through the removal of large items including contamination and creating a uniform texture, enhancing its value for sale and increasing the efficiency of the composting process.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Landfill Enterprise Fund	-	-	-	-	17,000	17,000	17,000
TOTAL SOURCES	**-**	**-**	**-**	**-**	**17,000**	**17,000**	**17,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	-	-	-	-	17,000	17,000	17,000
TOTAL USES	**-**	**-**	**-**	**-**	**17,000**	**17,000**	**17,000**

Capital Detail by Department

Transportation & Public Works

Streets & Drainage Operations Coordinator Truck

Project Type: Current Services
Category: Vehicles
Project Timeline: FY27 to FY27
Project ID: c532701

Description

4x4 truck for proposed new Stormwater Operations Coordinator position.

Justification

Goal Area 3: Organizational Improvement/A. Develop strategies to recruit, reward, and retain high performing employees, both internally and externally, including individuals coming out of the justice system

1. Meet current and future workforce needs

2. 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

3. Provide the tools staff need to improve their daily work and deliver better service to residents.

In FY25 Mayor and Commission approved a level of service increase. With this increased service and personnel, an Operations Coordinator dedicated to the stormwater side of Streets and Drainage is needed to maintain expected current level of service. With a Coordinator, timely visits with residents who have concerns as well as maintenance and inspections will increase and enhance staff preventative maintenance efforts. The current workload is too large for the single Operations Coordinator in place. This position will be managing 2 vac truck cleaning crews, driveway pipe cleaning crew, stormwater inspections for the NPDES permit, stormwater camera operations, rock program deliveries, and the street sweeping contractor. All of these services benefit everyone working, living and visiting ACC through stormwater mitigation. This position is also an emergency position that will respond to 24-hour emergencies, including but not limited to storm-related issues.

Operating Impact

Adding an additional position will reduce overtime expenses and allow greater completion rate of requests.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Stormwater Ent. Fund	-	-	75,000	-	-	-	-
TOTAL SOURCES	**-**	**-**	**75,000**	**-**	**-**	**-**	**-**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Vehicles	-	-	75,000	-	-	-	-
TOTAL USES	**-**	**-**	**75,000**	**-**	**-**	**-**	**-**

Capital Detail by Department

Transportation & Public Works

Pavement Maintenance Program

Project Type: Current Services
Category: Roadways
Project Timeline: Ongoing
Project ID: c0183

Description

This Life Cycle program provides for the maintenance, repair, and reconstruction of pavement on Athens-Clarke County roads. The majority of the maintenance work is performed by a contractor under the direction of the Engineering Division within the Transportation & Public Works Department.

Justification

This program is critical to the effective operation of our transportation system and benefits the public and motorists in Athens-Clarke County. ACCGOV is responsible for approximately 130 lane-miles of arterial roads, 290 lane-miles of collector roads, and 865 lane-miles of local roads (Total Lane Miles 1,285). Pavement rehabilitation is a life cycle item with an estimated annual capital cost of approximately $14 million, and this is expected to grow at a rate of 4% per year due to market forces. The Department's goal and industry standard sets a resurfacing frequency of 10 years for arterials, 15 years for collectors, and 20 years for local roads. Frequencies longer than these recommendations result in failing roadway structures and increased rehabilitation costs. This funding proposal equates to resurfacing 75 lane-miles annually for a weighted frequency of about 17 years by FY28. To fund both life cycle costs and eliminate the existing pavement deficit, total funding levels should be $14.8 million annually. The pavement program funding is currently supplemented by annual state funds provided through the Local Maintenance & Improvement Grant (LMIG), as well as TSPLOST 2023 funds. Future SPLOST/TSPLOST funding would reduce the expected burden on General Funds in fiscal years FY28 and beyond.

Operating Impact

A robust paving program will reduce streets and drainage operating expenses for day-to-day roadway repairs.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	2,578,500	-	-	2,998,000	3,006,000	3,026,875	3,026,875
TOTAL SOURCES	**2,578,500**	**-**	**-**	**2,998,000**	**3,006,000**	**3,026,875**	**3,026,875**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	2,578,500	-	-	2,998,000	3,006,000	3,026,875	3,026,875
TOTAL USES	**2,578,500**	**-**	**-**	**2,998,000**	**3,006,000**	**3,026,875**	**3,026,875**

Capital Detail by Department

Transportation & Public Works

Stormwater Improvement Program

Project Type: Current Services **Category**: Infrastructure
Project Timeline: Ongoing **Project ID:** c532601

Description

This is an ongoing program that enhances the resiliency of Athens-Clarke County by replacing, improving, and creating stormwater management measures to enhance aquatic ecosystems, improve water quality, and minimize flooding hazards. Such structural practices work hand in hand with outreach to encourage and facilitate land stewardship measures on both public and private property. Exact project locations are determined through the Areawide Stormwater Master Plan, the requirements of the NPDES Phase II permit, the Live Stream Pipe Replacement Program, and the Watershed Master Plan. Please note, the program reflects only the capital improvements associated with stormwater improvements, since the operating and general maintenance costs are included in the Stormwater Enterprise Fund annual budget.

Justification

Pipes that carry streams under roads maintained by ACCGov are crucial for safe transportation throughout this jurisdiction. Replacement and maintenance of storm pipes that are failing or that have been deemed to be unreliable prioritizes public health and safety. These pipes are identified in the Live Stream Pipe Replacement Program. Priority for design and construction is based on a rating system approved by Mayor and Commission.

Athens-Clarke County is regulated under a General Stormwater Permit administered by the Georgia Environmental Protection Division. Mapping, monitoring, and condition assessments of built and natural systems are a required element of ACCGov's permit responsibilities.

In FY27, staff anticipates to replace 2-3 stormwater pipes through contracted services and 20 smaller stormwater pipes through in-house labor.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Stormwater Ent. Fund	1,244,800	1,236,000	750,000	750,000	750,000	750,000	750,000
TOTAL SOURCES	**1,244,800**	**1,236,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - Infrastructure	1,244,800	1,236,000	750,000	750,000	750,000	750,000	750,000
TOTAL USES	**1,244,800**	**1,236,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**

Capital Detail by Department

Transportation & Public Works

Signal Replacement

Project Type: Current Services
Project Timeline: Ongoing
Category: Roadways
Project ID: c0094

Description

Athens-Clarke County is responsible for the routine maintenance and efficient operation of 177 traffic signals (91 are owned by ACC; 80 are owned by GDOT; and 6 are owned by UGA. The life cycle for existing traffic signal equipment, to keep it operating efficiently and have it responsive to traffic flows, is approximately 13 years. Funds will be used to purchase and install equipment necessary to re-build aging traffic signals including poles, controller equipment, signal heads, signal wire, replacing detection and miscellaneous equipment. Should a new traffic signal become warranted, this capital budget would fund installation.

Justification

The costs to maintain traffic signal equipment increase as the equipment ages beyond 13 years. The current average age of the 91 traffic signals owned by ACCGov is about 25 years, with 32 signals that are over 30 years old. At current funding levels, it is expected that this number will continue to grow. With increased age, required maintenance repairs also increase, which affects the Department's operating budget. Further, the increased likelihood of malfunctions threatens the safety and efficiency of the overall traffic signal system. The proposed general capital funding levels, combined with TSPLOST 2026 funds, would achieve a sustainable 13-year replacement cycle by FY27, considering costs of a new traffic signal to range between $350k and $450k in present dollars. FY28 and beyond proposed includes a projected 3% increase for inflation.

Specifically, Traffic Engineering would be able to deliver 30 priority traffic signal rebuilds (which have an average age of 40 years) over the next five fiscal years based on these funding levels.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
General Cap. Proj. Fund	1,260,900	-	-	1,349,000	1,353,000	1,362,000	1,362,000
TOTAL SOURCES	**1,260,900**	**-**	**-**	**1,349,000**	**1,353,000**	**1,362,000**	**1,362,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	1,260,900	-	-	1,349,000	1,353,000	1,362,000	1,362,000
TOTAL USES	**1,260,900**	**-**	**-**	**1,349,000**	**1,353,000**	**1,362,000**	**1,362,000**

Capital Detail by Department

Transportation & Public Works

Residential Detention Basin Maintenance

Project Type: Current Services
Category: Infrastructure
Project Timeline: Ongoing
Project ID: c532602

Description

This project provides funding to maintain outlet control structure of detention basins in single family residential subdivisions that are not currently maintained by a Homeowner Association, per the Stormwater Level of Service expansion approved by M&C in 2023.

Justification

Thirty-eight detention basins that serve multiple parcels are currently the sole maintenance responsibility of the property owner/s on which they are located. Replacement or repair of outlet control structures for these flood-control facilities can be burdensome since the costs are not shared by all of the owners of the property that contribute stormwater runoff to them. This level of service increase was approved by M&C as part of PW-002 at the September 5th, 2023 meeting.

Operating Impact

No impact.

Capital Improvement Plan

SOURCES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Stormwater Ent. Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL SOURCES	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**

USES	*FY25 End Bal.*	*FY26 Budget*	*FY27 Approved*	*FY28 Proposed*	*FY29 Proposed*	*FY30 Proposed*	*FY31 Proposed*
Capital - M&R and R&R	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL USES	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**

Budgets By Fund

This section provides summary budget information by Fund for revenues and expenditures. A Fund is an individual accounting entity, which segregates expenditures, revenues, and other transactions for a specific group of activities.

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.

Special Revenue Funds are established to account for specific revenue sources that are usually legally restricted. These include:

- Hotel/Motel Tax
- Community Development Block Grant (CDBG)
- Emergency Telephone (E-911)
- HOME Grant Program
- Grants (All other grant programs)
- Alternative Dispute Resolution (ADR)
- Affordable Housing Fund
- Supportive Housing Fund
- Special Programs and Initiatives Fund
- Building Inspection
- Sheriff Inmate Fund
- Corrections Inmate Fund
- Tax Allocation District Funds
- Transit Fund

Capital Projects Funds are used to account for financial resources for the acquisition and construction of major Capital Facilities. This includes:

-Economic Development Fund which accounts for revenues and expenditures for infrastructure improvements needed to recruit new or expansions of existing industries

-General Capital Projects Fund for capital projects which are not accounted for in the General Fund

Debt Service Funds are established to account for expenditures for debt principal and interest.

-SPLOST Debt Service - Established to account for the debt service expenditures financed through Special Purpose Local Option Sales Tax programs.

Enterprise Funds are used to account for operations which are similar to a private business enterprise or the governing body has identified a need to account for an operation in this manner. These include:

- Airport
- Landfill
- Water & Sewer
- Solid Waste Collection
- Stormwater Utility

Internal Service Funds are used to account for the operations of departments which provide goods and services to other government departments or agencies on a cost reimbursement basis. These include:

- Internal Support
- Fleet Management
- Fleet Replacement
- Self-Funded Insurance & Claims
- Self-Funded Health Insurance

In addition, this section includes a listing of Interfund Transfer payments or transfers between funds on the last page.

All Funds Summary

Revenues & Expenditures by Fund Type

	General Fund	Total Special Revenue Funds	Total Capital Projects Funds	Total Debt Service Funds	Total Enterprise Funds	Total Internal Service Funds	Total All Funds
Revenues:							
Property Taxes	106,688,000	2,860,400	0	0	0	0	109,548,400
Sales Tax	39,000,000	0	0	0	0	0	39,000,000
Other Taxes	29,582,500	7,720,177	0	0	0	0	37,302,677
Licenses & Permits	1,012,290	2,100,000	0	0	0	0	3,112,290
Intergovernmental	1,902,400	8,225,589	0	0	0	0	10,127,989
Charges for Services	18,348,829	2,706,095	0	0	104,779,499	41,609,291	167,443,714
Fines & Forfeitures	2,382,000	165,500	0	0	0	0	2,547,500
Other Revenues	2,924,984	208,605	0	0	985,200	0	4,118,789
Other Financing Sources/Transfers In	4,288,447	1,504,740	7,500,000	14,660,650	135,000	0	28,088,837
Total Revenues	**$206,129,450**	**$25,491,106**	**$7,500,000**	**$14,660,650**	**$105,899,699**	**$41,609,291**	**$401,290,196**
Use of Fund Balance	7,426,000	2,013,426	0	0			9,439,426
Use of Unrestricted Net Position					14,987,070	3,819,316	18,806,386
Total Revenues & Other Sources	**$213,555,450**	**$27,504,532**	**$7,500,000**	**$14,660,650**	**$120,886,769**	**$45,428,607**	**$429,536,008**
Less Interfund Transfers and Charges							(51,054,087)
Total Net Revenues	**$213,555,450**	**$27,504,532**	**$7,500,000**	**$14,660,650**	**$120,886,769**	**$45,428,607**	**$378,481,921**
Expenditures:							
Mayor & Commission	966,053	0	0	0	0	0	966,053
Manager's Office	1,914,896	0	0	0	150,000	0	2,064,896
Attorney	1,131,689	0	0	0	0	0	1,131,689
Operational Analysis	438,091	0	0	0	0	0	438,091
Finance	2,849,665	0	0	0	0	0	2,849,665
Human Resources	2,648,341	50,000	0	0	0	1,862,898	4,561,239
Tax Commissioner	1,913,138	0	0	0	0	0	1,913,138
Tax Assessor	1,441,522	0	0	0	0	0	1,441,522
Board of Elections	1,642,432	0	0	0	0	0	1,642,432
Budget & Strategic Analysis	1,133,946	0	0	0	0	0	1,133,946
Information Technology	5,744,737	0	500,000	0	89,107	0	6,333,844
Organizational Development	562,511	0	0	0	0	0	562,511
Communications	812,664	0	30,000	0	0	0	842,664
Sustainability	0	820,522	0	0	0	0	820,522
Capital Projects Department	111,383	0	0	0	0	0	111,383
Other General Admin	21,187,289	6,140,884	500,000	0	6,341,447	31,835,835	66,005,455
General Government	**$44,498,357**	**$7,011,406**	**$1,030,000**	**$0**	**$6,580,554**	**$33,698,733**	**$92,819,050**
Superior Court	4,845,871	370,541	0	0	0	0	5,216,412
Clerk of Courts	1,858,547	0	0	0	0	0	1,858,547
State Court	1,183,903	0	0	0	0	0	1,183,903
Solicitor	1,979,669	10,000	0	0	0	0	1,989,669
District Attorney	2,485,696	354,953	0	0	0	0	2,840,649
Juvenile Court	962,144	0	0	0	0	0	962,144
Magistrate's Court	1,164,757	0	0	0	0	0	1,164,757
Probate Court	998,437	0	0	0	0	0	998,437
Municipal Court	919,201	0	0	0	0	0	919,201
Judicial	**$16,398,225**	**$735,494**	**$0**	**$0**	**$0**	**$0**	**$17,133,719**

All Funds Summary

	General Fund	Total Special Revenue Funds	Total Capital Projects Funds	Total Debt Service Funds	Total Enterprise Funds	Total Internal Service Funds	Total All Funds
Police	35,482,699	4,504,760	241,500	0	0	0	40,228,959
Fire	23,175,664	131,282	70,000	0	0	0	23,376,946
Corrections	5,503,288	50,000	150,000	0	0	0	5,703,288
Animal Services	1,846,327	0	0	0	0	0	1,846,327
Sheriff	25,741,349	118,605	565,000	0	0	0	26,424,954
Coroner	169,167	0	0	0	0	0	169,167
Public Safety	**$91,918,494**	**$4,804,647**	**$1,026,500**	**$0**	**$0**	**$0**	**$97,749,641**
Transportation & Public Works	6,594,268	0	0	0	6,267,443	0	12,861,711
Public Utilities	0	0	0	0	82,813,829	0	82,813,829
Solid Waste	3,553,785	0	0	0	9,257,195	0	12,810,980
Central Services	14,599,390	55,000	5,363,500	0	0	11,219,855	31,237,745
Public Works	**$24,747,443**	**$55,000**	**$5,363,500**	**$0**	**$98,338,467**	**$11,219,855**	**$139,724,265**
Leisure Services	10,893,182	35,000	80,000	0	0	0	11,008,182
Culture & Recreation	**$10,893,182**	**$35,000**	**$80,000**	**$0**	**$0**	**$0**	**$11,008,182**
Housing & Comm. Dev.	3,148,108	2,728,814	0	0	0	0	5,876,922
Economic Development	1,030,790	127,504	0	0	0	0	1,158,294
Airport	0	0	0	0	4,157,204	0	4,157,204
Transit	0	3,202,121	0	0	0	0	3,202,121
Planning	1,380,469	410,391	0	0	0	0	1,790,860
Building Inspection	1,304,475	1,838,865	0	0	38,953	0	3,182,293
Cooperative Extension	299,841	0	0	0	0	0	299,841
Housing & Development	**$7,163,683**	**$8,307,695**	**$0**	**$0**	**$4,196,157**	**$0**	**$19,667,535**
Quasi-Governmental Agencies	8,421,926	5,953,990	0	0	0	0	14,375,916
Debt Service	509,400	0	0	14,660,650	7,213,629	0	22,383,679
Total Expenditures	**$204,550,710**	**$26,903,232**	**$7,500,000**	**$14,660,650**	**$116,328,807**	**$44,918,588**	**$414,861,987**
Other Financing Uses/Transfers Out	9,004,740	601,300	0	0	3,561,322	287,909	13,455,271
Total Expenditures & Other Financing Uses	**$213,555,450**	**$27,504,532**	**$7,500,000**	**$14,660,650**	**$119,890,129**	**$45,206,497**	**$428,317,258**
Less Interfund Transfers and Charges							(51,054,087)
Total Net Expenditures	**$213,555,450**	**$27,504,532**	**$7,500,000**	**$14,660,650**	**$119,890,129**	**$45,206,497**	**$377,263,171**
Designated for Future Capital Improvements & Debt Service	0	0	0	0	996,640	222,110	1,218,750
Total Expenditures & Designations	**$213,555,450**	**$27,504,532**	**$7,500,000**	**$14,660,650**	**$120,886,769**	**$45,428,607**	**$378,481,921**

All Funds Summary

Expenditures by Fund

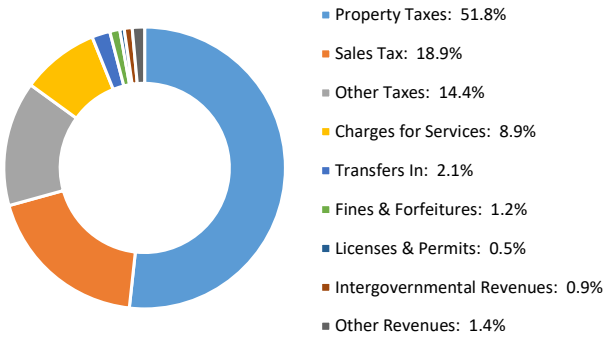
	FY26 Budget	FY27 Approved	Change Amount	Change Percent
General Fund	202,000,333	213,555,450	11,555,117	5.7%
Special Revenue Funds				
Hotel/Motel Fund	6,741,740	6,970,290	228,550	3.4%
Community Dev. Grant Fund	1,210,965	1,213,341	2,376	0.2%
Emergency Telephone System Fund	4,612,329	4,930,709	318,380	6.9%
HUD HOME Grant Fund	717,915	817,480	99,565	13.9%
Grants Fund	380,184	428,805	48,621	12.8%
Alternative Dispute Resolution Fund	284,309	292,095	7,786	2.7%
Affordable Housing Fund	1,190,000	456,000	(734,000)	-61.7%
Supportive Housing Grant Fund	457,250	712,093	254,843	55.7%
Special Programs Fund	715,774	1,659,346	943,572	131.8%
Building Inspection Fund	2,476,390	2,560,211	83,821	3.4%
Sheriff Inmate Fund	70,000	123,605	53,605	76.6%
Corrections Inmate Fund	50,000	50,000	0	0.0%
Mall Area TAD	303,800	382,500	78,700	25.9%
West Broad/Hawthorne TAD	301,000	249,800	(51,200)	-17.0%
Newton Bridge TAD	382,800	400,700	17,900	4.7%
East Downtown TAD	418,800	589,800	171,000	40.8%
North Avenue TAD	149,000	155,500	6,500	4.4%
Lexington Road TAD	678,900	1,082,100	403,200	59.4%
Transit Fund	9,310,970	4,430,157	(4,880,813)	-52.4%
Subtotal Special Revenue Funds	**$30,452,126**	**$27,504,532**	**($2,947,594)**	**-9.7%**
Capital Projects Funds				
Economic Dev. Capital Projects Fund	0	500,000	500,000	--
General Capital Projects Fund	3,837,500	7,000,000	3,162,500	82.4%
Subtotal Capital Projects Funds	**$3,837,500**	**$7,500,000**	**$3,662,500**	**95.4%**
Debt Service Funds				
SPLOST Debt Service Fund	14,952,775	14,660,650	(292,125)	-2.0%
Enterprise Funds				
Airport Fund	4,423,417	4,684,413	260,996	5.9%
Landfill Fund	5,641,281	6,099,360	458,079	8.1%
Water & Sewer Fund	76,274,618	95,601,476	19,326,858	25.3%
Solid Waste Fund	5,178,541	5,699,842	521,301	10.1%
Stormwater Fund	7,632,413	7,805,038	172,625	2.3%
Subtotal Enterprise Funds	**$99,150,270**	**$119,890,129**	**$20,739,859**	**20.9%**
Internal Service Funds				
Internal Support Fund	2,059,678	2,510,157	450,479	21.9%
Fleet Management Fund	3,751,018	3,954,649	203,631	5.4%
Fleet Replacement Fund	4,955,350	5,101,300	145,950	2.9%
Insurance & Claims Fund	6,465,253	7,523,161	1,057,908	16.4%
Health Insurance Fund	23,943,505	26,117,230	2,173,725	9.1%
Subtotal Internal Service Funds	**$41,174,804**	**$45,206,497**	**$4,031,693**	**9.8%**
Less Interfund Transfers and Charges	(56,070,571)	(51,054,087)	5,016,484	-8.9%
Total Operating & Capital Expenditures	**$335,497,237**	**$377,263,171**	**$41,765,934**	**12.4%**

General Fund

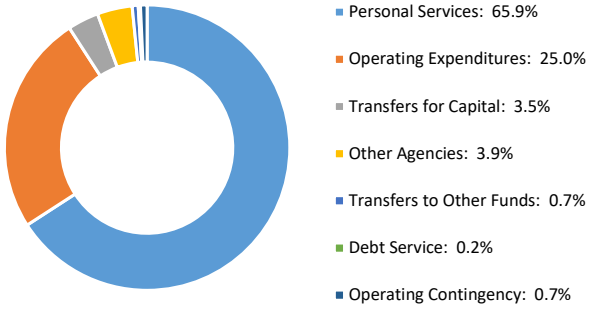
Revenues & Expenditures by Type

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Property Taxes	99,709,455	101,154,000	105,088,000	106,688,000	5,534,000	5.5%
Sales Tax	37,243,904	38,400,000	39,000,000	39,000,000	600,000	1.6%
Other Taxes	27,326,186	27,713,000	29,582,500	29,582,500	1,869,500	6.7%
Licenses & Permits	1,002,975	951,600	1,012,290	1,012,290	60,690	6.4%
Intergovernmental Revenues	1,711,253	1,888,748	1,902,400	1,902,400	13,652	0.7%
Charges for Services	16,426,169	18,065,903	18,348,829	18,348,829	282,926	1.6%
Fines & Forfeitures	2,291,369	1,911,000	2,382,000	2,382,000	471,000	24.6%
Other Revenues	5,826,040	3,721,235	2,764,984	2,924,984	(796,251)	-21.4%
Other Financing Sources/Transfers In	5,789,016	4,509,347	4,498,447	4,288,447	(220,900)	-4.9%
Total Revenues	**$197,326,367**	**$198,314,833**	**$204,579,450**	**$206,129,450**	**$7,814,617**	**3.9%**
Prior Year Fund Balance - Operating	0	0	10,540,077	0	0	--
Prior Year Fund Balance - Capital	0	3,685,500	41,913,100	7,426,000	3,740,500	101.5%
Total Revenues & Other Sources	**$197,326,367**	**$202,000,333**	**$257,032,627**	**$213,555,450**	**$11,555,117**	**5.7%**
Expenditures						
Personal Services	128,642,375	135,928,468	146,412,696	140,727,168	4,798,700	3.5%
Operating Expenditures	42,627,543	49,514,281	57,145,765	53,292,216	3,777,935	7.6%
Debt Service	3,474,181	1,315,840	509,400	509,400	(806,440)	-61.3%
Operating Contingency	0	1,200,000	1,200,000	1,600,000	400,000	33.3%
Other Agencies	7,157,105	7,712,895	8,346,926	8,421,926	709,031	9.2%
Transfers to Other Funds	5,650,457	2,491,349	1,504,740	1,504,740	(986,609)	-39.6%
Transfers for Capital	12,557,800	3,837,500	41,913,100	7,500,000	3,662,500	95.4%
Total Expenditures	**$200,109,461**	**$202,000,333**	**$257,032,627**	**$213,555,450**	**$11,555,117**	**5.7%**

General Fund Revenues



General Fund Expenditures



General Fund

Expenditures by Department

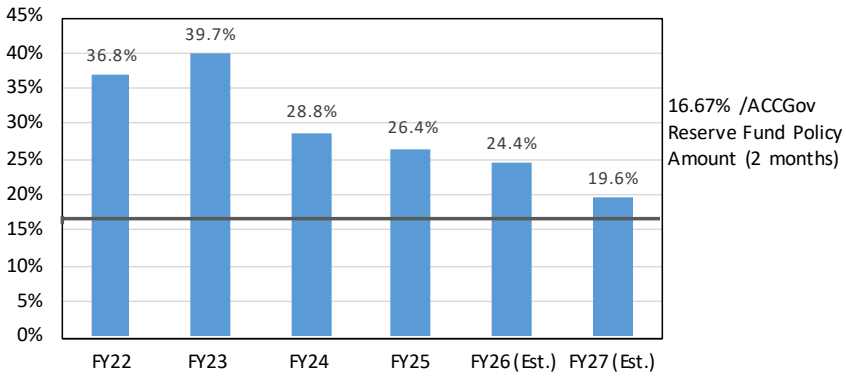
	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Mayor & Commission's Office	891,652	950,256	996,782	966,053	15,797	1.7%
Manager's Office	1,208,402	1,349,612	1,962,146	1,914,896	565,284	41.9%
Attorney's Office	1,030,332	1,069,087	1,196,689	1,131,689	62,602	5.9%
Office of Operational Analysis	396,125	448,890	438,091	438,091	(10,799)	-2.4%
Finance	2,629,153	2,775,404	2,866,665	2,849,665	74,261	2.7%
Human Resources	2,305,371	2,571,766	2,793,281	2,648,341	76,575	3.0%
Tax Commissioner's Office	1,758,111	1,721,950	2,226,041	1,913,138	191,188	11.1%
Tax Assessors	1,361,706	1,424,573	1,441,522	1,441,522	16,949	1.2%
Board of Elections	1,412,078	1,601,595	1,642,432	1,642,432	40,837	2.5%
Budget & Strategic Analysis	1,037,258	1,102,546	1,133,946	1,133,946	31,400	2.8%
Information Technology	5,039,880	5,425,200	6,354,651	5,744,737	319,537	5.9%
Organizational Development	542,266	536,302	629,233	562,511	26,209	4.9%
Communications	778,336	802,455	872,664	812,664	10,209	1.3%
Sustainability	508,782	772,311	99,659	0	(772,311)	-100.0%
People & Belonging	558,211	798,449	0	0	(798,449)	-100.0%
Capital Projects Department	68,266	109,808	111,383	111,383	1,575	1.4%
Other General Administration	14,033,283	19,687,774	20,720,104	21,187,289	1,499,515	7.6%
Total General Government	**$35,559,212**	**$43,147,978**	**$45,485,289**	**$44,498,357**	**$1,350,379**	**3.1%**
Superior Court	4,421,005	4,770,762	5,011,171	4,845,871	75,109	1.6%
Clerk of Courts	1,694,048	1,787,270	1,903,032	1,858,547	71,277	4.0%
State Court	1,341,542	1,117,400	1,183,903	1,183,903	66,503	6.0%
Solicitor General's Office	1,719,005	1,797,779	1,959,669	1,979,669	181,890	10.1%
District Attorney's Office	2,103,718	2,239,372	2,764,296	2,485,696	246,324	11.0%
Juvenile Court	783,223	908,352	962,144	962,144	53,792	5.9%
Magistrate's Court	1,060,756	1,125,004	1,164,801	1,164,757	39,753	3.5%
Probate Court	667,408	880,782	1,105,192	998,437	117,655	13.4%
Municipal Court	731,621	832,578	952,934	919,201	86,623	10.4%
Total Judicial	**$14,522,326**	**$15,459,299**	**$17,007,142**	**$16,398,225**	**$938,926**	**6.1%**
Police Services	32,501,549	33,763,891	36,465,936	35,482,699	1,718,808	5.1%
Fire & Emergency Services	20,792,035	21,204,600	24,783,583	23,175,664	1,971,064	9.3%
Corrections	4,723,002	5,670,220	5,529,255	5,503,288	(166,932)	-2.9%
Animal Services	2,009,831	1,677,657	1,941,227	1,846,327	168,670	10.1%
Sheriff's Office	23,884,747	24,088,610	28,575,054	25,741,349	1,652,739	6.9%
Coroner's Office	166,203	167,415	169,167	169,167	1,752	1.0%
Total Public Safety	**$84,077,367**	**$86,572,393**	**$97,464,222**	**$91,918,494**	**$5,346,101**	**6.2%**
Trans. & Public Works	6,184,504	6,360,483	6,748,588	6,594,268	233,785	3.7%
Solid Waste	2,910,919	3,262,983	3,835,855	3,553,785	290,802	8.9%
Central Services	12,736,613	13,887,989	14,953,633	14,599,390	711,401	5.1%
Total Public Works	**$21,832,036**	**$23,511,455**	**$25,538,076**	**$24,747,443**	**$1,235,988**	**5.3%**
Leisure Services	10,524,305	10,812,162	11,558,515	10,893,182	81,020	0.7%
Total Culture & Recreation	**$10,524,305**	**$10,812,162**	**$11,558,515**	**$10,893,182**	**$81,020**	**0.7%**
Housing & Community Development	3,107,123	3,417,591	3,529,108	3,148,108	(269,483)	-7.9%
Economic Development	552,855	819,568	1,080,790	1,030,790	211,222	25.8%
Planning & Zoning	1,318,068	1,340,038	1,435,281	1,380,469	40,431	3.0%
Building Inspection	1,174,326	1,260,342	1,298,475	1,304,475	44,133	3.5%
Cooperative Extension	268,956	301,923	361,563	299,841	(2,082)	-0.7%
Total Housing & Development	**$6,421,328**	**$7,139,462**	**$7,705,217**	**$7,163,683**	**$24,221**	**0.3%**
Quasi-Governmental Agencies	7,157,105	7,712,895	8,346,926	8,421,926	709,031	9.2%
Debt Service	3,474,181	1,315,840	509,400	509,400	(806,440)	-61.3%
Total Expenditures	**$183,567,860**	**$195,671,484**	**$213,614,787**	**$204,550,710**	**$8,879,226**	**4.5%**
Other Financing Uses/Transfers Out	3,983,801	2,491,349	1,504,740	1,504,740	(986,609)	-39.6%
Transfers for Capital	12,557,800	3,837,500	41,913,100	7,500,000	3,662,500	95.4%
Total Other Financing Uses	**$16,541,601**	**$6,328,849**	**$43,417,840**	**$9,004,740**	**$2,675,891**	**42.3%**
Total Expenditures & Uses	**$200,109,461**	**$202,000,333**	**$257,032,627**	**$213,555,450**	**$11,555,117**	**5.7%**

General Fund

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$57,138,764**	**$54,355,670**	**$50,670,170**
Excess Revenue over Expenditures	($2,783,094)		
Budgeted Use of Fund Balance		($3,685,500)	($7,426,000)
Fund Balance - Ending	**$54,355,670**	**$50,670,170**	**$43,244,170**
Less Assignments/Commitments of Fund Balance:			
Program Carryforwards	($446,800)	($446,800)	($446,800)
Judicial Center Project	($1,000,000)	($1,000,000)	($1,000,000)
Unassigned Fund Balance	**$52,908,870**	**$49,223,370**	**$41,797,370**
% of Expenditures and Transfers Out:	**26.4%**	**24.4%**	**19.6%**

General Fund Balance as Percent of Total Expenditures & Transfers Out



Special Revenue Funds

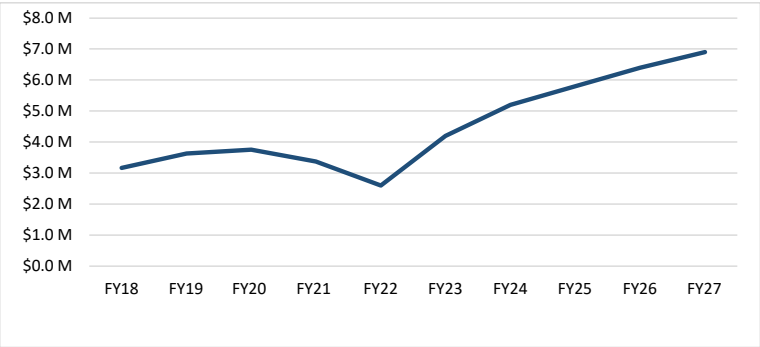
Hotel/Motel Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Taxes	6,221,985	6,400,000	6,900,000	6,900,000	500,000	7.8%
Other Revenues	42,159	0	0	0	0	--
Total Revenues	**$6,264,144**	**$6,400,000**	**$6,900,000**	**$6,900,000**	**$500,000**	**7.8%**
Prior Year Fund Balance	178,444	341,740	310,290	70,290	(271,450)	-79.4%
Total Revenues & Other Sources	**$6,442,588**	**$6,741,740**	**$7,210,290**	**$6,970,290**	**$228,550**	**3.4%**
Expenditures						
Central Services	1,187	0	0	0	0	--
Other Agencies:						
Classic Center Authority & CVB	5,368,998	5,485,440	5,913,990	5,913,990	428,550	7.8%
Other General Administration						
Tourism Improvement & Special Activities	279,390	315,000	345,000	385,000	70,000	22.2%
Mayor's Community Improvement Pgrm	18,300	20,000	20,000	20,000	0	0.0%
Other Financing Uses						
Transfer to General Fund	751,300	806,300	806,300	596,300	(210,000)	-26.0%
Total Expenditures	**$6,419,175**	**$6,626,740**	**$7,085,290**	**$6,915,290**	**$288,550**	**4.4%**
Capital - Central Services	23,413	115,000	125,000	55,000	(60,000)	-52.2%
Total Operating & Capital Expenditures	**$6,442,588**	**$6,741,740**	**$7,210,290**	**$6,970,290**	**$228,550**	**3.4%**
Excess of Revenues over Expenditures	**$0**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$924,857**	**$746,413**	**$404,673**
Excess Revenue over Expenditures	$0		
Other Changes to Fund Balance	(178,444)		
Budgeted Use of Fund Balance		(341,740)	(70,290)
Fund Balance - Ending	**$746,413**	**$404,673**	**$334,383**
Committed for Capital Projects	$334,035	$334,035	$334,035
Assigned/Available Fund Balance	$412,378	$70,638	$348

Hotel/Motel Fund Revenue FY18-FY27 (Budgeted)



Special Revenue Funds

Community Development Block Grant Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Intergovernmental	1,270,635	1,210,965	1,213,341	1,213,341	2,376	0.2%
Total Revenues	**$1,270,635**	**$1,210,965**	**$1,213,341**	**$1,213,341**	**$2,376**	**0.2%**
Expenditures						
CDBG Administration:						
Housing & Community Development	232,793	229,093	228,568	228,568	(525)	-0.2%
Other General Administration	9,400	13,100	14,100	14,100	1,000	7.6%
CDBG Grant Programs	1,028,442	968,772	970,673	970,673	1,901	0.2%
Total Expenditures	**$1,270,635**	**$1,210,965**	**$1,213,341**	**$1,213,341**	**$2,376**	**0.2%**
Excess of Revenues over Expenditures	**$0**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$176,047**	**$99,736**	**$99,736**
Excess Revenue over Expenditures	$0		
Other Changes to Fund Balance	($76,311)	0	0
Fund Balance - Ending	**$99,736**	**$99,736**	**$99,736**
Restricted Fund Balance	$99,736		$99,736

Special Revenue Funds

Emergency Telephone System (E-911) Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	2,297,975	2,300,000	2,339,000	2,339,000	39,000	1.7%
Other Revenues	76,744	0	0	0	0	--
Total Revenues	**$2,374,719**	**$2,300,000**	**$2,339,000**	**$2,339,000**	**39,000**	**1.7%**
Other Financing Sources/Transfers In	1,111,000	1,111,000	1,111,000	1,111,000	0	0.0%
Prior Year Fund Balance	0	1,201,329	1,480,488	1,480,709	279,380	23.3%
Total Revenues & Other Sources	**$3,485,719**	**$4,612,329**	**$4,930,488**	**$4,930,709**	**$318,380**	**6.9%**
Expenditures						
Police	3,088,831	4,171,718	4,464,539	4,464,760	293,042	7.0%
Other General Administration	336,182	440,611	465,949	465,949	25,338	5.8%
Total Operating Expenditures	**$3,425,013**	**$4,612,329**	**$4,930,488**	**$4,930,709**	**$318,380**	**6.9%**
Total Operating & Capital Expenses	**$3,425,013**	**$4,612,329**	**$4,930,488**	**$4,930,709**	**318,380**	**6.9%**
Excess of Revenues over Expenditures	**$60,706**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$1,745,801**	**$1,806,507**	**$1,505,178**
Excess Revenue over Expenditures	$60,706		
Estimated Budget Savings (Projected)		900,000	
Budgeted Use of Fund Balance		(1,201,329)	(1,480,709)
Fund Balance - Ending	**$1,806,507**	**$1,505,178**	**$24,469**
Assigned/Available Fund Balance	$1,806,507	$1,505,178	$24,469

Special Revenue Funds

HUD HOME Grant Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Intergovernmental	105,486	717,915	817,480	817,480	99,565	13.9%
Total Revenues & Other Sources	**$105,486**	**$717,915**	**$817,480**	**$817,480**	**$99,565**	**13.9%**
Expenditures						
HOME Grant Administration:						
Housing & Community Development	71,791	71,791	81,748	81,748	9,957	13.9%
HOME Grant Programs	33,695	646,124	735,732	735,732	89,608	13.9%
Total Expenditures	**$105,486**	**$717,915**	**$817,480**	**$817,480**	**$99,565**	**13.9%**
Excess of Revenues over Expenditures	**$0**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$343,558**	**$343,558**	**$343,558**
Excess Revenue over Expenditures	$0		
Fund Balance - Ending	**$343,558**	**$343,558**	**$343,558**
Restricted Fund Balance	$343,558	$343,558	$343,558

Special Revenue Funds

Grants Special Revenue Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Intergovernmental	15,963,624	269,596	326,565	326,565	56,969	21.1%
Other Revenues	133,824	20,639	0	0	(20,639)	-100.0%
Total Revenues	**$16,097,448**	**$290,235**	**$326,565**	**$326,565**	**36,330**	**12.5%**
Other Financing Sources/Transfers In	218,837	89,949	102,240	102,240	12,291	13.7%
Total Revenues & Other Sources	**$16,316,285**	**$380,184**	**$428,805**	**$428,805**	**$48,621**	**12.8%**
Expenditures						
Manager's Office	837	0	0	0	0	--
Information Technology	34,215	0	0	0	0	--
Communications	1,610	0	0	0	0	--
Sustainability	30,567	0	0	0	0	--
Other Agencies	20,072	0	0	0	0	--
Other General Administration	60,842	57,700	58,800	58,800	1,100	1.9%
Superior Court	927,550	0	0	0	0	--
Clerk of Courts	41,737	0	0	0	0	--
State Court	102,106	0	0	0	0	--
Solicitor General	109,989	0	0	0	0	--
District Attorney	107,910	0	0	0	0	--
Juvenile Court	174,674	0	0	0	0	--
Police	597,709	0	0	0	0	--
Corrections	4,742	0	0	0	0	--
Animal Services	21,607	0	0	0	0	--
Sheriff's Office	28,532	0	0	0	0	--
Solid Waste	3,041	0	0	0	0	--
Housing & Community Development	38,260	0	0	0	0	--
Transit	1,955,658	116,096	155,354	155,354	39,258	33.8%
Planning	205,560	206,388	214,651	214,651	8,263	4.0%
Leisure Services	216,484	0	0	0	0	--
Total Operating Expenditures	**$4,683,702**	**$380,184**	**$428,805**	**$428,805**	**$48,621**	**12.8%**
Capital Expenditures	9,439,383	0	0	0	0	--
Total Operating & Capital Expenses	**$14,123,085**	**$380,184**	**$428,805**	**$428,805**	**$48,621**	**12.8%**
Excess of Revenues over Expenditures	**$2,193,200**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$4,008,363**	**$6,201,563**	**$6,201,563**
Excess Revenue over Expenditures	$2,193,200		
Fund Balance - Ending	**$6,201,563**	**$6,201,563**	**$6,201,563**
Assigned/Available	$906,700	$906,700	$906,700
Restricted Fund Balance	$5,294,863	$5,294,863	$5,294,863

Special Revenue Funds

Alternative Dispute Resolution Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	293,725	284,309	292,095	292,095	7,786	2.7%
Expenditures						
Superior Court	229,578	255,833	263,170	263,170	7,337	2.9%
Other General Administration	20,100	28,476	28,925	28,925	449	1.6%
Total Expenditures	**$249,678**	**$284,309**	**$292,095**	**$292,095**	**$7,786**	**2.7%**
Excess of Revenues over Expenditures	**$44,047**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$158,988**	**$203,035**	**$203,035**
Excess Revenue over Expenditures	$44,047		
Fund Balance - Ending	**$203,035**	**$203,035**	**$203,035**
Unassigned Fund Balance	$203,035	$203,035	$203,035

Special Revenue Funds

Affordable Housing Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Intergovernmental	314,981	190,000	456,000	456,000	266,000	140.0%
Other Revenue	4,201,445	1,000,000	0	0	(1,000,000)	-100.0%
Total Revenues	**$4,516,426**	**$1,190,000**	**$456,000**	**$456,000**	**(734,000)**	**-61.7%**
Total Revenues & Other Sources	**$4,516,426**	**$1,190,000**	**$456,000**	**$456,000**	**($734,000)**	**-61.7%**
Expenditures						
Housing & Community Development	0	1,000,000	0	0	(1,000,000)	-100.0%
Building Inspection	72,944	76,279	0	0	(76,279)	-100.0%
Other General Administration	6,700	113,721	456,000	456,000	342,279	301.0%
Total Expenditures	**$79,644**	**$1,190,000**	**$456,000**	**$456,000**	**($734,000)**	**-61.7%**
Excess of Revenues over Expenditures	**$4,436,782**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$2,800,880**	**$6,637,662**	**$2,137,662**
Excess Revenue over Expenditures	$4,436,782		
Affordable Housing Loans	(600,000)	(4,500,000) [1]	
Budgeted Use of Fund Balance		0	0
Fund Balance - Ending	**$6,637,662**	**$2,137,662**	**$2,137,662**
Committed for Affordable Housing Fund	$6,637,662	$2,137,662	$2,137,662

[1] M&C have approved 3 affordable housing loans from the Affordable Housing Special Revenue Fund over the last 2 years:

1 - FY25 $600K loan to Athens Housing Authority through the ADDA for NoDA Phase I

2 - FY26 $1.0M loan to Athens Housing Authority for Classic city Heights

3 - FY26 $3.5M loan to Athens Housing Authority for NoDA Phase II

Special Revenue Funds

Supportive Housing Grant Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Intergovernmental	433,245	457,250	712,093	712,093	254,843	55.7%
Total Revenues & Other Sources	**$433,245**	**$457,250**	**$712,093**	**$712,093**	**$254,843**	**55.7%**
Expenditures						
Housing & Community Development	443,616	457,250	712,093	712,093	254,843	55.7%
Total Expenditures	**$443,616**	**$457,250**	**$712,093**	**$712,093**	**$254,843**	**55.7%**
Excess of Revenues over Expenditures	**($10,371)**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$549**	**($9,822)**	**($9,822)**
Excess Revenue over Expenditures	($10,371)		
Fund Balance - Ending	**($9,822)**	**($9,822)**	**($9,822)**
Restricted Fund Balance	($9,822)	($9,822)	($9,822)

Special Revenue Funds

Special Programs Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Other Taxes	2,201,849	0	820,177	820,177	820,177	--
Intergovernmental	181,687	192,103	344,953	344,953	152,850	79.6%
Charges for Services	2,178	0	0	0	0	--
Fines & Forfeitures	691,617	143,000	165,500	165,500	22,500	15.7%
Other Revenues	1,081,279	35,000	35,000	35,000	0	0.0%
Total Revenues	**$4,158,610**	**$370,103**	**$1,365,630**	**$1,365,630**	**$995,527**	**269.0%**
Other Financing Sources/Transfers In	448,400	290,400	291,500	291,500	1,100	0.4%
Prior Year Fund Balance	0	55,271	1,871	2,216	(53,055)	-96.0%
Total Revenues & Other Sources	**$4,607,010**	**$715,774**	**$1,659,001**	**$1,659,346**	**$943,572**	**131.8%**
Expenditures						
Human Resources	267,543	50,000	50,000	50,000	0	0.0%
Sustainability	0	0	820,177	820,522	820,522	--
Other General Administration	148,006	200,400	201,500	201,500	1,100	0.5%
Superior Court	99,877	138,271	107,371	107,371	(30,900)	-22.3%
Solicitor General's Office	13,000	10,000	10,000	10,000	0	0.0%
District Attorney's Office	200,759	202,103	354,953	354,953	152,850	75.6%
Police	157,964	40,000	40,000	40,000	0	0.0%
Leisure Services	16,606	35,000	35,000	35,000	0	0.0%
HCD	773	0	0	0	0	--
Other Agencies	40,000	40,000	40,000	40,000	0	0.0%
Total Operating Expenditures	**$944,528**	**$715,774**	**$1,659,001**	**$1,659,346**	**$943,572**	**131.8%**
Capital Expenditures	266,431	0	0	0	0	--
Total Expenditures	**$1,210,959**	**$715,774**	**$1,659,001**	**$1,659,346**	**$943,572**	**131.8%**
Excess of Revenues over Expenditures	**$3,396,051**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$7,326,122**	**$10,722,173**	**$10,666,902**
Excess Revenue over Expenditures	$3,396,051		
Budgeted Use of Fund Balance		(55,271)	(2,216)
Fund Balance - Ending	**$10,722,173**	**$10,666,902**	**$10,664,686**
Restricted Fund Balance	$1,890,064	$1,890,064	$1,890,064
Committed to Existing Programs	$6,854,004	$6,854,004	$6,854,004
Assigned/Available Fund Balance	$1,978,105	$1,922,834	$1,920,618

Special Revenue Funds

Building Inspection Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Licenses & Permits	1,908,192	1,988,000	2,100,000	2,100,000	112,000	5.6%
Other Revenues	255,752	18,222	0	0	(18,222)	-100.0%
Total Revenues	**$2,163,944**	**$2,006,222**	**$2,100,000**	**$2,100,000**	**$93,778**	**4.7%**
Prior Year Fund Balance	0	470,168	457,931	460,211	(9,957)	-2.1%
Total Revenues & Other Sources	**$2,163,944**	**$2,476,390**	**$2,557,931**	**$2,560,211**	**$83,821**	**3.4%**
Expenditures						
Fire Department	0	96,138	131,282	131,282	35,144	36.6%
Building Inspection	1,482,407	1,796,745	1,836,585	1,838,865	42,120	2.3%
Planning & Zoning	192,157	189,057	195,740	195,740	6,683	3.5%
Other General Administration	269,420	344,450	394,324	394,324	49,874	14.5%
Total Expenditures	**$1,943,984**	**$2,426,390**	**$2,557,931**	**$2,560,211**	**$133,821**	**5.5%**
Capital Funding	4,132	50,000	0	0	(50,000)	-100.0%
Total Operating & Capital Expenditures	**$1,948,116**	**$2,476,390**	**$2,557,931**	**$2,560,211**	**$83,821**	**3.4%**
Excess of Revenues over Expenditures	**$215,828**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$4,677,166**	**$4,892,994**	**$4,422,826**
Excess Revenue over Expenditures	$215,828		
Other Changes to Fund Balance	0	(470,168)	(460,211)
Fund Balance - Ending	**$4,892,994**	**$4,422,826**	**$3,962,615**
Restricted/Available for Building Insp.	$4,892,994	$4,422,826	$3,962,615

Special Revenue Funds

Sheriff Inmate Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Other Revenues	148,560	70,000	123,605	123,605	53,605	76.6%
Total Revenues	**$148,560**	**$70,000**	**$123,605**	**$123,605**	**$53,605**	**76.6%**
Total Revenues & Other Sources	**$148,560**	**$70,000**	**$123,605**	**$123,605**	**$53,605**	**76.6%**
Expenditures						
Sheriff's Office	73,749	65,000	118,605	118,605	53,605	82.5%
Other Financing Uses/Transfers Out	11,800	5,000	5,000	5,000	0	0.0%
Total Expenditures & Other Financing Uses	**$85,549**	**$70,000**	**$123,605**	**$123,605**	**$53,605**	**76.6%**
Excess of Revenues over Expenditures	**$63,011**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$496,924**	**$559,935**	**$559,935**
Excess Revenue over Expenditures	$63,011		
Fund Balance - Ending	**$559,935**	**$559,935**	**$559,935**
Committed for Sheriff Inmate Fund	$559,935	$559,935	$559,935

Special Revenue Funds

Corrections Inmate Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Other Revenues	63,350	50,000	50,000	50,000	0	0.0%
Total Revenues & Other Sources	**$63,350**	**$50,000**	**$50,000**	**$50,000**	**$0**	**0.0%**
Expenditures						
Corrections	69,837	50,000	50,000	50,000	0	0.0%
Total Expenditures & Other Financing Uses	**$69,837**	**$50,000**	**$50,000**	**$50,000**	**$0**	**0.0%**
Excess of Revenues over Expenditures	**($6,487)**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$179,070**	**$172,583**	**$172,583**
Excess Revenue over Expenditures	($6,487)		
Fund Balance - Ending	**$172,583**	**$172,583**	**$172,583**
Committed for Corrections Inmate Fund	$172,583	$172,583	$172,583

Special Revenue Funds

Mall Area Tax Allocation District

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Taxes	288,358	303,800	382,500	382,500	78,700	25.9%
Other Revenues	24,217	0	0	0	0	--
Total Revenues & Other Sources	**$312,575**	**$303,800**	**$382,500**	**$382,500**	**$78,700**	**25.9%**
Expenditures						
Economic Development	12,500	15,079	17,717	17,717	2,638	17.5%
Other General Administration	17,004	272,054	364,783	364,783	92,729	34.1%
Total Expenditures	**$29,504**	**$287,133**	**$382,500**	**$382,500**	**$95,367**	**33.2%**
Capital Funding	0	16,667	0	0	(16,667)	-100.0%
Total Operating & Capital Expenditures	**$29,504**	**$303,800**	**$382,500**	**$382,500**	**$78,700**	**25.9%**
Excess of Revenues over Expenditures	**$283,071**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$323,355**	**$606,427**	**$606,427**
Excess Revenue over Expenditures	$227,914		
Other Changes to Fund Balance	$55,158		
Fund Balance - Ending	**$606,427**	**$606,427**	**$606,427**
Restricted for Mall Area TAD Fund	$606,427	$606,427	$606,427

Special Revenue Funds

West Broad/Hawthorne Tax Allocation District

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Taxes	285,390	301,000	249,800	249,800	(51,200)	-17.0%
Other Revenues	30,273	0	0	0	0	--
Total Revenues	**$315,663**	**$301,000**	**$249,800**	**$249,800**	**($51,200)**	**-17.0%**
Prior Year Fund Balance					0	--
Total Revenues & Other Sources	**$315,663**	**$301,000**	**$249,800**	**$249,800**	**($51,200)**	**-17.0%**
Expenditures						
Economic Development	13,292	14,937	17,399	17,399	2,462	16.5%
Other General Administration	775	269,396	232,401	232,401	(36,995)	-13.7%
Total Expenditures	**$14,067**	**$284,333**	**$249,800**	**$249,800**	**($34,533)**	**-12.1%**
Capital Funding	0	16,667	0	0	(16,667)	-100.0%
Total Operating & Capital Expenditures	**$14,067**	**$301,000**	**$249,800**	**$249,800**	**($51,200)**	**-17.0%**
Excess of Revenues over Expenditures	**$301,596**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$512,965**	**$814,561**	**$814,561**
Excess Revenue over Expenditures	$301,596		
Fund Balance - Ending	**$814,561**	**$814,561**	**$814,561**
Restricted for W Broad/Hawthorne TAD	$814,561	$814,561	$814,561

Special Revenue Funds

Newton Bridge Tax Allocation District

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Taxes	363,659	382,800	400,700	400,700	17,900	4.7%
Other Revenues	30,548	0	0	0	0	--
Total Revenues & Other Sources	**$394,207**	**$382,800**	**$400,700**	**$400,700**	**$17,900**	**4.7%**
Expenditures						
Economic Development	11,182	18,995	21,665	21,665	2,670	14.1%
Other General Administration	554	347,138	379,035	379,035	31,897	9.2%
Total Expenditures	**$11,736**	**$366,133**	**$400,700**	**$400,700**	**$34,567**	**9.4%**
Capital Funding	0	16,667	0	0	(16,667)	-100.0%
Total Operating & Capital Expenditures	**$11,736**	**$382,800**	**$400,700**	**$400,700**	**$17,900**	**4.7%**
Excess of Revenues over Expenditures	**$382,471**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$424,757**	**$807,228**	**$807,228**
Excess Revenue over Expenditures	$382,471		
Fund Balance - Ending	**$807,228**	**$807,228**	**$807,228**
Restricted for Newton Bridge TAD	$807,228	$807,228	$807,228

Special Revenue Funds

East Downtown Tax Allocation District

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Taxes	392,525	418,800	589,800	589,800	171,000	40.8%
Other Revenues	36,855	0	0	0	0	--
Total Revenues & Other Sources	**$429,380**	**$418,800**	**$589,800**	**$589,800**	**$171,000**	**40.8%**
Expenditures						
Economic Development	15,165	20,781	23,704	23,704	2,923	14.1%
Other General Administration	554	381,352	566,096	566,096	184,744	48.4%
Total Expenditures	**$15,719**	**$402,133**	**$589,800**	**$589,800**	**$187,667**	**46.7%**
Capital Funding	0	16,667	0	0	(16,667)	-100.0%
Total Operating & Capital Expenditures	**$15,719**	**$418,800**	**$589,800**	**$589,800**	**$171,000**	**40.8%**
Excess of Revenues over Expenditures	**$413,661**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$579,170**	**$992,830**	**$992,830**
Excess Revenue over Expenditures	$413,661		
Other Changes to Fund Balance	($1)		
Fund Balance - Ending	**$992,830**	**$992,830**	**$992,830**
Restricted for East Downtown TAD	$992,830	$992,830	$992,830

Special Revenue Funds

North Avenue Tax Allocation District

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Taxes	141,411	149,000	155,500	155,500	6,500	4.4%
Other Revenues	11,134	0	0	0	0	--
Total Revenues & Other Sources	**$152,545**	**$149,000**	**$155,500**	**$155,500**	**$6,500**	**4.4%**
Expenditures						
Economic Development	4,294	7,397	9,717	9,717	2,320	31.4%
Other General Administration	554	124,937	145,783	145,783	20,846	16.7%
Total Expenditures	**$4,848**	**$132,334**	**$155,500**	**$155,500**	**$23,166**	**17.5%**
Capital Funding	0	16,666	0	0	(16,666)	-100.0%
Total Operating & Capital Expenditures	**$4,848**	**$149,000**	**$155,500**	**$155,500**	**$6,500**	**4.4%**
Excess of Revenues over Expenditures	**$147,697**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$154,430**	**$302,126**	**$302,126**
Excess Revenue over Expenditures	$147,697		
Other Changes to Fund Balance	($1)		
Fund Balance - Ending	**$302,126**	**$302,126**	**$302,126**
Restricted for North Avenue TAD	$302,126	$302,126	$302,126

Special Revenue Funds

Lexington Road Tax Allocation District

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Taxes	648,410	678,900	1,082,100	1,082,100	403,200	59.4%
Other Revenues	64,660	0	0	0	0	--
Total Revenues & Other Sources	**$713,070**	**$678,900**	**$1,082,100**	**$1,082,100**	**$403,200**	**59.4%**
Expenditures						
Economic Development	21,733	33,703	37,302	37,302	3,599	10.7%
Other General Administration	554	628,531	1,044,798	1,044,798	416,267	66.2%
Total Expenditures	**$22,287**	**$662,234**	**$1,082,100**	**$1,082,100**	**$419,866**	**63.4%**
Capital Funding	0	16,666	0	0	(16,666)	-100.0%
Total Operating & Capital Expenditures	**$22,287**	**$678,900**	**$1,082,100**	**$1,082,100**	**$403,200**	**59.4%**
Excess of Revenues over Expenditures	**$690,783**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$891,287**	**$1,582,070**	**$1,582,070**
Excess Revenue over Expenditures	$690,783		
Fund Balance - Ending	**$1,582,070**	**$1,582,070**	**$1,582,070**
Restricted for Lexington Road TAD	$1,582,070	$1,582,070	$1,582,070

Special Revenue Funds

Transit Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Intergovernmental	3,621,526	3,584,444	4,355,157	4,355,157	770,713	21.5%
Charges for Services						
Other Charges for Services	94,298	75,000	75,000	75,000	0	0.0%
Total Operating Revenues	**$3,715,824**	**$3,659,444**	**$4,430,157**	**$4,430,157**	**$770,713**	**21.1%**
Other Financing Sources/Transfers In	4,888,438	5,081,000	0	0	(5,081,000)	-100.0%
Total Revenues & Other Sources	**$8,604,262**	**$8,740,444**	**$4,430,157**	**$4,430,157**	**($4,310,287)**	**-49.3%**
Expenses						
Transit Department:						
Administration	701,492	684,094	811,176	811,176	127,082	18.6%
Transit Operations	4,398,361	5,268,891	6,984,897	6,625,300	1,356,409	25.7%
Demand Response	359,426	401,484	308,489	308,489	(92,995)	-23.2%
Transit Maintenance	1,495,414	1,671,247	2,250,022	1,804,486	133,239	8.0%
Other General Administration	1,817,017	1,285,254	1,383,390	1,383,390	98,136	7.6%
Total Expenses	**$8,771,710**	**$9,310,970**	**$11,737,974**	**$10,932,841**	**$1,621,871**	**17.4%**
Other Financing Uses/Transfers Out	875,551	0	0	0	0	--
TSPLOST Expense Offset	0	0	(7,307,817)	(6,502,684)	(6,502,684)	--
Total Expenses & Other Financing Uses	**$9,647,261**	**$9,310,970**	**$4,430,157**	**$4,430,157**	**($4,880,813)**	**-52.4%**
Net Operating Income/(Loss) Incl. Capital	**($1,042,999)**	**($570,526)**	**$0**	**$0**		

Changes in Fund Balance

	FY26 Budget Estimate	FY27 Approved
Fund Balance - Beginning	**$1,063,504**	**$492,978**
Excess Revenue over Expenditures	($570,526)	$0
Fund Balance - Ending	**$492,978**	**$492,978**
Committed/Available for Transit	**$492,978**	**$492,978**

Capital & Debt Funds

Economic Development Capital Projects Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Other Revenues	103,173	0	0	0	0	--
Total Revenues	**$103,173**	**$0**	**$0**	**$0**	**$0**	**--**
Other Financing Sources/Transfers In	0	0	500,000	500,000	500,000	--
Total Revenues & Other Sources	**$103,173**	**$0**	**$500,000**	**$500,000**	**$500,000**	**--**
Expenditures						
Economic Development Capital Program	0	0	500,000	500,000	500,000	--
Total Expenditures	**$0**	**$0**	**$500,000**	**$500,000**	**$500,000**	**--**
Excess of Revenues over Expenditures	**$103,173**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$2,170,879**	**$2,274,052**	**$2,274,052**
Excess Revenue over Expenditures	$103,173		
Fund Balance - Ending	**$2,274,052**	**$2,274,052**	**$2,274,052**
Committed to Capital Projects	$2,058,750	$2,058,750	$2,058,750
Assigned/Available Fund Balance	$215,302	$215,302	$215,302

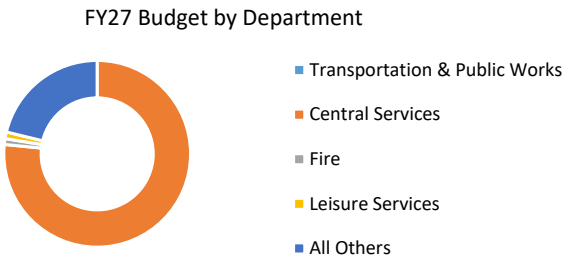
Capital & Debt Funds

General Capital Projects Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Other Taxes	2,015	0	0	0	0	--
Other Revenues	1,111,514	0	0	0	0	--
Total Revenues	**$1,113,529**	**$0**	**$0**	**$0**	**$0**	**--**
Other Financing Sources/Transfers In	15,343,386	3,837,500	41,413,100	7,000,000	3,162,500	82.4%
Total Revenues & Other Sources	**$16,456,915**	**$3,837,500**	**$42,503,100**	**$7,000,000**	**$3,162,500**	**82.4%**
Expenditures						
Elections	0	0	593,000	0	0	--
Communications	243	0	127,000	30,000	30,000	--
Sustainability	20,000	0	1,090,000	0	0	--
Information Technology	609,596	400,000	1,933,200	500,000	100,000	25.0%
Organizational Development	0	0	50,000	0	0	--
Sustainability	30,000	0	1,090,000	0	0	--
Clerk of Courts	50,000	0	106,600	0	0	--
Solicitor General's Office	32,750	0	0	0	0	--
Police	647,048	35,000	712,600	241,500	206,500	590.0%
Fire	905,731	300,000	360,000	70,000	(230,000)	-76.7%
Corrections	0	0	366,000	150,000	150,000	--
Sheriff's Office	38,179	22,500	3,892,800	565,000	542,500	2411.1%
Coroner's Office	31,005	0	0	0	0	--
Transportation & Public Works	3,437,247	0	9,021,800	0	0	--
Solid Waste	263,017	440,000	0	0	(440,000)	-100.0%
Central Services	4,904,561	2,525,000	14,185,500	5,363,500	2,838,500	112.4%
Leisure Services	1,083,615	30,000	7,260,600	80,000	50,000	166.7%
Housing & Community Development	84,585	0	0	0	0	--
Airport	11,754	0	180,000	0	0	--
Transit	0	0	1,534,000	0	0	--
Planning	139,171	50,000	0	0	(50,000)	-100.0%
Building Inspection	0	35,000	0	0	(35,000)	-100.0%
Other Financing Uses	3,413,146	0	0	0	0	--
Total Expenditures & Other Financing Uses	**$15,701,648**	**$3,837,500**	**$42,503,100**	**$7,000,000**	**$3,162,500**	**82.4%**
Excess of Revenues over Expenditures	**$755,267**	**$0**	**$0**	**$0**		

Changes in Fund Balance

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$22,572,185**	**$23,221,354**	**$23,221,354**
Excess Revenue over Expenditures	$755,267	$0	$0
Other Changes in Fund Balance	($106,098)		0
Fund Balance - Ending	**$23,221,354**	**$23,221,354**	**$23,221,354**
Committed to Capital Projects	$23,221,354	$23,221,354	$23,221,354



Capital & Debt Funds

SPLOST Debt Service Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Other Financing Sources/Transfers In	18,371,398	14,952,775	14,660,650	14,660,650	(292,125)	-2.0%
Total Revenues & Other Sources	**$18,371,398**	**$14,952,775**	**$14,660,650**	**$14,660,650**	**($292,125)**	**-2.0%**
Expenditures						
Other General Administration	15,240,400	14,952,775	14,660,650	14,660,650	(292,125)	-2.0%
Total Expenditures	**$15,240,400**	**$14,952,775**	**$14,660,650**	**$14,660,650**	**($292,125)**	**-2.0%**
Excess of Revenues over Expenditures	**$3,130,998**	**$0**	**$0**	**$0**		

	FY25 Actual	FY26 Budget	FY27 Approved
Fund Balance - Beginning	**$6,126,787**	**$9,257,785**	**$9,257,785**
Excess Revenue over Expenditures	$3,130,998		
Fund Balance - Ending	**$9,257,785**	**$9,257,785**	**$9,257,785**
Restricted Fund Balance	$9,257,785	$9,257,785	$9,257,785

Enterprise Funds

Airport Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services						
Fuel	3,716,640	3,635,000	3,455,000	3,455,000	(180,000)	-5.0%
Leases	620,585	539,000	658,000	658,000	119,000	22.1%
Airport Fees	525,623	400,100	435,100	435,100	35,000	8.7%
Other Charges for Services	35,298	29,600	30,000	30,000	400	1.4%
Other Revenues	187,479	90,000	85,200	85,200	(4,800)	-5.3%
Total Operating Revenues	**$5,085,625**	**$4,693,700**	**$4,663,300**	**$4,663,300**	**($30,400)**	**-0.6%**
Other Financing Sources/Transfers In	11,260	0	0	0	0	--
Total Revenues & Other Sources	**$5,096,885**	**$4,693,700**	**$4,663,300**	**$4,663,300**	**($30,400)**	**-0.6%**
Expenses						
Personal Services	843,654	885,699	1,024,614	1,018,431	132,732	15.0%
Operating	(121,210)	1,125,215	1,166,047	1,172,862	47,647	4.2%
Fuel Expenses	1,945,415	2,318,000	2,318,000	2,318,000	0	0.0%
Depreciation	243,555	0	0	0	0	--
Debt Service (Interest)	5,812	6,225	6,225	6,225	0	0.0%
Total Expenses	**$2,917,226**	**$4,335,139**	**$4,514,886**	**$4,515,518**	**$180,379**	**$0**
Other Financing Uses/Transfers Out	85,672	88,278	88,895	88,895	617	0.7%
Total Expenses & Other Financing Uses	**$3,002,898**	**$4,423,417**	**$4,603,781**	**$4,604,413**	**$180,996**	**4.1%**
Capital Funding	1,177,643	0	0	80,000	80,000	--
Net Operating Income/(Loss) Incl. Capital	**$916,344**	**$270,283**	**$59,519**	**($21,113)**		

Changes in Unrestricted Net Position

	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**$697,038**	**$1,826,937**	**$2,067,220**
Net Income/(Loss)	$916,344	$270,283	($21,113)
Other Changes to Unrestricted Net Position:			
Less Debt Service Principal Payments	($30,000)	($30,000)	($30,000)
Plus Depreciation	$243,555	$0	$0
Ending Unrestricted Net Position	**$1,826,937**	**$2,067,220**	**$2,016,107**
Less:			
Approved Capital from prior years	($17,294)	($17,294)	($17,294)
Operating Reserve (3 months)	($264,000)	($526,000)	($572,000)
Available Unrestricted Net Position	**$1,545,643**	**$1,523,926**	**$1,426,813**

Enterprise Funds

Landfill Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	6,410,335	6,710,000	7,096,000	7,096,000	386,000	5.8%
Other Revenues	713,427	0	0	0	0	--
Total Operating Revenues	**$7,123,762**	**$6,710,000**	**$7,096,000**	**$7,096,000**	**$386,000**	**5.8%**
Total Revenues & Other Sources	**$7,123,762**	**$6,710,000**	**$7,096,000**	**$7,096,000**	**$386,000**	**5.8%**
Expenses						
Solid Waste						
Recycling	544,328	703,419	707,403	707,403	3,984	0.6%
Landfill	1,946,142	2,031,933	2,092,455	2,095,329	63,396	3.1%
Closure/Post-Closure	368,022	1,000,000	1,000,000	1,000,000	0	0.0%
Other General Administration	1,408,479	900,968	1,005,864	1,005,864	104,896	11.6%
Debt Service (Interest)	303,546	306,091	306,091	306,091	0	0.0%
Total Expenses	**$4,570,517**	**$4,942,411**	**$5,111,813**	**$5,114,687**	**$172,276**	**$0**
Other Financing Uses/Transfers Out	340,546	323,870	324,673	324,673	803	0.2%
Total Expenses & Other Financing Uses	**$4,911,063**	**$5,266,281**	**$5,436,486**	**$5,439,360**	**$173,079**	**3.3%**
Capital Funding	3,770,032	375,000	660,000	660,000	285,000	76.0%
Net Operating Income/(Loss) Incl. Capital	**($1,557,333)**	**$1,068,719**	**$999,514**	**$996,640**		

Changes in Unrestricted Net Position

	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**$15,112,950**	**$3,132,191**	**$2,939,160**
Net Income/(Loss)	($1,557,333)	$1,068,719	$996,640
Other Changes to Unrestricted Net Position:			
Less Closure/Post Closure Care	($10,438,083)		
Less Debt Service Principal Payments	($595,750)	($1,261,750)	($1,359,750)
Plus Depreciation	$610,407	$0	$0
Ending Unrestricted Net Position	**$3,132,191**	**$2,939,160**	**$2,576,050**
Less:			
Approved Capital from prior years	($1,977,685)	($815,048)	($815,048)
Operating Reserve (3 months)	($1,075,000)	($1,317,000)	($1,360,000)
Available Unrestricted Net Position	**$79,506**	**$807,112**	**$401,002**

Enterprise Funds

Water & Sewer Fund

Revenues & Expenditures by Type

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	71,242,402	74,567,982	81,588,899	81,588,899	7,020,917	9.4%
Other Revenues	47,116,907	900,000	900,000	900,000	0	0.0%
Total Operating Revenues	**$118,359,309**	**$75,467,982**	**$82,488,899**	**$82,488,899**	**$7,020,917**	**9.3%**
Other Financing Sources/Transfers In	2,949,036	0	0	0	0	--
Total Revenues & Other Sources	**$121,308,345**	**$75,467,982**	**$82,488,899**	**$82,488,899**	**$7,020,917**	**9.3%**
Operating Expenses by Type						
Personal Services	11,472,500	14,578,966	15,306,556	15,167,880	588,914	4.0%
Operating Expenses	16,665,709	18,636,294	18,994,693	19,057,376	421,082	2.3%
Depreciation	16,876,057	0	0	0	0	--
Debt Service (Interest)	7,373,905	6,901,313	6,901,313	6,901,313	0	0.0%
Total Expenses	**$52,388,171**	**$40,116,573**	**$41,202,562**	**$41,126,569**	**$1,009,996**	**2.5%**
Other Financing Uses/Transfers Out	2,234,705	2,269,122	2,294,907	2,294,907	25,785	1.1%
Total Expenses & Other Financing Uses	**$54,622,876**	**$42,385,695**	**$43,497,469**	**$43,421,476**	**$1,035,781**	**2.4%**
Capital Funding	20,966,431	33,888,923	52,180,000	52,180,000	18,291,077	**54.0%**
Net Operating Income/(Loss) Incl. Capital	**$45,719,038**	**($806,636)**	**($13,188,570)**	**($13,112,577)**		

Changes in Unrestricted Net Position

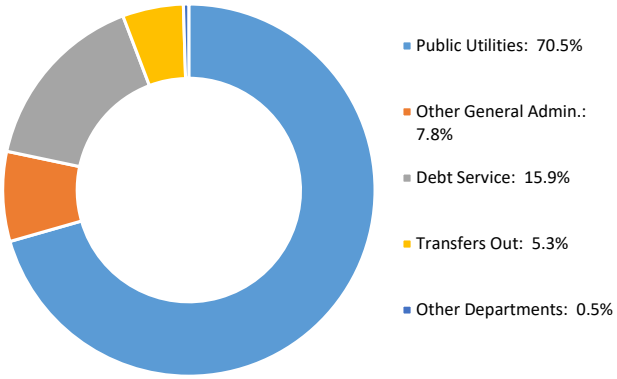
	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**$53,182,218**	**$106,667,576**	**$96,303,819**
Net Income/(Loss)	45,719,038	(806,636)	(13,112,577)
Other Changes to Unrestricted Net Position:			
Less Debt Service Principal Payments	(9,109,737)	(9,557,121)	(9,557,121)
Plus Depreciation	16,876,057	0	0
Ending Unrestricted Net Position	**$106,667,576**	**$96,303,819**	**$73,634,121**
Less:			
Approved Capital from prior years	(94,976,964)	(94,976,964)	(94,976,964)
Operating Reserve (3 months)	(7,593,000)	(8,871,000)	(9,130,000)
Available Unrestricted Net Position	**$4,097,612**	**($7,544,145)**	**($30,472,843)**

Enterprise Funds

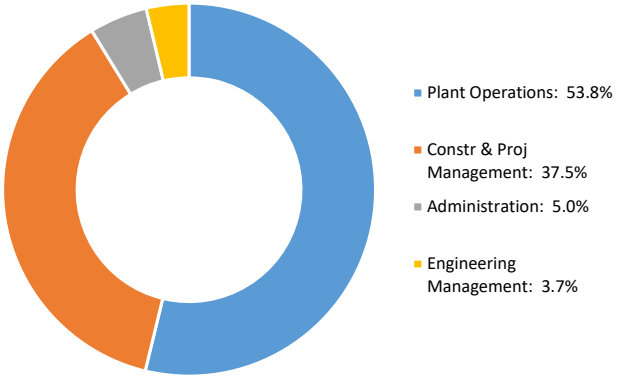
Total Operating Expenses & Financing Uses by Department/Division

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Public Utilities:						
Administration	1,247,649	1,506,203	1,542,324	1,542,702	36,499	2.4%
Constr & Proj Management	8,580,888	10,898,173	11,418,911	11,486,299	588,126	5.4%
Plant Operations	14,824,388	16,434,123	16,517,105	16,471,970	37,847	0.2%
Engineering Management	738,732	1,075,197	1,231,482	1,132,858	57,661	5.4%
Information Technology	85,103	85,948	89,107	89,107	3,159	3.7%
Manager's Office	0	0	75,000	75,000	75,000	--
Building Inspection	36,869	37,751	38,953	38,953	1,202	3.2%
Other General Administration	19,500,637	3,177,865	3,388,367	3,388,367	210,502	6.6%
Debt Service (interest)	7,373,905	6,901,313	6,901,313	6,901,313	0	0.0%
Other Financing Uses/Transfers Out	2,234,705	2,269,122	2,294,907	2,294,907	25,785	1.1%
Total Expenses & Other Financing Uses	**$54,622,876**	**$42,385,695**	**$43,497,469**	**$43,421,476**	**$1,035,781**	**2.4%**

Expenses by Department



Public Utilities by Division



Enterprise Funds

Solid Waste Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	5,159,561	4,562,800	5,016,500	5,016,500	453,700	9.9%
Other Revenues	50,148	0	0	0	0	--
Total Operating Revenues	**$5,209,709**	**$4,562,800**	**$5,016,500**	**$5,016,500**	**$453,700**	**9.9%**
Other Financing Sources/Transfers In	168,300	135,000	135,000	135,000	0	0.0%
Total Revenues & Other Sources	**$5,378,009**	**$4,697,800**	**$5,151,500**	**$5,151,500**	**$453,700**	**9.7%**
Expenses						
Solid Waste Administration	499,697	489,506	537,776	537,776	48,270	9.9%
Solid Waste Collection	3,065,648	2,886,662	3,275,914	3,336,787	450,125	15.6%
Other General Administration	950,655	570,115	585,318	585,318	15,203	2.7%
Total Expenses	**$4,516,000**	**$3,946,283**	**$4,399,008**	**$4,459,881**	**$513,598**	**13.0%**
Other Financing Uses/Transfers Out	328,769	317,758	320,061	320,061	2,303	0.7%
Total Expenses & Other Financing Uses	**$4,844,769**	**$4,264,041**	**$4,719,069**	**$4,779,942**	**$515,901**	**12.1%**
Capital Funding	206,285	914,500	1,219,900	919,900	5,400	0.6%
Net Operating Income/(Loss) Incl. Capital	**$326,955**	**($480,741)**	**($787,469)**	**($548,342)**		

Changes in Unrestricted Net Position

	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**$552,049**	**$1,370,331**	**$889,590**
Net Income/(Loss)	326,955	(480,741)	(548,342)
Other Changes to Unrestricted Net Position:			
Plus Depreciation	$491,327	$0	0
Ending Unrestricted Net Position	**$1,370,331**	**$889,590**	**$341,248**
Less:			
Approved Capital from prior years	(1,690,400)	(1,690,400)	(1,690,400)
Operating Reserve (3 months)	(1,088,000)	(1,066,000)	(1,195,000)
Available Unrestricted Net Position	**($1,408,069)**	**($1,866,810)**	**($2,544,152)**

Enterprise Funds

Stormwater Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	6,257,645	7,339,000	6,500,000	6,500,000	(839,000)	-11.4%
Other Revenues	178,048	25,000	0	0	(25,000)	-100.0%
Total Revenues & Other Sources	**$7,249,357**	**$7,364,000**	**$6,500,000**	**$6,500,000**	**($864,000)**	**-11.7%**
Expenses						
Transportation & Public Works	4,054,634	4,875,528	5,407,498	5,342,443	466,915	9.6%
Manager's Office	0	0	75,000	75,000	75,000	--
Other General Administration	2,083,928	892,473	929,809	929,809	37,336	4.2%
Total Expenses	**$6,138,562**	**$5,768,001**	**$6,412,307**	**$6,347,252**	**$579,251**	**10.0%**
Other Financing Uses/Transfers Out	502,370	528,412	532,786	532,786	4,374	0.8%
Total Expenses & Other Financing Uses	**$6,640,932**	**$6,296,413**	**$6,945,093**	**$6,880,038**	**$583,625**	**9.3%**
Capital Funding	368,229	1,336,000	955,000	925,000	(411,000)	-30.8%
Net Operating Income/(Loss) Incl. Capital	**$240,196**	**($268,413)**	**($1,400,093)**	**($1,305,038)**		

Changes in Unrestricted Net Position

	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**$3,101,446**	**$4,720,153**	**$4,451,740**
Net Income/(Loss)	240,196	(268,413)	(1,305,038)
Other Changes to Unrestricted Net Position:			
Plus Depreciation	$1,378,511	$0	$0
Ending Unrestricted Net Position	**$4,720,153**	**$4,451,740**	**$3,146,702**
Less:			
Approved Capital from prior years	(1,379,791)	(1,379,791)	(1,379,791)
Operating Reserve (3 months)	(1,316,000)	(1,574,000)	(1,720,000)
Available Unrestricted Net Position	**$2,024,362**	**$1,497,949**	**$46,911**

Internal Service Funds

Internal Support Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	1,921,085	2,058,810	2,732,267	2,732,267	673,457	32.7%
Other Revenues	25,961	0	0	0	0	--
Total Operating Revenues	**$1,947,046**	**$2,058,810**	**$2,732,267**	**$2,732,267**	**$673,457**	**32.7%**
Total Revenues & Other Sources	**$1,947,046**	**$2,058,810**	**$2,732,267**	**$2,732,267**	**$673,457**	**32.7%**
Expenses						
Central Services	1,504,267	1,878,491	2,255,540	2,256,618	378,127	20.1%
Other General Administration	386,891	27,311	29,184	29,184	1,873	6.9%
Debt Service - Capital Lease	20,447	0	0	0	0	--
Total Expenses	**$1,911,605**	**$1,905,802**	**$2,284,724**	**$2,285,802**	**$380,000**	**19.9%**
Other Financing Uses/Transfers Out	48,818	58,876	59,355	59,355	479	0.8%
Total Expenses & Other Financing Uses	**$1,960,423**	**$1,964,678**	**$2,344,079**	**$2,345,157**	**$380,479**	**19.4%**
Capital Funding	73,595	95,000	125,000	165,000	70,000	73.7%
Net Operating Income/(Loss) Incl. Capital	**($86,972)**	**($868)**	**$263,188**	**$222,110**		

Changes in Unrestricted Net Position

	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**$309,522**	**$599,326**	**$598,458**
Net Income/(Loss)	($86,972)	($868)	$222,110
Other Changes to Unrestricted Net Position:			
Plus Depreciation	$376,776	$0	0
Ending Unrestricted Net Position	**$599,326**	**$598,458**	**$820,568**
Less:			
Approved Capital from prior years	($336,304)	($336,304)	($336,304)
Operating Reserve (1 month)	($132,000)	($164,000)	($195,000)
Available Unrestricted Net Position	**$131,022**	**$98,154**	**$289,264**

Internal Service Funds

Fleet Management Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	3,285,310	3,539,634	3,723,058	3,723,058	183,424	5.2%
Other Revenues	61,965	0	0	0	0	--
Total Revenues & Other Sources	**$3,347,275**	**$3,539,634**	**$3,723,058**	**$3,723,058**	**$183,424**	**5.2%**
Expenses						
Central Services	3,044,735	3,525,417	3,636,937	3,636,937	111,520	3.2%
Other General Administration	2,125	55,171	56,484	56,484	1,313	2.4%
Total Expenses	**$3,046,860**	**$3,580,588**	**$3,693,421**	**$3,693,421**	**$112,833**	**3.2%**
Other Financing Uses/Transfers Out	108,680	110,430	111,228	111,228	798	0.7%
Total Expenses & Other Financing Uses	**$3,155,540**	**$3,691,018**	**$3,804,649**	**$3,804,649**	**$113,631**	**3.1%**
Capital Funding	77,970	60,000	90,000	150,000	90,000	150.0%
Net Operating Income/(Loss) Incl. Capital	**$113,765**	**($211,384)**	**($171,591)**	**($231,591)**		

Changes in Unrestricted Net Position

	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**$1,222,573**	**$1,350,712**	**$1,139,328**
Net Income/(Loss)	$113,765	($211,384)	($231,591)
Other Changes to Unrestricted Net Position:			
Less Depreciation	$14,374	$0	0
Ending Unrestricted Net Position	**$1,350,712**	**$1,139,328**	**$907,737**
Less:			
Approved Capital from prior years	($35,346)	($35,346)	($35,346)
Operating Reserve (1 month)	($262,000)	($308,000)	($317,000)
Available Unrestricted Net Position	**$1,053,366**	**$795,982**	**$555,391**

Internal Service Funds

Fleet Replacement Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	3,880,287	4,163,087	4,541,487	4,541,487	378,400	9.1%
Other Revenues	593,822	0	0	0	0	--
Total Operating Revenues	**$4,474,109**	**$4,163,087**	**$4,541,487**	**$4,541,487**	**$378,400**	**9.1%**
Other Financing Sources/Transfers In	229,182	0	0	0	0	--
Total Revenues & Other Sources	**$4,703,291**	**$4,163,087**	**$4,541,487**	**$4,541,487**	**$378,400**	**9.1%**
Expenses						
Other General Administration	2,295,538	90,000	90,000	90,000	0	0.0%
Equipment Expenses	81,406	0	0	0	0	--
Debt Service	63,485	0	0	0	0	--
Total Expenses & Other Financing Uses	**$2,440,429**	**$90,000**	**$90,000**	**$90,000**	**$0**	**0.0%**
Capital Funding	3,216,964	4,865,350	5,011,300	5,011,300	145,950	3.0%
Net Operating Income/(Loss) Incl. Capital	**($954,102)**	**($792,263)**	**($559,813)**	**($559,813)**		

Changes in Unrestricted Net Position

	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**10,931,156**	**12,182,592**	**11,390,329**
Net Income/(Loss)	(954,102)	(792,263)	(559,813)
Other Changes to Unrestricted Net Position:			
Plus Depreciation	$2,205,538	$0	0
Ending Unrestricted Net Position	**12,182,592**	**11,390,329**	**10,830,516**
Less:			
Approved Capital from prior years	(9,881,791)	(9,881,791)	(9,881,791)
Reserve	(1,100,000)	(1,100,000)	(1,100,000)
Available Unrestricted Net Position[1]	**1,200,801**	**408,538**	**(151,275)**

[1] *All Available Unrestricted Net Position is planned for vehicle & equipment replacements.*

Internal Service Funds

Insurance & Claims Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	5,034,670	6,478,994	6,908,994	6,908,994	430,000	6.6%
Other Revenues	942,253	0	0	0	0	--
Total Operating Revenues	**$5,976,923**	**$6,478,994**	**$6,908,994**	**$6,908,994**	**$430,000**	**6.6%**
Total Revenues & Other Sources	**$5,976,923**	**$6,478,994**	**$6,908,994**	**$6,908,994**	**$430,000**	**6.6%**
Expenses						
Human Resources	559,850	713,749	856,104	856,104	142,355	19.9%
Other General Administration	7,730,939	5,689,518	6,604,524	6,604,524	915,006	16.1%
Total Expenses	**$8,290,789**	**$6,403,267**	**$7,460,628**	**$7,460,628**	**$1,057,361**	**16.5%**
Other Financing Uses/Transfers Out	60,230	61,986	62,533	62,533	547	0.9%
Total Expenses & Other Financing Uses	**$8,351,019**	**$6,465,253**	**$7,523,161**	**$7,523,161**	**$1,057,908**	**16.4%**
Net Operating Income/(Loss) Incl. Capital	**($2,374,096)**	**$13,741**	**($614,167)**	**($614,167)**		

Changes in Unrestricted Net Position

	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**($790,089)**	**($3,164,185)**	**($3,150,444)**
Net Income/(Loss)	($2,374,096)	$13,741	($614,167)
Other Changes to Unrestricted Net Position:			
Ending Unrestricted Net Position	**($3,164,185)**	**($3,150,444)**	**($3,764,611)**
Less:			
Operating Reserve (1 month)	($696,000)	($539,000)	($627,000)
Available Unrestricted Net Position	**($3,860,185)**	**($3,689,444)**	**($4,391,611)**

Internal Service Funds

Health Insurance Fund

	FY25 Actual	FY26 Budget	FY27 Requested	FY27 Approved	Change Amount	Change Percent
Revenues						
Charges for Services	21,860,835	23,703,485	23,703,485	23,703,485	0	0.0%
Other Revenues	535,892	0	0	0	0	--
Total Operating Revenues	**$22,396,727**	**$23,703,485**	**$23,703,485**	**$23,703,485**	**$0**	**0.0%**
Total Revenues & Other Sources	**$22,396,727**	**$23,703,485**	**$23,703,485**	**$23,703,485**	**$0**	**0.0%**
Expenses						
Human Resources	815,771	963,807	1,006,794	1,006,794	42,987	4.5%
Other General Administration	17,674,483	22,925,383	25,055,643	25,055,643	2,130,260	9.3%
Total Expenses	**$18,490,254**	**$23,889,190**	**$26,062,437**	**$26,062,437**	**$2,173,247**	**9.1%**
Other Financing Uses/Transfers Out	53,537	54,315	54,793	54,793	478	0.9%
Total Expenses & Other Financing Uses	**$18,543,791**	**$23,943,505**	**$26,117,230**	**$26,117,230**	**$2,173,725**	**9.1%**
Net Operating Income/(Loss) Incl. Capital	**$3,852,936**	**($240,020)**	**($2,413,745)**	**($2,413,745)**		

Changes in Unrestricted Net Position

	FY25 Actual	FY26 Budget	FY27 Approved
Beginning Unrestricted Net Position	**$8,823,434**	**$12,676,370**	**$12,436,350**
Net Income/(Loss)	$3,852,936	($240,020)	($2,413,745)
Ending Unrestricted Net Position	**$12,676,370**	**$12,436,350**	**$10,022,605**
Less:			
Operating Reserve (1 month)	($1,545,000)	($1,995,000)	($2,176,000)
Available Unrestricted Net Position	**$11,131,370**	**$10,441,350**	**$7,846,605**

Interfund Transfers & Charges

Listed below are the budgeted transfers and charges for services between ACCGov Funds. In order to avoid "double counting" these dollars, they are subtracted from the aggregate total of all funds.

Interfund Transfers

	FY27 Approved		FY27 Approved
General Fund Transfers to:		**Transfers to General Fund from:**	
Emergency Telephone Fund	1,111,000	Hotel/Motel Fund	596,300
Grant Special Revenue Fund	102,240	Sheriff Inmate Fund	5,000
Special Prog Spec Rev Fund	291,500	Airport Fund	88,895
Econ Development Cap Fund	500,000	Landfill Fund	189,673
General Capital Proj Fund	7,000,000	Water & Sewer Fund	2,294,907
Subtotal	**$9,004,740**	Internal Support Fund	59,355
		Fleet Management Fund	111,228
		Insurance & Claims Fund	62,533
Landfill Transfer for Administration to:		Health Insurance Fund	54,793
Solid Waste Fund	135,000	**Subtotal**	**$4,315,531**

Total Interfund Transfers **$13,455,271**

Charges for Services

	FY27 Approved		FY27 Approved
General Fund Admin. Overhead Charge to:		**Internal Service Fund Operations:**	
Building Inspection Fund	212,378	Internal Support Fund	2,732,267
Airport Fund	249,514	Fleet Management Fund	3,723,058
Landfill Fund	192,659	Fleet Replacement Fund	4,541,487
Transit System Fund	548,140	Insurance & Claims Fund	6,908,994
Water & Sewer Fund	1,751,489	Health Insurance Fund	15,652,682
Solid Waste Fund	417,970	**Subtotal**	**$33,558,488**
Storm Water Utility Fund	668,178		
Subtotal	**$4,040,328**		

Total Interfund Charges for Services **$37,598,816**

Total Interfund Transfers and Charges **$51,054,087**

Athens-Clarke County by the Numbers

Geography

- Approximately 122 square miles (78,000 acres)
- Smallest in land area of Georgia's 159 counties
- Approximately 70 miles northeast of Atlanta

History

- Clarke County created from Jackson County in 1801 and named for Revolutionary War General Elijah Clarke
- Town of Athens chartered in 1806 and was named for Greek city of learning
- Clarke County and City of Athens Unified on January 14, 1991, becoming the 2nd consolidated government in Georgia and 28th in the nation
- 34 landmarks and 16 neighborhoods are listed on the National Register of Historic Places.

Demographics (2017-2025) estimate unless noted

- Population: 128,630 (2024 US Census ACS)
- Median Household Income: $52,264
- Median Age: 29.4
- White: 58.4% | Black or African-American: 23.9% | Asian: 4.2% | Other: 13.4% |Hispanic or Latino: 12.7%
- High school graduates (ages 25+): 92.1%
- Bachelor's degree or higher (ages 25+): 41.4%
- Persons below poverty: 24.5%
- Unemployment rate: 3.8% (Nov 2025 as reported by the Georgia Department of Labor)
- Total registered voters as of 4/15/2026: 80,701 (72,058 active)

Major Attractions

- University of Georgia; State Botanical Garden; Historic Homes; Downtown Athens; Morton Theater; Georgia Museum of Art; Classic Center (Convention Center & Theater)

Health

- Public Hospital – 1; Private Hospital – 1; Doctors – 310+; Dentists – 40+; Mental Health Practitioners – 60+; Ambulance Services – 7; Nursing Homes / Assisted Living – 9

Recreation

- Tennis Courts – 13; Parks – 16; Golf Courses – 4; Swimming Pools – 6; Country Clubs – 2; Zoos – 1
- City and University of Georgia performing arts centers: theater groups, symphony, dance, drama, art groups; Other university cultural activities including State Botanical Garden and Georgia Museum of Art; Convention center with concerts, dance, drama and comedy acts.

Transportation

- Airport – 1; Bus Depot – 1 (served by Southeastern Stages); Public Transit System – 1; University of Georgia Transit System – 1; Groome Transportation

Athens-Clarke County by the Numbers

Public Accommodations

• Lodging – 27+; Restaurants – 150+; Conference Centers/Meeting Facilities – 8;
Civic Center – 1; Enclosed Malls – 1

ACC Unified Government

• *Legislative:* Elected Mayor and 10 elected Commissioners from 10 geographical districts.
• *Executive:* Day-to-day operations are overseen by a manager appointed by the mayor and commission. There are 26 main departments, divisions, and offices under the managerial group.
• *Judicial:* Athens-Clarke County houses Magistrate, Juvenile, Municipal, Probate, State, and Superior Courts. The Superior Court covers the Western Judicial Circuit, which also includes Oconee County.

ACC Unified Government

• ACC government positions (FY27 – Approved Budget): 1,832
• ACC employees per 1000 residents: 14.2 (FY27)
• Web site: www.accgov.com
• Television: ACTV Channel 180 (Charter Cable)

Education

• Clarke County School District is separate from the Unified Government
• Public schools: 14 elementary, 4 middle, 3 high schools
• Private schools: 7
• Higher education: The University of Georgia, Athens Area Technical College, Piedmont College Extension.

Principal Employers	Number of Employees
University of Georgia	12,165
Piedmont Athens Regional	3,300
Clarke County School District	2,350
St. Mary's Health Care System	2,100
Athens- Clarke County Unified Government	1,832
Pilgrim's Pride	1,350
Caterpillar	1,100

Other Figures

• Sales tax (2023): 8%
  4% - State of Georgia
  1% - SPLOST (Special Purpose Local Option Sales Tax) Projects
  1% - LOST (Local Option Sales Tax) ACC General Fund
  1% - ELOST (Education Special Purpose Local Option Sales Tax) Projects
  1% - TSPLOST (Transportation Special Purpose Local Option Sales Tax) – added as of April 1, 2018

Miscellaneous

• Sister cities: Cortona, Italy (1978), Lasi, Romania (2001)
• Official tree: Gingko (1964)
• Official flower: Iris (1964)

Information provided by the Georgia County Guide Online, Georgia Department of Labor, Georgia Department of Community Affairs, United States Census Bureau, GeorgiaFacts.net and Athens-Clarke County Unified Government Departments, University of Georgia website, Clarke County School District website.

FY27 CDBG Action Plan

Overview

Programs and activities planned for FY27 from the Community Development Block Grant (CDBG) appropriation are listed below. The CDBG grant is a program funded from the U. S. Department of Housing and Urban Development. These federal funds are directed toward community development programs in the areas of affordable housing, economic development, and public service.

CDBG Grant Appropriation

CDBG Funding FY27 (July 1, 2026 - June 30, 2027)*..... $1,213,341
FY25 CDBG Reallocation..... $ 34,286
Total $1,247,627

Affordable Housing Objectives

1. Athens Area Habitat for Humanity $165,000
   Minor to moderate homeowner rehabilitation, handicap accessibility, and support for rehabilitation and new construction of affordable housing activities

2. Athens Housing Authority $121,134
   Down payment assistance and support of affordable housing development activities

3. Athens Land Trust $140,000
   Acquisition, homeowner down payment assistance, and support for rehabilitation and new construction of affordable housing activities

4. Historic Athens $145,000
   Minor to moderate homeowner occupied rehabilitation of homes 50 years or older and of historic/historic-eligible homes

Total Affordable Housing* ..... $ 571,134
**Does not include carryforward from prior year*

Economic Development & Neighborhood Revitalization Objectives

5. Athens Land Trust $35,000
   Micro-enterprise programs: West Broad Farmers Market and Young Urban Farmers

6. East Athens Development Corporation.....$33,000
   Bridging the Gap job coaching program

7. East Athens Development Corporation.....$102,000
   Operation One Family at a Time, providing job training and job placement assistance for certified nursing assistant, phlebotomy technician and patient care technician certification

8. East Athens Development Corporation.....$32,000
   Partnership with Chess and Community Conference, United Community Outreach, and Cultivating a Lifetime of Legacy agencies to conduct youth economic development activities

FY27 CDBG Action Plan

9. Goodwill of North Georgia.....$50,000
   Micro-enterprise training through GoodBIZ program for new and existing businesses

Total Economic Development & Neighborhood Revitalization*..... $252,000
**Does not include carryforward from prior year.*

Public Service Objectives – Subject to the 15% Cap

10. Georgia Conflict Center $41,000
    Restorative justice diversion program for youth

11. Sparrow's Nest $40,125
    Supportive services to individuals experiencing homelessness

12. The Ark UMOC $30,000
    Financial education, counseling, and financial products for low-income individuals

13. Family Promise of Athens $40,700
    Supportive services to individuals experiencing homelessness

14. Young Women's Christian Organization of Athens $30,000
    Summer youth (girls) program

Total Public Services $181,825

Administration and Planning
Total Administration..... $242,668

Total FY27 CDBG Expenditures..... $1,247,627*
**Does not include carryforward from prior year*

Quasi-Governmental and Other Agencies

Appropriation Summary

FY27 Quasi-Governmental & Other Agencies Approved

Quasi-Governmental/General Fund	FY26 Budget	FY27 Requested	FY27 Approved	$▲	%▲
Advantage Behavioral Health	213,226	218,544	218,544	5,318	2.5%
Athens Community Council on Aging	392,300	392,300	392,300	0	0.0%
Athens Regional Library System	3,507,959	3,969,565	3,969,565	461,606	13.2%
Clarke County Department of Family & Children Services	208,600	208,600	208,600	0	0.0%
Clarke County Public Health Department	946,354	946,354	946,354	0	0.0%
Western Judicial Circuit Public Defender	2,444,456	2,611,563	2,686,563	242,107	9.9%
Total Quasi-Governmental/General Fund	**$7,712,895**	**$8,346,926**	**$8,421,926**	**$709,031**	**9.2%**

Hotel/Motel Tax Special Revenue Fund

	FY26 Budget	FY27 Requested	FY27 Approved	$▲	%▲
Athens Convention & Visitors Bureau	3,474,560	3,746,010	3,746,010	271,450	7.8%
Classic Center Authority	2,010,862	2,167,980	2,167,980	157,118	7.8%
Total Hotel/Motel Tax Special Revenue Fund	**$5,485,422**	**$5,913,990**	**$5,913,990**	**$428,568**	**7.8%**

Special Programs/Special Revenue Fund

	FY26 Budget	FY27 Requested	FY27 Approved	$▲	%▲
Project Safe, Inc.	40,000	40,000	40,000	0	0.0%
Total Special Programs/Special Revenue Fund	**$40,000**	**$40,000**	**$40,000**	**$0**	**0.0%**
Grand Total Other Agencies	**$13,238,317**	**$14,300,916**	**$14,375,916**	**$1,137,599**	**8.6%**

Overview

- Agency requests totaled $14.4 million, an increase of 8.6% above FY26 Budget.
- Of this amount, $8.4 million is requested from the General Fund, an increase of $709K or 9.2%.
- The Classic Center and Visit Athens (formerly Athens Convention & Visitors Bureau) receive funding from the Hotel/Motel tax, which is included in a separate special revenue fund.
- The FY27 Budget estimate for the Hotel/Motel Tax Fund is based on the current 7% tax rate projected to generate revenue of $6.9 million.
- Funding amounts requested by the Classic Center and Visit Athens total $5.91M within the Hotel/Motel Tax Fund Budget. This amount represents $0.06 of the $0.07 or 85.71% of estimated tax collections.
- Project Safe is requesting $40,000 in FY27, same as FY26 Budget, from the Special Programs Special Revenue Fund.
- FY27 Recommended Budget includes total Other Agencies funding of $14,300,916, which is $1,062,599 or 8% above the FY26 Budget.
- An additional $75,000 that was not requested was added by the Commission to the Public Defender budget for an Investigator position.
- Additional information about each agency's request for FY27 is provided below.

Quasi-Governmental and Other Agencies

Quasi-Governmental Agencies

Advantage Behavioral Health Systems (ABHS) – provides person-centered treatment and support to individuals and families experiencing behavioral health challenges, intellectual/developmental disabilities, and addictive diseases. Vision: We envision a community of collaborative and multidisciplinary partners where everyone is understood and accepted without judgement, has access to high quality and sustainable care, and thrives in their life journey.

The agency's request for FY27 is $218,544, which is $5,318, or 2.5%, above FY26 Budget to accommodate rising service costs and employee wages.

Note: The funding amount does not include separate contractual services between ACCGov and ABHS for specific programs (e.g., mental health co-responder units in Police, Street Outreach Program in HCD, etc.)

	FY25 Budget	FY26 Budget	**FY27 Requested**	**FY27 Approved**	$▲	%▲
Advantage Behavioral Health	198,226	213,226	218,544	218,544	5,318	2.5%
	198,226	213,226	218,544	218,544	5,318	2.5%

Athens Community Council on Aging – Mission: To promote a lifetime of wellness through engagement, advocacy, education and support. The agency's goals are: To prevent the premature or unnecessary institutionalization of community dwelling older adults and those living with disabilities by supporting independent living; To offer opportunities for participation in community life through a variety of educational and recreational activities, volunteer roles and employment; To advocate for the rights of older adults and persons living with disabilities in the community and long-term care settings; To enhance the image of aging through community awareness, education, and networking; To maximize choices for older adults and persons living with disabilities by identifying needs and coordinating available funding and volunteer resources; and, to support caregivers.

The agency's FY27 request totals $392,300, same as FY26 Budget.

	FY25 Budget	FY26 Budget	**FY27 Requested**	**FY27 Approved**	$▲	%▲
Athens Community Council on Aging	392,300	392,300	392,300	392,300	-	0.0%
	392,300	392,300	392,300	392,300	-	0.0%

Athens Regional Library System – Mission and Goals:
Under the guidance of our new Executive Director, the Athens Regional Library System is currently refreshing our strategic plan to guide services through July 2028. While our Vision remains steadfast— "Engaging Communities, Exceeding Expectations"—we are renewing our commitment to our Mission: to create a welcoming and inclusive environment that empowers individuals and communities by providing resources that encourage discovery, imagination, and lifelong learning. In addition, we emphasize a customer-centered culture through the everyday practice of our organizational values. We are inclusive, supportive of our community, respectful, committed to excellence, and welcoming.

The agency is requesting $3,969,565 for FY27, an increase of $461,603 or 13.2% above the FY26 level.

Quasi-Governmental and Other Agencies

The additional funding is requested for:

- $104,091 3% pay increase for staff
- $52,052 State Health Benefits Package increase ($1,716 increase x 30 FT employees) *
- $31,152 Teachers Retirement System (TRS) increase.
- $17,017 PT Materials Processor
- $27,365 Branch Manager – Eastside Library
- $5,111 Operating Expense
- $34,675 Increased Energy Cost
- $38,640 Off Duty Police Officers
- $111,500 Cleaning Service
- $40,000 Public Computers

$461,603 Total

*Library request states:
Shortly after our January budget submission, we received notice of a projected increase in the State Health Benefits Program (SHBP) employer contribution rates, effective July 1, 2026. Although this adjustment is not yet finalized, we have proactively updated our budget request to reflect these anticipated costs. The Athens-Clarke County Library employs 30 full-time staff, and this year the SHBP increase will result in an additional cost of $1,716 per full-time employee, totaling **$51,480** in unbudgeted expenses. In addition, the requested new Branch Manager position would add an estimated **$572** in SHBP costs for the four months projected for that position.

	FY25 Budget	FY26 Budget	**FY27 Requested**	**FY27 Approved**	$▲	%▲
Athens Regional Library System	3,220,659	3,507,959	3,969,565	3,969,565	461,606	13.2%
	3,220,659	3,507,959	3,969,565	3,969,565	461,606	13.2%

Clarke County Department of Family & Children Services (CCDFCS) – delivers local, state and federal assistance to vulnerable families in the community. The mission is to provide these services in such a way that it strengthens families by helping them to become safer and financially self-sufficient. The agency provides financial assistance such as Food Stamps, Medicaid, Temporary Assistance for Needy Families (TANF) and serves children in the Foster Care System.

The two major program areas are Social Services (Child Welfare) and Economic Support. Social Services programs include programs such as Child Protective Services, Family Preservation, Foster Care and Adoption. The Economic Support programs include the Supplemental Nutritional Assistance Program (SNAP), Temporary Assistance for Needy Families, Family Medicaid and Adult Medicaid.

The agency's FY27 request is $208,600, the same funding level as FY26.

	FY25 Budget	FY26 Budget	**FY27 Requested**	**FY27 Approved**	$▲	%▲
Department of Family & Children Service	208,600	208,600	208,600	208,600	-	0.0%
	208,600	208,600	208,600	208,600	-	0.0%

Clarke County Public Health Department – Mission: to prevent disease, injury, and disability and promote health and well-being for all our residents, as well as to prepare for and respond to disasters. The Health Department collaborates with individuals, families, schools, hospitals and other medical providers, service

agencies, and businesses to improve community health and enhance quality of life for everyone in Athens-Clarke County, especially those with limited resources to care.

The agency's FY27 request is $946,354, the same funding level as FY26.

	FY25 Budget	FY26 Budget	**FY27 Requested**	**FY27 Approved**	$▲	%▲
Clarke County Public Health Department	946,354	946,354	946,354	946,354	-	0.0%
	946,354	946,354	946,354	946,354	-	0.0%

Western Judicial Circuit Public Defender – Mission: To continue to provide zealous and Constitutionally-effective legal representation to all indigent criminal defendants in all courts in Clarke and Oconee counties. This mission is required by the Constitutions of Georgia and the United States as well as by Georgia statue 17-12-1 et. seq.

The agency's FY27 request is $2,611,563, which is $167,107, or 6.8%, above FY26.
The Approved FY27 amount was $2,686,563 which is $242,107, or 9.9% above FY26.

The increased funding request is for:

- $158,450 pay increase for staff
- $8,657 operating expense increase

$167,107 Total

*An additional $75,000 not in the agency request was added by the Commission for an additional investigator position.

	FY25 Budget	FY26 Budget	**FY27 Requested**	**FY27 Approved**	$▲	%▲
Western Judicial Circuit Public Defender	2,359,156	2,444,456	2,611,563	2,686,563	242,107	9.9%
	2,359,156	2,444,456	2,611,563	2,686,563	242,107	9.9%

Hotel/Motel Funded Agencies

During FY27, the 7% Hotel/Motel Tax is projected to generate approximately $6.9 million, an increase of 7.8% above the $6.4 million budgeted for FY26.

Classic Center Authority & Visit Athens (formerly Athens Convention & Visitors Bureau)

The Classic Center Authority seeks to enhance the quality of life in Athens-Clarke County by serving as the cultural, civic and social center for the southeast and by generating maximum economic Impact. A primary supporting goal is to achieve our predetermined revenue projections in the areas of operating driven income and hotel/motel tax (HTMT) that we assist to earn by attracting visitors and attendees to the Athens Community through our events. For Athens, the hospitality industry continues to be a significant industry for employment and growth and we feel it is essential to continue to support the overall market financially (HTMT) so we can maintain this momentum and stay ahead of the curve and not decline on our hotel occupancy levels.

The mission of Visit Athens is to be a proactive destination marketing organization charged with increasing the economic impact of the hospitality industry, with active involvement in tourism product development and workforce development.

Quasi-Governmental and Other Agencies

In FY27, the Visit Athens will remain Always Open to new possibilities by leaning into opportunities to raise awareness of Athens as a destination to increase hotel occupancy and generate economic impact.

The FY27 Budget request includes $3,746,010 (equal to 54.29% of the tax) for the Classic Center Authority and $2,167,980 (equal to 31.42% of the tax) for Visit Athens. This total of $5.9M is an increase of $429K or 7.8% above FY26 budgeted levels.

	FY25 Budget	FY26 Budget	**FY27 Requested**	**FY27 Approved**	$▲	%▲
Classic Center Authority	3,148,820	3,474,560	3,746,010	3,746,010	271,450	7.8%
Visit Athens	1,822,360	2,010,862	2,167,980	2,167,980	157,118	7.8%
	4,971,180	5,485,422	5,913,990	5,913,990	428,568	7.8%

Special Programs/Special Revenue Fund

Project Safe – The mission of Project Safe is to end domestic violence through crisis intervention, ongoing supportive services, prevention and education, and systems change advocacy. Financial support from ACCGov (through the 5% crime victims' fund) partially funds a legal advocate for outreach to survivors of domestic violence.

The goals of the project are:

1) Reach victims of domestic violence previously unaware of Project Safe services
2) Make contact at the earliest stage possible following an arrest
3) Connect with services and support tailored to the individual's needs

The FY27 Budget request for Project Safe is $40,000 from the Special Programs Special Revenue Fund (the 5% Crime Victims Assistance revenue), which is the same as FY26 funding.

	FY25 Budget	FY26 Budget	**FY27 Requested**	**FY27 Approved**	$▲	%▲
Project Safe	40,000	40,000	40,000	40,000	-	0.0%
	40,000	40,000	40,000	40,000	-	0.0%

Debt Service Requirements

Athens-Clarke County is currently well within the debt limits established under Georgia Law. Georgia Law limits a county's indebtedness to 10% of the assessed value of all taxable property located within the county. Only General Obligation Bonds, which are repaid by property tax revenues, fall under the legal debt limit. Revenue Bonds are to be repaid from specific revenue sources and do not fall under the legal debt limit.

Computation of Legal Debt Margin

Estimated Net Assessed Value of Taxable Property	$ 8,551,684,000 [(1)]
Debt Limit (10% of Assessed Value)	$ 855,168,400
Net Debt Applicable to Limit	$ 62,535,000
Debt Margin	$ 792,633,400

[(1)] – Estimated Net Assessed Value of Taxable Property for 2026.

Below is a summary of the debt service obligations of Athens-Clarke County as of July 1, 2026. These obligations represent the annual installment payments of principal and interest for previous capital improvement projects or acquisitions funded through the issuance of debt. The following is a description of each obligation outstanding for FY27.

General Obligation Bonds:

2020 Special Purpose Local Options Sales Tax Debt

- Purpose: Finance SPLOST projects in anticipation of revenues
- Interest Rate: 4% to 5%
- Maturity Date: 2031
- Original Principal Amount: $26,660,000
- July 1, 2026 Principal Outstanding: $13,745,000
- Funding Source: Anticipated SPLOST revenue

2021 Special Purpose Local Options Sales Tax Debt

- Purpose: Finance SPLOST projects in anticipation of revenues
- Interest Rate: 5%
- Maturity Date: 2031
- Original Principal Amount: $93,175,000
- July 1, 2026 Principal Outstanding: $48,790,000
- Funding Source: Anticipated SPLOST revenue

Revenue Bonds:

2012 Economic Development Authority (Caterpillar Project)

- Purpose: Construct infrastructure improvements for Caterpillar project
- Interest Rate: 2 to 5%
- Maturity Date: 2032
- Original Principal Amount: $5,475,000
- July 1, 2026 Principal Outstanding: $2,540,000
- Funding Source: General Fund Revenue

Debt Service Requirements

2015 Water and Sewerage Revenue Bonds

- Purpose: Construct Water & Sewerage System and facility improvements and expansions
- Interest Rate: 1 to 5%
- Maturity Date: 2038
- Original Principal Amount: $210,140,000
- July 1, 2026 Principal Outstanding: $138,585,000
- Funding Source: Water and Sewer Service Fees

Other Long-Term Debt:

2011 ADDA - Parking Deck Guaranteed Revenue Debt

- Purpose: Construct Downtown Parking Deck
- Interest Rate: 3.51%
- Maturity Date: 2026
- Original Principal Amount: $6,131,700
- July 1, 2026 Principal Outstanding: $0 (complete)
- Funding Source: General Fund – Parking Fees

2020 MUNIS Software Project

- Purpose: Installation and Servicing of MUNIS Software.
- Interest Rate: 2.6%
- Maturity Date: 2027
- Original Principal Amount: $1,635,334
- July 1, 2026 Principal Outstanding: $0 (complete)
- Funding Source: General Fund Revenue

2007 Georgia Environmental Finance Authority (Clean Water State Revolving Loan Fund – Ph I)

- Purpose: Interceptor sewer line projects
- Interest Rate: 3%
- Maturity Date: 2031
- Original Principal Amount: $14,772,863
- July 1, 2026 Principal Outstanding: $3,846,296
- Funding Source: Water and Sewer Service Fees

2009 Georgia Environmental Finance Authority (Clean Water State Revolving Loan Fund– Ph 2)

- Purpose: Interceptor sewer line projects
- Interest Rate: 3%
- Maturity Date: 2033
- Original Principal Amount: $4,469,301
- July 1, 2026 Principal Outstanding: $1,672,639
- Funding Source: Water and Sewer Service Fees

Debt Service Requirements

2009 Airport Guaranteed Revenue Debt

- Purpose: Construct Executive Hangers at Ben-Epps Airport
- Interest Rate: 4.15%
- Maturity Date: 2029
- Original Principal Amount: $600,000
- July 1, 2026 Principal Outstanding: $90,000
- Funding Source: Airport Enterprise Fund – Rent from Executive Hangers

2019 Solid Waste Authority- Landfill Expansion Debt

- Purpose: Expand Landfill space
- Interest Rate: 2.5%
- Maturity Date: 2027
- Original Principal Amount: $4,765,989
- July 1, 2026 Principal Outstanding: $595,739
- Funding Source: Landfill Enterprise Fund - tipping fees

2024 Solid Waste Authority- Landfill Expansion Debt

- Purpose: Expand Landfill space
- Interest Rate: 3.68%
- Maturity Date: 2032
- Original Principal Amount: $5,700,000
- July 1, 2026 Principal Outstanding: $5,034,000
- Funding Source: Landfill Enterprise Fund - tipping fees

FISCAL POLICIES

OF

ATHENS-CLARKE COUNTY, GEORGIA

LAST REVISED BY MAYOR AND COMMISSION

ON JUNE 25, 2020

Fiscal Policies

Operating Budget Policies

1. The Unified Government will finance all current expenditures with current revenues. The Unified Government will avoid budgetary procedures that balance current expenditures through the obligation of future resources. The Unified Government will not use short-term borrowing to meet operating budget requirements.

2. The operating budget will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

3. All Governmental Funds are subject to the annual budget process. Budgets will be prepared for Proprietary Funds (Enterprise and Internal Service) to establish fees and charges and control expenses.

4. The budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must equal total estimated expenditures for each fund.

5. All budgets will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources.

6. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be re-appropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.

7. The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Transfers of appropriations within a Department shall require only the approval of the Budget Officer. Transfers between departments or funds, an increase of a personal services appropriation, or an increase in the level of authorized positions shall require the approval of the Mayor and Chair and Commission in accordance with Section 7-408 of the Unified Government charter. Department heads and management personnel are directed to operate within budget limitations to prevent "emergency" situations.

8. The Unified Government will strive to include an amount in the General Fund budget approved by the Mayor and Chair and Commission (i.e., a line item for contingencies) for unforeseen (e.g., emergency type) operating expenditures. The amount of the contingency will be no more than 5% of the operating budget.

9. The Unified Government will integrate performance measurement and objectives and productivity indicators within the budget.

10. The Unified Government will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.

11. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.

12. The Unified Government shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.

13. Enterprise and Internal Service fund budgets shall be self-supporting whenever possible. Excess revenues of Enterprise funds shall not be transferred to other funds unless authorized in the Annual Budget.

Capital Budget Policies

1. Capital projects will be undertaken to:

    A. Preserve infrastructure and public facilities.
    B. Promote economic development and enhance the quality of life.
    C. Improve the delivery of services.
    D. Preserve community and historical assets.
    E. Improve economically depressed areas and those with low and moderate income households.

2. The Unified Government will develop a five year Capital Improvement Program (CIP) and update the CIP annually to direct the financing of and appropriations for all capital projects. The Unified Government defines a capital project for inclusion in the CIP as any asset or project in excess of $30,000 with an estimated useful life of three years.

3. The Unified Government will coordinate the development of the Capital Improvement Program with the development of the operating budget to insure that future operating costs are projected and included in the operating budget where appropriate.

4. The Unified Government will develop a program to replace authorized vehicles and equipment without significant impact to the capital budget.

5. The Unified Government will aggressively seek public and private grants, contracts, and other outside sources of revenue to fund projects included in the Capital Improvement Program.

6. The balances of appropriations for capital projects will be designated by management at yearend and re-appropriated in the following years until the project is completed.

7. Proprietary Funds will depreciate capital assets in accordance with GAAP and all annual depreciation amounts available from earnings will be appropriated for replacement of existing capital plant and equipment.

8. Unreserved, undesignated fund balances for governmental funds should be used only for one time capital non-operating expenditures as appropriated by governing authority.

Reserve Fund Policies

1. The Unified Government will strive to maintain a General Fund Unassigned Fund Balance at least equal to two months (16.8%) of annual General Fund operating expenditures plus transfers out to other funds. This Unassigned Fund Balance amount shall be created and maintained to:

    A. Mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures).

B. Ensure stable tax rates.
C. Provide a sufficient cash balance for current financial needs.

The conditions that warrant the use of Unassigned Fund Balance below the policy level include:
A. An economic downturn resulting in revenue receipts below budget.
B. An unforeseen catastrophic event.
C. One-time policy decision to meet a specific Commission determined need.

The Unified Government will replenish the Unassigned Fund Balance within two fiscal years through a means or combination of means approved by the Mayor and Commission.

2. The Unified Government will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.

3. The Unified Government will accumulate sufficient cash reserves in Enterprise Funds to equal three months of operating expenses to provide sufficient working capital without short-term borrowing.

4. In periods of economic decline and recessionary periods, the Unified Government will reduce expenditures and direct reserve funds using the following sequence of actions:

   A. Reduce or eliminate current year funding for the Capital Additions and Improvements Program;
   B. Reduce or eliminate current year funding for Capital Maintenance and Repair projects and fund essential Maintenance and Repair Projects;
   C. Utilize General Fund Unassigned Fund Balance to sustain essential services;
   D. And if necessary, reduce essential services

Revenue Administration Policies

1. The Unified Government will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.

2. The Unified Government will estimate its revenues by an objective analytical process in a prudent manner.

3. The Unified Government will follow a policy of paying for services with user charges when possible to reduce the reliance on taxes and other general revenue sources.

4. The Unified Government will aggressively seek public and private grants, contracts, and other outside sources of revenues for funding projects where appropriate.

5. The Unified Government will establish the levels of all user charges based on an analysis of the cost of providing the services. User charges will be evaluated annually.

6. The Unified Government will set fees charges for each Enterprise and Internal Service Fund, at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and requirements for future capital costs.

Fiscal Policies

Accounting, Auditing, & Financial Reporting

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA. Code 36-81-7 and Section 7-411 of the charter.

2. The Unified Government will maintain a strong internal audit function to conduct: financial, operational, compliance, and performance audits.

3. The Unified Government will prepare a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP). The Unified Government will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program.

4. The Unified Government will establish and maintain a high degree of accounting practice, accounting systems will conform to Generally Accepted Accounting Principles.

5. The Unified Government will maintain accurate records of all assets to insure a high degree of stewardship for public property.

6. The Unified Government will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public. Reporting systems will monitor the cost of providing services where possible. The reporting systems will promote budgetary control and comparative analysis.

Debt Policies

1. The Unified Government will confine long-term borrowing to capital improvements and moral obligations.

2. The Unified Government will not use short-term debt for operating purposes.

3. The Unified Government will follow a policy of full disclosure on every financial report and bond prospectus.

4. General obligation debt will not be used for enterprise activities.

5. The Unified Government will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues, available fund balances, or other current sources of capital financing.

6. Enterprise Fund debt will be used only when revenues are sufficient to satisfy operating expenses and debt service requirements.

7. The Unified Government will limit the use of lease purchase and other short term debt when possible.

Fiscal Policies

Investment Policies

1. The Unified Government will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.

2. All investments shall be made with consideration for environmental and human rights impact.

3. The investment program shall be operated based on the following principles, in the order listed.

   A. Legality - all investments comply with state and local laws.
   B. Safety - principal is protected from loss with secure investment practices and collateralization.
   C. Liquidity - investments are readily convertible to cash when needed without losses.
   D. Yield or Return on Investment - earnings are maximized without diminishing the other principles.

4. The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements.

5. The investment program should use a competitive selection process for investments in excess of 30 days. Investments should be placed with only qualified financial institutions.

6. The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.

Purchasing Policies

1. It is the intent of the governing authority of the Unified Government of Athens-Clarke County, Georgia, to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the Unified Government. The administration of this system will comply with the highest ethical and fiscal standards and applicable laws.

2. The Manager shall be responsible for the operation of the Unified Government's purchasing system.

3. All departments and agencies of the Unified Government must utilize competitive bidding procedures, as specified in an ordinance adopted by Commission. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local and minority businesses.

4. The Unified Government will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

FY27 Schedule of Fees & Charges

BEN EPPS AIRPORT		
	Subject	**Fee/Unit**
	Ramp Fees	
1	Twin Piston - Small	$25 per aircraft
2	Twin Piston - Medium	$45 per aircraft
3	Twin Piston - Large	$125 per aircraft
4	Turbo Prop - Small	$95 per operation
5	Turbo Prop - Medium	$125 per operation
6	Turbo Prop - Large	$155 per operation
7	Jet - Micro	$175 per operation
8	Jet - Small	$225 per operation
9	Jet - Medium	$295 per operation
10	Jet - Large	$675 per operation
11	Jet - Extra Large	$825 per operation
12	Jet - Air Force One	FREE
13	Helicopter	$40 per operation
14	Airship Mooring Fee (Blimp)	$225 per operation
	Overnight Fees	
15	Single Engine and Twin Piston - Small	$35 per aircraft
16	Twin Piston - Medium	$55 per aircraft
17	Twin Piston - Large	$135 per aircraft
18	Turbo Prop - Small	$105 per operation
19	Turbo Prop - Medium	$125 per operation
20	Turbo Prop - Large	$150 per operation
21	Jet - Micro	$185 per operation
22	Jet - Small	$235 per operation
23	Jet - Medium	$285 per operation
24	Jet - Large	$635 per operation
25	Jet - Extra Large	$760 per operation
26	Helicopter	$50 per operation
27	Airship Mooring Fee (Blimp)	$260 per night

FY27 Schedule of Fees & Charges

BEN EPPS AIRPORT		
	Minimum Fuel Purchase to waive Ramp Fees based on current market prices - adjusted by Airport Director	
28	Single Engine and Twin Piston - Small	30 gallons
29	Twin Piston - Medium	40 gallons
30	Twin Piston - Large	100 gallons
31	Turbo Prop - Small	90 gallons
32	Turbo Prop - Medium	125 gallons
33	Turbo Prop - Large	150 gallons
34	Jet - Micro	75 gallons
35	Jet - Small	150 gallons
36	Jet - Medium	200 gallons
37	Jet - Large	650 gallons
38	Jet - Extra Large	750 gallons
39	Airship Mooring Fee (Blimp)	125 gallons
	Landing Fees	
40	Commercial Operations - Based on Max Gross Landing Weight	$3.80 per 1,000 lbs.
	Baggage Handling Fees - Passenger Capacity	
41	20	$775 per aircraft
42	30	$925 per aircraft
	Baggage Handling Fees - Passenger Capacity (continued)	
43	50	$1,250 per aircraft
44	70	$1,700 per aircraft
45	90	$2,000 per aircraft
46	125	$2,500 per aircraft
47	150	$3,000 per aircraft
	Fuel Prices - Based on market prices - adjusted by Airport Director	
48	Jet A Fuel	Market Price
49	AvGas Fuel	Market Price
50	Based Tenants Discount (below posted price)	AvGas - $0.25 / Jet - A $0.30
51	Shell Contract Fuel (Jet A)	Market Price

FY27 Schedule of Fees & Charges

BEN EPPS AIRPORT		
52	After Hours Call Out Fee	$500 per call out
53	Commercial Terminal Meeting Room	$120 per hour / 2 hour minimum
54	Table Rental	$5.00 per table per day
55	Chair Rental	$2.50 per chair per day
	Tie Down Fees - One night waived with multiple night stay with fuel purchase	
56	Nightly	$35 per night
57	Monthly	$135 per month
	Airport Hangar Rental Monthly Rates - Based on market prices - adjusted by the Airport Director	
58	Row C Hangars (20)	$379.97 per month (assuming 5% CPI)
59	Row D Hangars (12)	$292.16 per month (assuming 5% CPI)
60	Row F Hangars (12)	$303.64 per month (assuming 5% CPI)
61	Row G Hangars (4)	$475.64 per month (assuming 5% CPI)
62	Row E Hangars (2)	$800.93 per month (assuming 3% CPI)
63	Row B Hangars (19)	$448.54 per month (assuming 5% CPI)
64	Hangar C21	$1,463.98 per month (assuming 5% CPI)
65	Hangar B20	$1,463.98 per month (assuming 5% CPI)
66	Row A Hangars (4)	$1742.60 per month (assuming 5% CPI)
67	Colvin Hangar	$6,300 per month (assuming 5% CPI)
68	Falcon Hangar	$7,717.50 per month (assuming 5% CPI)
	Airport Hangar Rental Weekly Rates - Based on market prices - adjusted by the Airport Director	
69	Hangars G, B, C, D, E, F (with/without fuel purchase)	$383/$334 per night

BEN EPPS AIRPORT		
70	Hangars A, C21, B20 (with/without fuel purchase)	$863/$974 per night
71	Colvin Hangar (with/without fuel purchase)	$863/$974 per night
72	Falcon Hangar	$1,670/$1,809 per night
	Airport Hangar Rental Overnight Rates - Based on market prices - adjusted by the Airport Director	
73	Hangars G, B, C, D, E, F (with/without fuel purchase)	$85/$111 per night
74	Hangars A, C21, B20 (with/without fuel purchase)	$195/$251 per night
75	Colvin Hangar (with/without fuel purchase)	$390/$445 per night
76	Falcon Hangar	$390/$445 per night
	Ground Power Unit (GPU) Fee	
77	Engine Start	$75 per start
78	Per Hour	$150 per hour
	Towing Fee	
79	Single Engine	$35 per tow
80	Twins	$40 per tow
81	Any aircraft larger than a twin	$80 per tow
82	Airplane Lavatory Cleaning Fee	$325 per service
83	Airplane Lavatory Cleaning Fee (for based aircraft)	$225 per service
84	Air Stair Fee	$550 per service
85	Unimproved Land Lease Rate (no utilities)	$0.58 per square foot
86	Improved Land Lease Rate (with utilities)	$0.65 per square foot
87	Special Event fee - large aircraft	$725 per aircraft

BEN EPPS AIRPORT		
88	Special Event fee - medium aircraft	$425 per aircraft
89	Special Event fee - small aircraft	$225 per aircraft
90	Special Event fee - extra-large aircraft	$950 per aircraft

FY27 Schedule of Fees & Charges

ANIMAL SERVICES		
	Subject	**Fee/Unit**
1	Reclaiming a neutered or spayed dog or cat	$25 first impound; $30 second impound; Third or subsequent impound: each impound fee after the first two is $25 more than the prior impound fee (i.e., third impound: $55 impound fee; fourth impound: $80 impound fee…)
2	Reclaiming an intact dog or cat	First impound: $50 impound fee Second impound: $100 impound fee
3	Reclaiming community cats	N/A
4	Reclaiming All Other Animals Including Livestock	N/A
5	Boarding fee	$10 per day per animal after the day of impound, with a litter of puppies or kittens of nursing age charged as a single animal $15 per day boarding fee if the animal has been impounded on a bite quarantine or neglect/cruelty case

ANIMAL SERVICES		
6	Adoptions	$25 Special Event fee (Director has discretion on what the event is); $100 Adult large dogs; $175 dogs under six months and or 25lbs; $50 dogs in shelter over 30 days; $150 dogs from the Project Homebound Jail Dog Program; $25 adult cats; $65 kittens under six months; $25 livestock and $50 exotic animals; $5 for a cardboard carrier if adopter does not provide a carrier; $5 for leash and collar set if the adopter does not provide one.
7	Registering a Potentially Dangerous Dog, Dangerous Dog, or Vicious dog	$100 Potentially Classified Dogs The registration fee for a potentially dangerous dog may be waived if the dog and his or her owner have no animal control infractions for a two-year period; $200 for Dangerous and Vicious Classified Dogs
8	Vet Services and Misc	$15 Microchip; $7 each core vaccination; $18 Rabies vaccination or voucher; $18 heartworm test or FIV/FelV Combo Test; $7 Dewormer, Heartworm Prevention or Flea Control, $75 Bloodwork, $15 any other tests. Any outside Veterinary Care fees are charged as they are invoiced.

FY27 Schedule of Fees & Charges

BUILDING INSPECTION		
	Subject	**Fee/Unit**
	Permits	
1	Building Permit	$80 plus $3 per $1000 of valuation
2	Electrical Permit	$80 plus $2 per circuit
3	Plumbing Permit	$80 plus $2 per fixture
4	Mechanical Permit	$80 plus $2 per supply and return
5	Gas Permit	$80 plus $2 per fixture
6	Plan Submittal Fee	$375 for project or changes valued $10,000 or less; Project values or changes over $10,000 have fee of $500 for up to 50 plan sheets plus $2 per sheet over 50 sheets
7	Plan Review Changes To Approved Submittal Fees (CTA)	Escalating $375 base fee increase added to compounding base fee for CTAs if proposed changes are $10,000 or less in value. (e.g. $375 base fee for 1st CTA, $750 for 2nd, $1,125 for 3rd, etc.) If proposed changes are over $10,000, base fee is $500 and would increase incrementally by $500 for additional CTA's for the same project. Base fees compound separately for Site CTAs and Building CTAs.
8	CTA Trade Review Fee	$80 per trade
9	Plan Review Fee	One-half building permit fee ($80 minimum)
10	Demolition Permit	$80
11	Demolition Permit - Central Business District	$130
12	Swimming Pool Permit	$250 per pool flat fee
13	Temporary Certificate of Occupancy	$100
14	Temporary Building Permit	$80
15	Class A Manufactured Home Permit	$80 plus $3 per $1000 of valuation
16	Class B Manufactured Home Permit	$80
17	Manufactured Home Pre-Moving Inspection	$80 plus $0.45 per mile

FY27 Schedule of Fees & Charges

BUILDING INSPECTION		
18	Building Relocation Permit	$100
19	Fire Protection Systems (sprinkler) Permit	$80
20	Private water and sewer system Permit	$80 each
	Inspection Fees (applies to all inspection types)	
21	First Trip	$35
22	Second Trip	$50
23	Third and subsequent trips	$75
	Other Mechanical Permits	
24	Ductwork Repair	$80
25	Exhaust over one HP	$80 each exhaust fan
26	Freestanding Unit	$80 plus $2 each unit
27	Floor Furnace	$80 plus $2 each unit
28	Wall Furnace	$80 plus $2 each unit
29	Steam System	$80 plus $2 each radiator
30	Refrigeration	$80 plus $2 per ton
31	Grease/Vent Hoods	$80 plus $80 per hood
32	Incinerator	$80 per unit
33	Fireplaces and Wood Stoves	$80 per unit
34	Construction Board of Appeals Hearing	$250
35	After hours inspection fee	$80 per hour (2 hour minimum)
36	Work without permit fee	Double normal permit fee
37	Secured Structure	$250
38	Temporary Secured Structure	$50
39	Signs	$80 plus $10 per $1000 of valuation
40	Copies	$0.25 per page
41	Temporary Signs	$30
42	Construction Valuation Table	See Exhibit A at end of fee schedule

FY27 Schedule of Fees & Charges

CENTRAL SERVICES		
	Subject	**Fee/Unit**
	Special Events	
1	Application Fee	$100.00
2	Emergency Review Fee (less than 60 days review)	$150.00
3	Beer and/or Wine Special Outdoor Café Area or Festival Zone	$250 (up to 150 people); $350 (up to 300 people); $700 (festival zone)
4	Home-brew Special Event	$75.00
	Special Sales	
5	Farmer's Market (assigned locations)	
6	Mobile Food Vendor Unit	$600.00
7	Street Merchant Assigned Location	$200.00 per trimester
8	Sidewalk Sale	
9	Individual Merchant Identification/Badge	$25.00
10	Replacement Merchant Identification/Badge	$20.00
	Sidewalk Cafes	
11	Annual Permit Fee	$150+$1.50/S.F
	Publication Racks	
12	Annual Permit Fee	$225/rack (starting Jan 1, 2025)
	Public Use of Government Facilities	
13	Application Fee	$25
14	Security Fee	$25 (if after normal operating hours)
15	Utility Fee	$5/Hr. (if after normal operating hours)
16	Cleanup/Damage Deposit	$25 (1-25 people) / $50 (26-50 people) / $100 (51+ people) $50 (26-50 people); $100 (51+ people)

FY27 Schedule of Fees & Charges

CENTRAL SERVICES		
	On-Street Parking	
17	Parking Meters	$3.00 / Hour
18	Downtown construction permit parking	$10/space /day; $75 for violation
19	Legal Parking Zone Violation - Expired Meter or Display Ticket	$20.00
20	Legal Parking Zone Violation - Overtime Parking	$25.00
21	Legal Parking Zone Violation - Loading Zones	$75
22	Illegal Parking - No Parking Zone	$75
23	Illegal Parking - In Disabled Person Space	$300
24	Illegal Parking - Parking on Sidewalk	$50
25	Illegal Parking -Parking Outside of Designated Space line	$75
26	Illegal Parking - Double Parking	$75
27	Illegal Parking - During CBD Restricted Times	$35
28	Illegal Parking - Fire Lane	$75
29	Illegal Parking - Violation of Posted Sign - ACCGov Property	$75
30	Illegal Parking - Improper Parking in Space Designated for Electric Vehicle Charging	$75
	Parking Decks & Surface Lots	
31	All Decks - Hourly Parking (subject to time limits)	$2.00 / Hour
32	All Decks - Monthly Keycard Pass	$100/month
33	All Decks - Monthly Keycard Pass (downtown employees)	$75/month
34	All Decks - UGA Football Game Days	$50

FY27 Schedule of Fees & Charges

CENTRAL SERVICES		
35	Courthouse Deck - Arrive after 5pm and leave before 7am	10
36	Courthouse Deck - Arrive after 5pm and leave after 7am	15
37	All Decks - Maximum Daily Fee	20
38	Downtown Surface Lots 1-3	$45/month
39	Downtown Surface Lots 1-3 (downtown employees)	$35/month
	Parklet Program	
40	Initial application fee	200
41	Annual application renewal fee	100
42	Quarterly fee for the first two parking spaces utilized	$500
43a	Quarterly fee for the third space	$1,200
43b	Quarterly fee for the fourth space	$1,300
44	Fee for required signage next to bike lane	$100
45	Expense to modify public property for the use of a parklet	At cost

FY27 Schedule of Fees & Charges

CORRECTIONS: Diversion Center/Transition Center		
	Subject	**Fee/Unit**
	Routine Fees	
1	Registration Fee (one-time per sentence)	$50.00
2	Room & Board (based on income) billed weekly	$90 - $130
3	Parking Permit (one-year period)	$25.00
4	Staff Transportation to/from work (one-way)	$10.00
	Disciplinary Report Fees	
5	Administration Fee (per guilty finding)	$4.00
6	Possession of a cellular or wireless device, or a device associated with a wireless communication device (inside the guard lines) (Fee set by Dept. of Corrections)	$100.00
7	Positive drug screen, or possession of drugs or a drug-related item (Fee set by Dept. of Corrections)	$200.00
8	Positive alcohol screen, or possession of alcohol (Fee set by Dept. of Corrections)	$100.00
9	Escape Fee (Fee set by Dept. of Corrections)	$200.00
	Other Department Services	
10	Drug Test (Lab cost)	$15.00
11	Bus Ticket - single ride (Transit System Fee)	$0.00
12	Medical Call/Prescription Refill (Fee set by Dept. of Corrections)	$5.00
13	Jail Meal Tray - Regular Diet	$2.10
14	Jail Meal Tray - Special Diet	$2.30

FY27 Schedule of Fees & Charges

FINANCE		
	Subject	**Fee/Unit**
	Alcohol License and Permit Fees	
1	Class A - Retail Liquor Package	$5,000.00
2	Class B - Retail Beer Package	$1,060.00
3	Class C - Retail Wine Package	$1,060.00
4	Class D - Retail Liquor by the Drink (1)	$1,580.00
5	Class E - Retail Beer by the Drink (1)	$470.00
6	Class F - Retail Wine by the Drink (1)	$470.00
7	Class G - Wholesale Liquor	$5,000.00
8	Class H - Wholesale Beer	$1,200.00
9	Class I - Wholesale Wine	$1,200.00
10	Class J - Licensed Alcoholic Beverage Caterer	$640.00
11	Class K - Brewer, Manufacturer or Malt Beverages Only	$2,740.00
12	Class L - Brew Pub Operator	$640.00
13	Class M - Broker	$640.00
14	Class N - Importer	$640.00
15	Class O - Hotel In-Room Service Liquor, Beer, and Wine	$640.00
16	Class P - Manufacturer of Wine Only	$640.00
17	Class Q - Manufacturer of Distilled Spirits Only	$5,000.00
18	Sunday Sales Permit Fee	$0.00
19	Wine Tasting Permit Fee	$270.00
20	Growler Tasting Permit Fee	$270.00
21	After Hours Service Permit Application Fee	$70.00
22	Temporary Non-Profit Alcohol Permit Fee	$60.00
23	New Application Fee	$420.00
24	Change of Ownership/Management Application Fee	$110.00

FY27 Schedule of Fees & Charges

	FINANCE	
	Alcohol License Late Renewal Payment Penalties	
25	November 1st to November 15th	$220.00
26	November 16th to November 30th	$320.00
27	After December 1st	20% of annual license fee but no less than $530, whichever is greater
	Occupation Tax Certificate (OTC) and Regulatory Fees	
	Number of Employees (annually)	
28	0 -1	$52.00
29	2-3	$139.00
30	4 - 6	$345.00
31	7 -10	$570.00
32	11-15	$823.00
33	16-20	$1,012.00
34	21-35	$1,296.00
35	36-50	$1,740.00
36	51-75	$2,150.00
37	76-100	$2,719.00
38	101-150	$3,226.00
39	151-250	$3,762.00
40	251 and over	$4,174.00
41	OTC Late Payment Penalty & Interest (State Regulated)	10% of amount due + 1.5% monthly interest
42	Administrative Fee	$55.00 annually
43	Professional Services OTC (State Regulated)	$400.00
44	Nude Performances	$220.00 new/$160.00 renewal
45	Massage Parlors	$220.00 new/$160.00 renewal/$25.00 annual individual permit
46	Pawnbrokers	$110.00 new/$80.00 renewal
47	Itinerant Merchant	$80.00
48	Insurance Company OTC (doing business in county) (State Regulated)	$150.00

FY27 Schedule of Fees & Charges

FINANCE		
49	Insurance Company owned branch location (State Regulated)	$35 per branch in excess of one location
50	Independent Insurance Agencies / Brokers (State Regulated)	$35.00 each branch
51	Loan Companies that sale, offer, solicit or take applications for insurance in connection with loans (State Regulated)	$10.00 or 35% of the company license fee, whichever is greater, per location per year
52	Trade and Merchandise Shows (Promoters or Operators)	$210.00 per event
53	OTC Telephone Tax	3% of recurring local service revenues (paid quarterly)
	Other Taxes	
54	Financial Institutions Tax (State Regulated)	Greater of 0.25% of gross receipts or $1,000
55	Insurance Premium Tax (State Regulated) (Collected and Remitted by State Insurance Commissioner)	1% Premium Tax for life, accident and sickness insurance policy gross direct premiums / 2.5% Premium Tax for all other gross direct premiums
	Excise Taxes	
56	Mixed Drink Consumption on Premises (State Regulated)	3% gross sales of distilled spirits
57	Hotel Motel (State & Local Regulated)	7% of Taxable Sales
58	Motor Vehicle Rentals (State Regulated)	3% of Taxable Sales
	Wholesale Excise Tax (State Licensed Wholesalers)	
59	Malt Beverage (including Breweries) (State Regulated)	5 Cents per 12 oz. container/$6.00 per 15 1/2 gallon barrel/$12.00 per 31 gallon barrel
60	Wine (State Regulated)	22 Cents per Liter
61	Liquor (State Regulated)	22 Cents per Liter

FY27 Schedule of Fees & Charges

FINANCE		
	Franchise Fees	
62	Cable & Video Services (State Regulated)	5% of gross revenue
63	Electric (EMC)	4% of gross sales in county / annual
64	Electric (GA Power) - Regulated by Public Service Commission	Paid Annually
65	Gas (Southern Company) - Regulated by Public Service Com.	quarterly
	Other Fees	
66	Returned Checks	$22.00

FY27 Schedule of Fees & Charges

FIRE & EMERGENCY SERVICES		
	Subject	**Fee/Unit**
1	Changes To Approved Review Fee	Projects under 10,000 sq.ft.: $200.00 flat fee. Projects over 10,000 sq.ft.: $0.020 per square foot
2	Building Construction 10,000 Square Feet or Less	$200.00 Flat Fee
3	Building Construction more than 10,000 Square feet	Square feet of project x $0.020 per sq. ft.
4	Other Construction	$200.00 Flat Fee
5	Fire Sprinkler Plan Review	Up to 10,000 Square Feet $150.00 10,001 to 30,000 Sq. ft. $224.00 30,001 sq.ft. to 75,000 sq.ft $288.00 75,001 sq.ft. to 125,000 sq.ft $416.00 125,001 sq.ft. to 200,000 sq.ft. $576.00 Greater than 200,001 sq.ft $ 768.00
6	Fire Standpipe System Review	Up to 4 outlets $64.00 Each Additional Group of 1-4 Outlets $32.00
7	Fire Pump Review	250
8	Modifications to Existing Fire Sprinkler System	0-8 sprinkler heads, no charge. 9-20 Sprinkler Heads $64.00, 21-50 Sprinkler Heads $128.00, 51-100 Sprinkler Heads $192.00, more than 100 Sprinkler Heads $256.00

FIRE & EMERGENCY SERVICES		
9	Fire Alarm Plan Review	Up to 10,000 Square Feet $150.00 10,001 to 30,000 Sq. ft. $224.00 30,001 sq.ft. to 75,000 sq.ft $288.00 75,001 sq.ft. to 125,000 sq.ft $416.00 125,001 sq.ft. to 200,000 sq.ft. $576.00 Greater than 200,001 sq.ft $ 768.00
10	Modifications to Existing Fire Alarm and Detection System for Tenant Alterations/Additions	0-20 Devices $64.00, 21-50 Devices $128.00, 51-100 Devices $192.00, More than 100 Devices $256.00
11	Site Plan Review Up to 5 Acres	$100
12	Site Plan Review more than 5 Acres	$250
13	Commercial Kitchen Hood Suppression System Plan Review	$100
14	Supplemental Fire Permit Fee for High-Rise Buildings-All Occupancies	$1,250
15	Tents and Temporary Structures	$50
16	Inspection Fees (Applies to all Inspection Types)	
17	First Trip	N/C
18	First Follow-up	N/C
19	Second Follow-up	$150
20	Third Follow-up and each subsequent follow-up	$200
21	Certificate of Occupancy	$100
22	Temporary Certificate of Occupancy, Each	$50
23	Special Events	
24	Exhibit halls plan review and inspection fee, per event	$50
25	Fireworks/Pyrotechnics demonstrations Permit	$150
26	Explosive-Blasting Permit	$120
27	First Blast	N/C
28	Second and each subsequent blast	$40

FY27 Schedule of Fees & Charges

LEISURE SERVICES		
	Subject	**Fee/Unit**
	Rental Fees	
	Facility Rentals and Admissions	
1	Refundable Cleaning Deposit - Indoor or Outdoor Space No Kitchen	$75
2	Refundable Cleaning Deposit - Indoor or Outdoor Space with Kitchen & Pavilions	$150
3	Concession Stand	$150 /Per Day
4	Conference Room/Multi-Purpose Room/Classroom Half	$30 /Per Hr. - 2 Hr. Min
5	Dance Center Lobby (without rental of Presentation Hall)	$25 /Per Hr. - 2 Hr. Min
6	Dance Center Presentation Hall	$150 /Per Hr. - 2 Hr. Min
7	Dance Studios	$50 /Per Hr. - 2 Hr. Min
8	Fields - Multi-Purpose	$75 /4 Hr. Block
9	Fields - Multi-Purpose	$125 /8 Hr. Block
10	Fields - Softball/Baseball/Soccer	$125 /4 Hr. Block
11	Fields - Softball/Baseball/Soccer	$200 /8 Hr. Block
12	Gymnasium - Athletic Use	$75 /Per Hr. - 2 Hr. Min
13	Gymnasium - Non-Athletic Use	$150 /Per Hr. - 2 Hr. Min
14	Kitchen (Only with room/location rental)	$100 /Per Day/Event
15	Large Multi-Purpose Room/Classroom	$75 /Per Hr. - 2 Hr. Min
16	Memorial Park Recreation Hall (with Kitchen)	$100 /Per Hr. - 2 Hr. Min
17	Outdoor Basketball Court	$25 /Per Hour
18	Outdoor Classroom--Special Event - SCNC	$60 /4 Hr. Block
19	Outdoor Classroom--Special Event - SCNC	$100 /8 Hr. Block
20	Pavilion/Community Building	$300 /8 Hr. Block
21	Picnic Shelter/BBQ Building--Medium	$150 /8 Hr. Block

FY27 Schedule of Fees & Charges

LEISURE SERVICES		
22	Picnic Shelter--Small	$75 /4 Hr. Block
23	Picnic Shelter--Small	$100 /8 Hr. Block
24	Sandy Creek Park Campfire Ring	$50 /Per Day
25	SCNC Exhibit Hall	$150 /Per Hr. - 2 Hr. Min
26	SCNC Walker Hall Complex	$150 /Per Hr. - 2 Hr. Min
27	Tennis Courts	$10 /Per Hour
28	Tennis Courts Bank of 3	$30 /Per Hour
29	Quinn Hall	$150 /Per Hr. - 2 Hr. Min
30	Quinn Hall-Damage Deposit	$300 /Per rental
31	Pool Pass - Daily Child	$2 /Per Day
32	Pool Pass - Daily Adult	$3 /Per Day
33	Pool Pass - Per Person - In-County Only	$20 /Per Season
34	Sandy Creek Park Admission	$2 /Per Person
35	Sandy Creek Park Horse Admission	$5 /Per Horse
36	Sandy Creek Park Pass - 1 hang tag for personal Vehicle/Non-Commercial	$50 resident/$75 non-resident
37	Annual Pass Replacement Fee	$20 /Per Pass
38	Sandy Creek Park Boat Storage	$45 /Per Quarter
39	Sandy Creek Park Dog Park Punch Card	$10 /12 punch card
40	Sandy Creek Park Dog Park Reservation	$1 /per dog per hour
	Morton Theatre	
41	Morton Theatre Conference Room	$30.00 /Per Day with Event Rental
42	Morton Theatre Conference Room Mon-Friday without event rental, 8:00 AM - 4:00 PM	$30.00 / Hour, 2-hour minimum
43	Morton Theatre Conference Room Evenings and Weekends without event rental	$50.00 / Hour, 4-hour minimum
44	Morton Theatre E. D. Harris Pharmacy - With Theatre Rental	$90/Production Rental
45	Morton Theatre E. D. Harris Pharmacy - Mon-Thurs, 8:00 AM - 4:00 PM	$170.00 - Four Hour Block / $40 additional hour
46	Morton Theatre E. D. Harris Pharmacy - Evenings and Weekends	$225.00 - Four Hour Block / $55 additional hour
47	E.D. Harris Pharmacy Additional Hours from: 11:00 PM - 8:00 AM	$85 / hour

FY27 Schedule of Fees & Charges

LEISURE SERVICES		
48	Auditorium Full Day Rate: Mon-Wed, 9:00 AM - 11:00 PM	$575.00
49	Auditorium Full Day Rate: Thu-Sun, 9:00 AM - 11:00 PM	$770.00
50	Auditorium Half-Day Rate, Evening Hours: Mon-Wed, 4:00 PM - 11:00 PM	$550.00
51	Auditorium Half-Day Rate, Evening Hours: Thu-Sun, 4:00 PM - 11:00 PM	$640.00
52	Auditorium Half-Day Rate, Matinee Hours: Mon-Wed, 9:00 AM - 4:00 PM	$440.00
53	Auditorium Half-Day Rate, Matinee Hours: Thu-Sun, 9:00 AM - 4:00 PM	$500.00
54	Auditorium NON-EVENT USE- Matinee Hourly Rate: Mon-Wed, 9:00 AM - 4:00 PM	$80 / Hour, 4-hour minimum
55	Auditorium NON-EVENT USE- Evening Hourly Rate: Mon-Wed, 4:00 PM - 11:00 PM	$90 / Hour, 4-hour minimum
56	Auditorium NON-EVENT USE- Matinee Hourly Rate: Thu-Sun, 9:00 AM - 4:00 PM	$90 / Hour, 4-hour minimum
57	Auditorium NON-EVENT USE- Evening Hourly Rate: Thu-Sun, 4:00 PM - 11:00 PM	$100 / Hour, 4-hour minimum
58	Auditorium Hourly Rate - Additional Hours, 11:00 PM-9:00 AM	$150.00 / Per Hour rounded up
	Lyndon House Arts Center	
59	Atrium	$280.00 / Per Hour - 2 Hr. min
		$70.00 each additional Hr.
60	Lounge	$60.00 / Per Hour - 2 Hr. min
		$15.00 each additional Hr.
61	Multi-Purpose Room	$90.00 / Per Hour - 2 Hr. min
		$20.00 each additional Hr.
62	Terrace & Back Lawn	$120.00 / Per Hour - 2 Hr. min
		$30.00 each additional Hr.
63	Ware-Lyndon House Front Lawn & Garden	$120.00 / Per Hour - 2 HR. Min
		$30.00 each additional Hr.
64	Kitchen	$100.00 / Flat fee when added to any other room
65	Lyndon House Event Package	$600.00 / Per Hour - 2 Hr. min $145 each add. Hr.
	Birthday Party	
66	Party Packages	$80 - $250 /Rental

FY27 Schedule of Fees & Charges

LEISURE SERVICES		
	Equipment Rentals (Locations limited per item)	
67	Morton Theatre Bleached White Backdrop	$30.00 / Per Event
68	Morton Theatre Cinema Style Movie Screen	$50/Day
69	Morton Theatre Cocktail Tables	$10/Unit
70	Morton Theatre Concert Baby Grand	$250/Day; Includes 1 Tuning
71	Professional DLP Projector	$50.00 / Per Day
72	Morton Theatre Drum Kit with Cymbals	$120 / Per Day
73	Morton Theatre Electric Piano	$100.00/Production Rental
74	Morton Theatre Follow spots	$50 /Per unit per day
75	Morton Theatre Forklift	$25 /per hour including operator
76	Morton Theatre Gobos	$15.00 / Per Item
77	Morton Theatre Handheld Wireless Microphone	$40 /per unit per day
78	Morton Theatre Lighting Upgrade: Moving Lights	$100/Production Rental
79	Morton Theatre Livestream Package	$350/Production Rental
80	Marley Floor	$100 /per production includes labor
81	Morton Theatre Mirror (Disco) Ball	$30.00 / Production Rental
82	Morton Theatre Mobile Sound System	$120.00 / Production Rental
83	Morton Theatre Table Linens	$20/item
84	Morton Theatre Upright Piano	$150.00 / Per Day
85	Morton Theatre Tech Supplies Fee (batteries, tape)	Cost to ACCGov
86	Sandy Creek Park Canoes/Kayaks (Groups)	$15.00 / Per Day
87	Sandy Creek Park Canoes/Kayaks	$8 /Per Boat/Hr. - 2 Hour Max
88	Sandy Creek Park Canoes/Kayaks Overtime	$10 /Per Hour over 2-hour Max
89	SCNC Discovery Box	$5.00 / 2 Weeks
90	Special Event 10 Chairs	$25.00 / Per Day + Delivery Fee
91	Special Event 20'x20' Tent	$110.00 / Per Day + Delivery Fee
92	Special Event 25 Barricades	$50.00 / Per Day + Delivery Fee
93	Special Event 4'x8'x16' Stage Platforms	$30 /per unit per day
94	Special Event 5 Tables	$25.00 / Per Day + Delivery Fee
95	Special Event Mobile Stage	$800.00 / Per Day / with Set-Up
96	Special Event Mobile Stage Damage Deposit	$200.00
97	Special Event Stage Extension - 4x16	$330.00 / Per Day / with Set-Up

FY27 Schedule of Fees & Charges

LEISURE SERVICES		
98	Tennis Ball Machine	$10.00 / Per Hour
	Special Event Fees	
99	Alcohol Fee-Indoor Event	$100 /4 Hour Limit per Event
100	Alcohol Fee-Indoor Event	$300 /4 Hour Limit per Event
101	Alcohol Fee-Outdoor Event	$300 /4 Hour Limit per Event
102	Alcohol Fee-Outdoor Event	$600 /4 Hour Limit per Event
103	Delivery/Setup/Breakdown Fee Evening/Holiday/Weekend	$40.00 / Per Staff Per Hour - $60/Hr. after 4 hours
104	Delivery/Setup/Breakdown Fee M-F 7:00 AM - 3:00 PM	$25.00 / Per Staff Per Hour
105	Electricity	$20 /Per Hour
106	Event Staffing--After Regular Hours/Holiday/Weekend	$40.00 / Per Staff Per Hour
107	Event Staffing--During Regular Hours	$25.00 / Per Staff Per Hour
108	Event Staffing--Technician Support	$20 - $60 /hour
109	Field Lights	$25.00 / Per Hour Per Field or Bank
110	Field Prep	$25.00 / Per Staff Per Hour
111	Outdoor Movie Screen Package - ACCGov only	$1,000/ 5 Hr./ $125.00 ea. Add. Hr.
112	Special Event Application Fee	$25.00 / Per Event
113	Special Event Impact Fees	$150 - $5000 /Per Special Event Rental
114	Field Prep Materials (Paint)	Cost to ACCGov
115	Tech Equipment Use (Lights/Sound)	
	Program Fees	
	Note: Non-resident charges for programs are 150% of fee listed, rounded up to the nearest dollar.	
	Team Sports	
116	Adult Athletic Leagues	$100.00 - $500.00 / Season
	Adult & Senior	
117	Athletic Programs - Adults	$10 - $100
118	Performing Arts Programs - Adults	$35 - $150
119	Visual Arts Program - Adults	$25 - $150
120	General Recreation & Nature Programs - Adults	$0 - $50
121	Lyndon House Open Studio Membership	$65 - $350
122	Adult Trips	$25 - $100

FY27 Schedule of Fees & Charges

LEISURE SERVICES		
	All Ages	
123	Family Programs	$0 - $50
	Youth & Teen	
124	Athletic Leagues - Youth	$50 - $85 /Per Season
125	Athletic Programs - Youth	$5 - $85
126	Competitive Gymnastics	$60 - $160 /Per Month
127	General Recreation and Nature Programs - Youth	$0 - $80
128	Gymnastics Programs	$35 - $160
129	Outreach Programs - Nature Center and Bear Hollow	$0 - $250
130	Performing Arts Programs - Youth	$5 - $140
131	Visual Arts Programs - Youth	$5 - $80

	Special Event Programs	
132	Department Special Events	$0 - $25
133	Leisure Services Community-Wide Events	$0 - $25
134	Performance Admission	$0 - $40
	Youth Summer Camps	
135	Mini Camps	$15 - $125 /Per Week
136	Day Camps	$50 - $200 /Per Week
	Merchandise for Sale	
137	Merchandise for Sale	$1 - $150
138	Program Supply Fee	$1 - $500

FY27 Schedule of Fees & Charges

PLANNING		
	Subject	**Fee/Unit**
	General Business	
1	Community Garden Application	$50.00/$10 renewal
2	Home Occupation Application	$20.00
3	Neighborhood Notification Registration Form	$0.00
4	Prescribed Grazing Application	$20.00
5	Sign Review Application	$25.00
	Construction/Development	
6	Incremental CTA Base Fee	Escalating $375 base fee increase added to compounding base fee for CTAs if proposed changes are $10,000 or less in value. (e.g. $375 base fee for 1st CTA, $750 for 2nd, $1,125 for 3rd, etc.) If proposed changes are over $10,000, base fee is $500 and would increase incrementally by $500 for additional CTAs for the same project. Base fees compound separately for Site CTAs and Building CTAs.
7	Changes to Approved - Planning Department Review Fee	$55 per Planning review
8	Changes to Approved TMP Review Fee	65
9	Concept Review	$55.00
10	Demolition / Relocation Review - Non-Exempt	$90.00
11	Demolition / Relocation Review - Exempt	$25.00
12	Environmental Areas Permit	$25.00
13	Planning Department Inspection	$50.00
14	Plans Review Application / Plans Review Handbook	See Plans Review Fee Calculator
15	Revision Submittal Form	$25.00 (except plans review)
16	Timber Harvesting Notification	$0.00

FY27 Schedule of Fees & Charges

PLANNING		
17	Tree Management Plan Application	$65.00
18	Telecommunication Facility Registration	$35.00
19	Temporary Telecommunication Facility Permit	$105.00
20	Zoning Permit - new single family & additions over 50%	$80.00
21	Zoning Permit - all other work	$25.00
22	Billboard Application	$25.00
	Plats/Subdivisions	
23	Preliminary Plat	$100 plus $10 per lot
24	Final Plat - Four lots or less	$75 plus $10 per lot
25	Final Plat - More than four lots	$150 plus $10 per lot
26	Subdivision Site Review	See Plans Review Fee Calculator
	Boards & Commissions	
27	Appeals of Appointed Board Rulings	$150.00
	Hearings Board	
28	Variance - Community Tree Management	$225.00
29	Variance - Flood Protection	$225.00
30	Variance - Flood plain & Riparian Buffer Areas	$225.00
31	Variance - Signs	$225.00
32	Variance - Zoning & Development Standards	$225.00
33	Variance - Storm Water Management Standards	$225.00
34	Variance - Waiver - Forest Management Activity	$225.00

FY27 Schedule of Fees & Charges

PLANNING		
	Historic Preservation Commission	
35	Certificate of Appropriateness - Staff Review	$25.00
36	Certificate of Appropriateness - Minor Projects	$55.00
37	Certificate of Appropriateness - Major Projects	$505.00
38	Conceptual Preliminary Design Review	
39	Historic Preservation Tax Freeze Application	
	Certificate of Appropriateness - Moderate	$155.00
	Planning Commission	
40	Planned Development Application	$1,600.00
41	Rezone Application - Type I	$1,300.00
42	Rezone Application - Type II	$650.00
43	Special Use Application - Type I	$1,350.00
44	Special Use Application - Type II	$850.00
45	Variance Application	$225.00
46	Alternative Compliance Application - Type III	$150.00
47	Concept Review Application - Type III	$150.00
48	Administrative Action Application	$50.00
49	Pre-Application Conference	$0.00
	Prints/Copies/Maps	
	Copies	
50	8 1/2 X 11 inch, black & white	$0.25

FY27 Schedule of Fees & Charges

PLANNING		
51	8 1/2 x 14 inch, black & white	$0.50
52	11 x 17 inch, black & white	$0.50
	GIS Data Viewer Prints	
53	8 1/2 x 11 inches	$0.25
54	8 1/2 x 14 inches	$0.50
55	11 x 17 inches	$1.00
	Special Orders /Color Prints	
56	8 1/2 X 11 inches	$8.00
57	11 x 17 inches	$10.00
58	24 x 36 inches	$25.00
59	36 x 48 inches	$35.00
	KIP Copies	
60	Labor	1st 15 minutes free/then $15 per Hr.
61	In-house, no labor	$0.35 per square foot
62	Other items	$0.45 per square foot + labor
63	Topo's	$2.50 plus labor
	General Business	
	Ordinances/Studies/Maps	
64	Individual Chapters of Development Regulations	$5.00
65	Environmental Areas Ordinance	$5.00
66	Sign Ordinance	$10.00
67	Comprehensive Plan CD	$10.00
68	Infill Housing Study (2008)	$30.00
69	Zoning Map	$35.00
70	Future Development Map	$35.00
71	GIS Data Set	$50.00
72	ACC Orthophoto Data (seamless or tiles)	$50.00

FY27 Schedule of Fees & Charges

PUBLIC UTILITIES

	Subject	Fee/Unit
	Water (& Sewer) Service Establishment Fees	
1	Water Deposit	$75.00
		Deposit amount may be higher based on utility credit history, prior payment history, or accounts risk assessment
2	Service Fee	$20.00
3	Same day service	
4	Re-establish water service	
5	Trip Charge	$10.00
6	Disconnection Fee	
7	After Hours	
8	Returned Payment Fee	$35.00
9	Late payment fee	15% of amount due
10	Meter tampering penalty	
	Monthly Water Rates: Single Family Residential	
11	Tier 1: Annual Average (AA)*	$7.50 per 1000 gallons
12	Tier 2: Up to 50% over AA	$9.38 per 1000 gallons
13	Tier 3: Between 51% - 99% over AA	$11.25 per 1000 gallons
14	Tier 4: More than 100% over AA	$18.78 per 1000 gallons
	* The minimum Annual Average is 3,000 gallons per month	
	Monthly Water Rates: Multifamily & Non-Residential	
15	Tier 1 for all use	7.50 per 1000 gallons

	Water Monthly Customer Service	
16	Water Monthly Customer Service	$5.20/month
	Sewer Monthly Customer Service Fee	
17	Residential sewer use is equal to 100% of water consumption	$8.80 per 1000 gallons

	PUBLIC UTILITIES	
18	Sewer monthly customer service fee	$5.20/month
	Meter Replacement Fee (per month)	
19	5/8 or 3/4-inch meter	0.54
20	1-inch meter	1.18
21	1.5-inch meter	3.72
22	2-inch meter	28.95
23	3-inch meter	39.34
24	4-inch meter	54.47
25	6-inch meter	134.22
26	8-inch meter	177.67
	Fire Sprinkler System Charges	
27	1.5-inch meter	$1.00 / month
28	2-inch meter	$1.5 / month
29	3-inch meter	$2.00 / month
30	4-inch meter	$5.00 / month
31	6-inch meter	$10.00 / month
32	8-inch meter	$15.00 / month
33	10-inch meter	$30.00 / month
34	12-inch meter	$45.00 / month
	Industrial/ Commercial Wastewater Surcharge Rates	
35	>250 mg/L Five-Day Biochemical Oxygen Demand (BOD5)	$0.39 per lb.
36	>250 Total Suspended Solids (TSS)	$0.39 per lb.
37	101-150 Fats, Oil, Grease (FOG)	$0.25 per lb.
38	151-200 FOG * maximum level	$175.00 per 1000 lbs.
	Industrial/ Commercial Wastewater Surcharge Rates (cont.)	
39	Biological Oxygen Demand 5 > 1,000 mg/L	$0.41 per lb.
40	Total Suspended Solids > 1,000 mg/L	$0.41 per lb.

FY27 Schedule of Fees & Charges

	PUBLIC UTILITIES	
41	101-200 Fats, Oil, Grease (FOG)	$0.25 per lb.
42	>200 FOG Maximum Level	$0.61 per lb.
43	Wastewater discharge permit violation	Up to $1,200.00 per violation/day
	Fire Hydrant Flow and Pressure Measurement Request	
44	24-hour chart of pressure measurement	$75.00 per chart
45	Fire Flow Static and Residual Flow and Pressure Measurement	$75.00 per measurement
46	PUD Plan Review Fee	at avg 5 pages, no change
	Water and Sewer System Extension Inspection Fee	
47	PUD Utility Extension Permit Fee	$130 per permit
48	Water Line	$1.28 per linear foot of water main
49	Sewer Line	$2.97 per linear foot of sewer main
50	Minimum Charge for Inspection Fee	$ 300.00 per foot
	Water and Sewer Evaluation for Connection	
51	Determination of Availability	$0.00
52	Evaluation of connection to water system	$50 per connection
53	Evaluation of connection to sewer system	$150 per connection
	PUD Fees for Water and Sewer Construction	
54	Material Cost	Cost determined by job
55	Labor Cost	$1065.00 per day - minimum 1 day

PUBLIC UTILITIES		
56	Equipment Cost	$950 per day - minimum 1 day
	Water Meter Charge	
57	3/4-inch meter	$365.00
58	1-inch meter	$523.00
59	1.5-inch meter	$885.00
60	2-inch meter	$1,564.00
61	3-inch meter	$3,560.00
62	4-inch meter	$8,655.00
63	6-inch meter	$13,427.00
64	8-inch meter	$15,122.00
	Water Meter Stub Charge	
65	3/4-inch meter short side	Deleted Fee
66	3/4-inch meter	$2,368.00
67	1-inch meter short side	Deleted Fee
68	1-inch meter	$2,606.00
69	1.5-inch meter short side	Deleted Fee
70	1.5-inch meter	$3,277.00
71	2-inch meter short side	Deleted Fee
72	2-inch meter	$3,387.00
73	3-inch meter	Cost determined by job
74	4-inch meter	Cost determined by job
75	6-inch meter	Cost determined by job
	Water Meter Connection Fee	
76	3/4-inch meter	$2,729.50
77	1-inch meter	$6,911.00
78	1.5-inch meter	$13,658.00
79	2-inch meter	$21,836.00
80	3-inch meter	$43,672.00
81	4-inch meter	$68,289.00
82	6-inch meter	Calculated per Connection
83	8-inch meter	Calculated per Connection
	Sewer Connection Fee	
84	3/4-inch meter	$4,233
85	1-inch meter	$10,586
86	1.5-inch meter	$21,172
87	2-inch meter	$33,874

	PUBLIC UTILITIES	
88	3-inch meter	$67,748
89	4-inch meter	$105,857
90	6-inch meter	Calculated per Connection
91	8-inch meter	Calculated per Connection
92	Sewer Connection Fee for Multifamily Construction	¾- inch sewer connection fee multiplied by 0.6 multiplied by the number of units.
	Sewer Stub Fee	
93	4-inch stub	$850
94	6-inch stub	$1,625
95	Casing or manhole if required	Cost determined by job
	Other Fees	
96	Paving Cut	$750.00
97	Casing or additional amount for paving	Cost determined by job
98	Bull Head Connection	$100.00
99	Fire Hydrant Meter Rental	$160 for water usage of 11,200 gallons. Water usage above 11,200 gallons will be charged per 1,000 gallons at the non-residential outdoor water use rate.
100	GDOT GUPS Permit Application Fee	$160.00
	Septage Disposal (Permitted Companies Only) per calendar year (in dollars per gallon)	
101	Portable toilets	Calendar Year 2026 - $0.15
		Calendar Year 2027 - $0.17
102	Holding tanks	Calendar Year 2026 - $0.15
		Calendar Year 2027 - $0.17
103	Septage from ACC	Calendar Year 2026 - $0.15
		Calendar Year 2027 - $0.17

FY27 Schedule of Fees & Charges

PUBLIC UTILITIES		
104	Septage from JBOOM	Calendar Year 2026 - $0.35
		Calendar Year 2027 - $0.38
105	Septage from JBOOM by ACC haulers	Calendar Year 2026 - $0.35
		Calendar Year 2027 - $0.38
106	Industrial waste - ACC only	Calendar Year 2026 - $0.15
		Calendar Year 2027 - $0.17

	Testing	
	Microbiology	
107	Fecal Coliform	$18.00
108	E. Coli	$20.00
	General Environment	
109	Ammonia	$8.00
110	BOD	$13.00
111	COD	$11.00
112	pH	$3.00
113	Phosphorus, Total	$10.00
114	Phosphorus, Ortho.	$8.00
115	Solids, Suspended	$6.00
116	PFAS	$400.00

FY27 Schedule of Fees & Charges

SOLID WASTE		
	Subject	**Fee/Unit**
	Franchise Fees for Independent Haulers	
1	Initial Franchise Application Fee	$300.00
2	Annual Franchise Renewal Fee	$500.00
3	Annual Truck Inspection Fee	$300
4	Franchise Decal Fee Per Truck	$2.00
	Residential Refuse Services	
5	Residential set-up fee one-time fee at start of service	$25.00
6	Return Trip Fee	$31.50
7	Level Change Fee (1st one within a 12-month period is free)	$15.75
8	Overflow Sticker, each.	$3.00
	Roll Cart Service (totals per month)	
9	Vacant Rate with active water service	$20.90
10	20 gal	$25.41
11	32 gal	$28.88
12	64 gal	$35.52
13	96 gal	$46.20
14	Two 64-gallon carts	$60.93
15	64- & 96-gallon carts	$82.58
16	Two 96-gallon carts	$86.63
17	Premium Backyard Service Upgrade (cost above curbside service)	$34.65
	Downtown Residential Service (Lofts in CBD)	
18	Bags are no longer required. These customers must use the Eco-Stations (Cost per bag if needed $1.50 and $0.20)	$58.56
19	**Pedestrian Trash or recycling only Container TIP (outside CBD)**	$18.11
	Commercial Refuse Services	
	Commercial Curbside (totals per month)	
20	Outside Downtown - Twice a week service/no food or bar service	$50.14
21	Outside Downtown - THr.ee times a week service serving food	$53.55
22	Outside Downtown - Service serving 1 meal a week	$155.66

FY27 Schedule of Fees & Charges

SOLID WASTE		
23	Outside Downtown - Service serving 2 or more meals a day	$304.24
24	Outside Downtown - Service for large business	$606.38
25	Downtown Service/no food or bar service	$53.55
26	Downtown Service serving 1 meal a day	$155.66
27	Downtown Service serving 2 or more meals a day	$304.24
28	Downtown Service for large business; multiple carts	$606.38
29	Outside Downtown recycling-only services only - one fixed price for 1 to 5 (96 gallon) carts	$46.73
	Commercial Dumpster (totals per month)	
	Trash customers get recycling only services at no additional charge	
30	2-yard trash serviced once a week	$157.50
31	4-yard trash serviced once a week	$183.75
32	6-yard trash serviced once a week	$236.25
33	8-yard trash serviced once a week	$262.50
34	split dumpster serviced once a week	$183.75
35	2-yard trash serviced twice a week	$262.50
36	4-yard trash serviced twice a week	$341.25
37	6-yard trash serviced twice a week	$393.75
38	8-yard trash serviced twice a week	$472.50
39	Split dumpster serviced twice a week	$341.25
40	2-yard trash serviced three times a week	$393.75
41	4-yard trash serviced three times a week	$472.50
42	6-yard trash serviced three times a week	$577.50
43	8-yard trash serviced three times a week	$682.50
44	Split dumpster serviced three times a week	$472.50
45	2-yard trash serviced four times a week	$498.75
46	4-yard trash serviced four times a week	$603.75
47	6-yard trash serviced four times a week	$761.25
48	8-yard trash serviced four times a week	$892.50
49	Split dumpster serviced four times a week	$630.00
50	2-yard trash serviced five times a week	$603.75
51	4-yard trash serviced five times a week	$761.25
52	6-yard trash serviced five times a week	$1,155.00
53	8-yard trash serviced five times a week	$1,291.50
54	Split dumpster serviced five times a week	$761.25
55	2-yard recycling only serviced once a week	$94.50

FY27 Schedule of Fees & Charges

SOLID WASTE		
56	4-yard recycling only serviced once a week	$105.00
57	6-yard recycling only serviced once a week	$115.50
58	8-yard recycling only serviced once a week	$126.00
59	2-yard recycling only serviced twice a week	$178.50
60	4-yard recycling only serviced twice a week	$189.00
61	6-yard recycling only serviced twice a week	$199.50
62	8-yard recycling only serviced twice a week	$210.00
63	2-yard recycling only serviced three times a week	$231.00
64	4-yard recycling only serviced three times a week	$241.50
65	6-yard recycling only serviced three times a week	$252.00
66	8-yard recycling only serviced three times a week	$262.50
67	2-yard recycling only serviced four times a week	$315.00
68	4-yard recycling only serviced four times a week	$325.50
69	6-yard recycling only serviced four times a week	$336.00
70	8-yard recycling only serviced four times a week	$357.00
71	2-yard recycling only serviced five times a week	$378.00
72	4-yard recycling only serviced five times a week	$388.50
73	6-yard recycling only serviced five times a week	$399.00
74	8-yard recycling only serviced five times a week	$409.50
75	Extra tip of a 2-yard dumpster as trash	$36.75
76	Extra tip of a 4-yard dumpster as trash	$42.00
77	Extra tip of a 6-yard dumpster as trash	$57.75
78	Extra tip of an 8-yard dumpster as trash	$63.00
79	Blocked Dumpster	$31.50
	Waste Minimization Fee	
80	Residential Fee	$0.60 per month
81	Small Business (Commercial)	$1.60 per month
82	Large Business (Commercial)	$1.60 per month

FY27 Schedule of Fees & Charges

SOLID WASTE		
83	Institutional (Collegiate)	Prearranged Flat Fee
	Special Pickups	
84	Pickup for 1 or 2 trash/debris items	$50.00 per trip
85	Pickup for 3 or more trash/debris items	$100.00 plus the weight of disposal; plus current tip fee
86	Pickup of Leaf & Limb materials	$75.00 plus the weight of disposal; plus current tip fee
87	Return Trip Fee	$30.00
88	Cooking Grease	$3.00 per 5-gallon container
	Center for Hard to Recycle only Materials (CHaRM)	
89	Residential Customers with loads of mixed material that contain Styrofoam, shredded paper, scrap metal, plastic bags/wrap, mixed recyclables, pallets, food scraps.	No charge, no facility fee
90	Facility Fee for ACC businesses and residents	$3 per trip
91	Facility Fee for non-ACC businesses and residents	$8 per trip
92	Cleaners/Chemicals/Fertilizers/Automobile Fluids	$5 per gallon
93	Dangerous chemicals requiring separate Lab Pack handling	$10 per container
94	Document Destruction	$2 per box
95	Light bulbs	$1.00/$2.00
96	Tires	$3 per tire
97	Sharps/syringes	$5 per container
98	Media (CDs, DVDs, audio/video tapes)	$0.50 per pound
99	ACC Department Operations	Material Processing Fees Apply
100	Automotive/plate glass	No Charge
	Landfill	
101	Commercial Trash:	$75.00
102	Residential Trash:	$20 min starting with one bag of trash/$3.00 per bag for up to six bags
	Leaf & Limb (yard debris)	
103	Commercial Yard Debris:	$25.50 per ton
104	Residential Yard Debris:	$25.50 per ton/$5.00 minimum
	Composting Fees	
105	Event Composting Permit Fee (Managed by recycling only Educators)	$25.00 per event
106	Bio-solids	$100/ton
107	Food scraps, organics from residential/small commercial sources	

FY27 Schedule of Fees & Charges

SOLID WASTE		
108	Food Scraps Compost Contamination Fee (Glass/metal, etc.)	$20 per incident
	Composting Sales	
109	Bio-solid Compost	$20 per cubic yard
110	Food Scrap Compost	$30 per cubic yard
111	One Collection Per Week	$46.00
112	Two Collections Per Week	$69.00
113	THr.ee Collections Per Week	$76.00
114	Four Collections Per Week	$85.00
115	Five Collections Per Week	$95.00
116	Number of 32-gallon roll carts; $5.00 each; first one is included in monthly rate	$8.50
117	Commercial Composting Cart Cleaning Fee (Upon Request)	$50.00
118	Commercial Composting Cart Replacement Fee	$75.00
	Other Disposal or recycling only Services	
119	Clothing & Shoes	No Charge - Must be clean & bagged securely & placed in the available bins
120	Cooking grease	No Charge -Used cooking grease/oil
121	Televisions	$5.00 per computer or TV Monitor
122	Metal	No Charge - Large and small appliances, vacuum cleaners, fans, etc.
123	Car batteries	No Charge
124	Paint	$2.00 / can or $10.00 / 5-gallon bucket
125	Propane tanks	$5.00 per tank (all sizes)
126	Tires	$3.00 per standard passenger/light truck tire without rims
		$10.00 per commercial truck tire without rims
		$25.00 for tractor tires
		$220 per ton commercial rate
127	Mattress or Box springs	$10.00 per piece when recycled and $50.00 per piece when landfilled
	Roll-off Container Services	
128	Roll-off Container Fee (trash)	$75 - $125 plus tip fee
129	Roll-off Container Fee (recyclables)	Market Driven
130	Weekly Rental Fee	$100 per week (first week no additional charge)

FY27 Schedule of Fees & Charges

SOLID WASTE		
	Clear Stream Fees	
131	Delivery of Clear Stream Container(s)	$35
132	Pickup of Clear Stream Container(s)	$35
133	Delivery and Pickup for Clear Stream Container(s)	$70

FY27 Schedule of Fees & Charges

SUSTAINABILITY		
	Subject	**Fee/Unit**
1	Level II Electric Vehicle Chargers - Park and Ride	$0.75/Hour
	Level II Electric Vehicle Chargers - Other Locations	
2	0-2 Hours	$0.75/Hour
3	2-4 Hours	$1.50/Hour
4	After 4 Hours	$3.00/Hour

FY27 Schedule of Fees & Charges

TRANSIT		
	Subject	**Fee/Unit**
	Single Ride	
1	Adults	$0.00
2	Senior/Disabled (Peak-hours)	$0.00
3	Children / Youth (0-18 years old)	$0.00
4	Demand Response	$0.00
5	Transfer	$0.00
6	UGA Contract Rate	$0.00
7	Bulk Multiple Ride Single Passes Each	$0.00
	22-Ride Passes	
8	Adults	$0.00

FY27 Schedule of Fees & Charges

TRANSPORTATION AND PUBLIC WORKS		
	Subject	**Fee/Unit**
1	Road, Lane, and Sidewalk Closure Report [Traffic]	$76/permit
1a	Road Closure with Detour Traffic Control Plan Review [Traffic]	$165/per submittal
1b	Road Closure with Detour Traffic Control Re-Review Fee	$165/per submittal
2	Traffic Control Plan Review [Traffic]	$165/Per Project
2a	Traffic Control Plan Re-Review Fee	$165/per submittal
3	Traffic Impact Analysis [Traffic]	$344/Per Project
4	Construction Plan Review	$520 / Per Project (2 reviews)
4a	Roadway Construction	$65/lane mile
4b	Field Change Impact Review Fee	$220/per review
5	Construction Plans Re-review Fee	$275 for each submittal after initial and 1st revision
5a	Stormwater Plans Review - Re-review Fee	$250 for each submittal after initial and 1st revision
5b	Construction Plan CTA - Review Fee	$275 for each submittal
5c	Stormwater CTA - Review Fee	$250 for each submittal
6	Storm water Management Plan Review	$250 for each submittal after initial and 1st revision
6a	Single Family Residential - Stormwater Inspection	$181
6b	Single Family Residential - Minor Stormwater Review	$43
7	E&SC - NPDES Review	$45.00 / Disturbed Acres
8	E&SC/Construction Violation & Re-inspection Fee	$200.00 / Violation
9	Land Disturbance Activity Permit**	$410 / Per Disturbed Acre (Six Month Permit)

TRANSPORTATION AND PUBLIC WORKS		
	***Land Disturbance Permits must be renewed after 6 months if project is not complete.*	
	Remaining LD Fee will be charged based on-site activity as follows:	
10	Active Grading	$35 / per disturbed acre per month
11	Second Phase Stabilization (Second Phase E&S Plan active, base material install, underground infrastructure installed)	$35 / per disturbed acre per month
12	Final Stabilization	$35 / per disturbed acre per month
13	ROW Encroachment Permit	$115 / Per Permit
14	Driveway Permit - New Construction	$85.00 / Per Permit
14a	Driveway Permit - Repair	$79 / Per Permit
15	Floodplain Construction Permit	$65.00 / Per Project
16	Bid Packages	$50.00 / Per Package
17	Residential Parking Permit (Two passes - two vehicles)	$10.00 / Per Residence housing)
18	Temporary Residential Parking Permit	$5.00 / Per Day
19	Small Cell - Application, ROW	$115 / per application
19a	Small Cell - Collocation Application	$100 / per location
19b	Small Cell - Collocation Annual Fee	$100 / per location
19c	Small Cell - Replacement Pole - Application Fee	$250 / per location
19d	Small Cell - Replacement Pole - Annual Fee	$100 / per location
19e	Small Cell - New Pole Application Fee	$1000 / per location
19f	Small Cell - New Pole Annual Fee	$200 / per location
19g	Small Cell - Collocation of Authority Pole	$40 / per location

TRANSPORTATION AND PUBLIC WORKS		
19h	Small Cell - Traffic Signal locate	$201 / per location
19i	Small Cell - Utility Coordinator Review	$70 / Per Review
20	Stormwater Utility Annual Billing	$2.86 x ERU = Base Charge
21	*ERU = Equivalent runoff unit	$1.19 x ERU = Quantity Charge
		$0.79 x ERU X Water Quality Factor = Quality Charge

EXHIBIT A
Athens-Clarke County Building Valuation Table
BUILDING INSPECTION DEPARTMENT

	ICC Construction Type								
ICC Occupancy Classification	**IA**	**IB**	**IIA**	**IIB**	**IIIA**	**IIIB**	**IV**	**VA**	**VB**
A-1 Assembly, theaters, with stage	205.49	198.73	194.00	185.97	174.87	169.82	180.09	159.73	153.74
A-1 Assembly, theaters, without stage	188.02	181.27	176.53	168.50	157.62	152.57	162.62	142.48	136.49
A-2 Assembly, nightclubs	159.94	155.44	151.75	145.56	137.43	133.64	140.51	124.39	120.26
A-2 Assembly, restaurants, bars, banquet halls	159.10	154.60	150.06	144.72	135.75	132.80	139.67	122.71	119.42
A-3 Assembly, churches	188.88	182.13	177.39	169.36	159.65	154.60	163.48	144.51	138.52
A-3 Assembly, general, community halls, libraries	158.84	152.08	146.51	139.32	127.55	123.38	133.44	112.45	107.30
A-4 Assembly, arenas	187.18	180.43	174.85	167.66	155.93	151.73	161.78	140.80	135.65
A-4 Assembly, outdoor	187.18	180.43	174.85	167.66	155.93	151.73	161.78	140.80	135.65
B Business	164.82	158.83	153.90	146.40	133.85	128.85	140.78	117.60	112.48
E Educational	174.55	168.56	164.17	156.70	146.09	138.72	151.32	127.59	123.94
F-1 Factory and industrial, moderate hazard	97.02	92.55	87.40	84.01	75.50	71.99	80.52	62.09	58.54
F-2 Factory and industrial, low hazard	96.17	91.71	87.40	83.17	75.50	71.15	79.68	62.09	57.70
H-1 High Hazard, explosives	90.75	86.29	81.98	77.75	70.26	65.91	74.26	56.86	0.00
H234 High Hazard	90.75	86.29	81.98	77.75	70.26	65.91	74.26	56.86	52.46
H-5 HPM	164.82	158.83	153.90	146.40	133.85	128.85	140.78	117.60	112.48
I-1 Institutional, supervised environment	164.07	158.50	153.91	147.42	135.81	132.12	147.50	121.66	117.87
I-2 Institutional, hospitals	275.74	269.75	264.82	257.31	243.91	0.00	251.70	227.66	0.00
I-2 Institutional, nursing homes	191.39	185.40	180.47	172.97	161.26	0.00	167.35	145.01	0.00
I-3 Institutional, restrained	187.36	181.37	176.44	168.94	157.45	151.60	163.32	141.20	134.39
I-4 Institutional, day care facilities	164.07	158.50	153.91	147.42	135.81	132.12	147.50	121.66	117.87
M Mercantile	119.10	114.60	110.06	104.72	96.13	93.17	99.67	83.09	79.79
R-1 Residential, hotels	165.61	160.04	155.45	148.96	137.13	133.44	149.04	122.98	119.19
R-2 Residential, multiple family	138.89	133.32	128.72	122.24	111.07	107.38	122.32	96.92	93.13
R-3 Residential, one- and two-family	129.61	126.09	122.84	119.75	115.37	112.33	117.75	107.95	101.61
R-4 Residential, care/assisted living facilities	164.07	158.50	153.91	147.42	135.81	132.12	147.50	121.66	117.87
S-1 Storage, moderate hazard	89.91	85.44	80.30	76.91	68.58	65.07	73.42	55.17	51.62
S-2 Storage, low hazard	89.07	84.60	80.30	76.06	68.58	64.23	72.57	55.17	50.77
U Utility, miscellaneous	67.04	63.31	59.35	56.39	50.87	47.54	53.88	40.22	38.30

a. Private garages, carports, porches and storage buildings use Utility, miscellaneous

b. Unfinished basements (all use groups) = $25.00 per sq. ft.

c. For shell only buildings deduct 20 percent of calculated valuation

d. 0.00 valuation indicates not permitted

e. Decks (all use groups) = $20.00 per sq. ft.

SPLOST and TSPLOST Project Balances

SPLOST 2011

Project #	Project Name	FY25 Yearend Balance	Project Balance as of 4/30/26
04	Integrated Public Safety/Judicial Information System	$250,790	$250,790
05	Public Safety Communication Systems Improvements	$461,068	$238,452
06	Bicycle Transportation Improvements	$872,546	$872,522
07	Transit Vehicles and Bus Stop Improvements Program	$129,020	$114,558
11	Athens-Clarke County Library Improvements	$339,555	$257,117
16	Parks Facilities Improvements	$0	$885,966
17	Dudley Park Improvements	$4,882	$132
19	Animal Shelter Expansion	$54,253	$49,194
21	Public Art Program	$249,687	$238,436
22	Youth & Community Enrichment Facility Partnership	$2,887,779	$2,886,470
23	Energy Sustainability Program	$35,001	$0
24	Infrastructure Improvements for Affordable Housing Program	$262,790	$212,711
26	Road and Bridge Improvement and Replacement Program	$1,399,878	$1,149,742
27	Areawide Stormwater Improvement Program	$48,775	$27,810
28	Greenspace Acquisition Program	$53,874	$53,874
32	Costa Building Renovation	$956,628	$584,057

SPLOST and TSPLOST Project Balances

SPLOST 2020

Project #	Project Name	FY25 Yearend Balance	Project Balance as of 4/30/26
01	Facilities Space Modernization Project	$39,611,999	$73,291,774
02	Affordable Housing Project	$22,268,862	$8,772,498
03	Classic Center Arena Project	$4,060,519	$2,805,469
04	Debt Service Project	$12,966,828	$12,770,842
05	Fire Department Equipment Project	$1,879,589	$1,763,581
06	Fire Station #5 Replacement Project	$3,180,186	$5,282,063
07	E911 Phone System Replacement Project	$986,853	$717,600
08	Public Safety Vehicle & Equipment Replacement Project	$6,411,261	$4,154,573
09	Mobile Medical Services Facility Project	$485,165	$485,165
10	Environmental Mitigation & Restoration Project	$2,426,624	$2,426,624
11	Renewable Energy Project	$13,847,452	$10,975,816
12	Greenspace Acquisition & Sustainability Project	$802,425	$802,425
13	Holland Youth Sports Complex Improvements Project	$4,899,869	$4,894,542
14	Athens West Park Project	$1,773,800	$1,772,850
15	Sandy Creek Nature Center Exhibit Project	$391,623	$353,430
16	Memorial Park Improvements Project	$5,249,302	$5,151,738
17	Beech Haven Park Improvements Project	$4,151,615	$3,495,694
18	Tallassee Forest Nature Preserve Improvements Project	$2,853,270	$2,853,270
19	Bishop Park Improvements Project	$464,029	$467,303
20	Parks Facilities Improvements	$5,877,847	$5,668,649
21	Bear Hollow Zoo Improvements Project	$5,145,000	$5,139,113
22	Broadband Connectivity Enhancement Project	$5,735,544	$5,731,671
23	East Athens Youth & Community Enrichment Facilities Project	$3,907,150	$3,907,150
24	Animal Shelter Improvements Project	$525,696	$512,113.91
25	East Side Public Library Project	$7,426,943	$13,657,537
26	Recovered Material Processing & Reuse Facilities Project	$8,005,270	$7,925,966
27	Facilities Equipment/Systems Replacement Project	$5,928,663	$4,244,825
28	Mental Health Recovery Facility Project	$5,848,746	$5,765,470
29	Welcome Center Access Improvements Project	$808,002	$808,002
30	Airport Capital Improvements Project	$3,853,703	$3,853,829
31	Vincent Drive Sidewalk Project	$1,666,016	$1,485,942
32	Tallassee Road Connector Project	$3,919,751	$3,919,751
33	Jackson Street Art Walk Project	$3,369,975	$3,369,975
34	Water Trails Project	$582,530	$566,796
35	Live Stream Pipe Replacement Project	$490,000	$490,000
36	City of Winterville	$1,537,964	$1,537,964
37	Town of Bogart	$192,436	$192,436

SPLOST and TSPLOST Project Balances

SPLOST 2020 GO Bonds

Project #	Project Name	Fund	FY25 Yearend Balance	Project Balance as of 4/30/26
01	Facilities Space Modernization Project	SPLOST*	$39,611,999	$36,528,534
01	Facilities Space Modernization Project	G.O. Bonds	$75,139,989	$72,934,926
02	Affordable Housing Project	SPLOST*	$22,268,862	$21,279,202
02	Affordable Housing Project	G.O. Bonds	$7,746,697	$7,472,498
03	Classic Center Arena Project	SPLOST*	$4,060,519	$3,593,867
06	Fire Station #5 Replacement Project	SPLOST*	$3,180,186	$2,881,696
06	Fire Station #5 Replacement Project	G.O. Bonds	$5,816,450	$5,282,063
25	East Side Public Library Project	SPLOST*	$7,426,943	$8,311,858
25	East Side Public Library Project	G.O. Bonds	$13,710,226	$13,657,537
27	Facilities Equipment/Systems Replacement Project	SPLOST*	$5,928,663	$5,182,572
27	Facilities Equipment/Systems Replacement Project	G.O. Bonds	$51,029	$51,029

***** ***SPLOST funding is being used to repay the G.O. Bonds being utilized by the project***

SPLOST and TSPLOST Project Balances

TSPLOST 2018

Project #	Project Name	FY25 Yearend Balance	Project Balance as of 4/30/26
01	Airport CIP Matching Funds	$309,345	$78,476
02	Transit Vehicle Replacements & Space Vehicle Project	$3,589,067	$3,449,801
03	Bus Stop & Transfer Facilities Improvements Project	$415,250	$411,949
05	Oconee Rivers Greenway Program	$2,490,087	$2,300,021
06	Firefly Trail Project	$8,121,614	$560,381
07	Pavement Rehabilitation	$0	$1,100,000
08	Tallasee Road Bridge Replacement Project	$1,547,606	$516,840
09	Downtown Transportation Imp. Program	$2,858,327	$2,712,855
11	Bicycle Improvement Program	$5,908,637	$5,933,052
12	Pedestrian Improvement Program	$11,876,881	$11,602,114
13	W Broad Pedestrian Improvements	$1,734,630	$3,169,299
14	Lexington Highway Corridor Improvements	$3,015,604	$2,967,284
15	Atlanta Highway Corridor Improvements	$2,785,410	$2,752,798
16	Prince Avenue Corridor Improvements	$2,650,905	$2,513,497
17	Acquisition of Private Streets Project	$260,288	$252,131

SPLOST and TSPLOST Project Balances

TSPLOST 2023

Project #	Project Name	FY25 Yearend Balance	Project Balance as of 4/30/26
01	Winterville Storm Drainage Improvements Project	$2,252,069	$2,210,785
02	Lexington Road Corridor Improvements Project	$7,967,235	$7,617,908
03	Lexington Road Sidewalk Gap Project	$445,252	$432,480
04	Atlanta Highway/W. Broad Street Improvements Project	$8,720,349	$8,719,551
05	Prince Avenue/Jefferson Road Corridor Improvements Project	$8,585,377	$8,475,389
06	Timothy Rd/Mitchell Bridge Rd Corridor Improvements Project	$6,731,604	$6,664,674
07	E. Athens Neighborhood Pedestrian and Lighting Safety Project	$34,829	$33,469
08	E. Athens Neighborhood Traffic Management Program	$138,876	$135,661
09	E. Athens Neighborhood Pavement Rehabilitation Project	$236,767	$235,298
10	E. Athens Neighborhood Transit Improvements Project	$352,192	$333,512
11	E. Athens MLK Parkway Oconee River Greenway Trail Project	$2,306,860	$2,152,824
12	E. Athens Neighborhood Greenway Connectors Project	$1,494,239	$1,493,909
13	E. Athens Neighborhood Pedestrian Improvements Project	$969,286	$966,921
14	N. Athens Transportation Improvements Program	$8,031,397	$8,012,504
15	Sycamore Drive Pedestrian Improvements Project	$1,336,724	$1,257,418
16	Westchester Neighborhood Area Pedestrian Improvements Project	$1,798,169	$1,751,772
17	Stonehenge Neighborhood Area Pedestrian Improvements Project	$4,544,401	$4,432,540
18	Firefly Trail Project	$7,278,145	$7,091,931
19	ACCGov Public Transit Operations Program	$19,106,910	$16,641,846
20	Electrify the Fleet Program	$8,403,000	$8,403,000
21	Pavement and Bridge Maintenance Program	$12,440,397	$13,254,883
22	Culvert and Live Stream Pipe Replacement Program	$2,331,667	$2,331,667
23	Greenway Trail Safety Improvements Project	$583,183	$559,119
24	Historic District Street Signage Project	$92,818	$92,818
25	Bicycle and Pedestrian Improvements Program	$7,770,924	$7,735,379
26	W. Broad & Hancock Neighborhood Pedestrian Improvements Program	$1,448,759	$1,351,740
27	Five Points Intersection Safety Improvements Project	$1,437,602	$1,413,907
28	College Square Pedestrian Plaza Project	$453,409	$61,339
29	Smithonia & Smokey Road Pedestrian Improvements Project	$1,915,911	$1,915,911
30	Traffic Safety Infrastructure Improvements Program	$2,700,163	$3,655,943
31	Neighborhood Traffic Management Program	$888,812	$1,888,813
32	Traffic Signage Replacement Program	$611,599	$599,055
33	City of Winterville	$857,400	$857,400
34	Town of Bogart	$206,400	$206,400

Glossary

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are recorded for those goods and services at that time).

Ad Valorem Tax: Tax imposed on property according to the value of the property being taxed.

American Rescue Plan: Economic rescue legislation designed to provide funding for facilitating economic and health recovery from effects of the COVID-19 pandemic.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Arbitrage: Taking funds that have been raised from the sale of tax-exempt bonds and investing them at a higher rate of interest in taxable securities. Profits derived from the interest earnings must be refunded to the federal government.

Assessment: The process of making the official valuation of property for taxation.

Assessed Value: The value at which property is taxed. The Assessed value in the state of Georgia is forty percent (40%) of the fair market value.

Asset: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Bond: A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.

Capital Projects: An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and adds to the total assets of Athens-Clarke County. The project should have an anticipated life of three years or more and a total project cost of $30,000 or more.

Capital Additions & Improvements: This is a capital project of more than $30,000 which "adds" to the existing capital base or "improves" the current level of service.

Capital Current Services: This is a capital project of more than $30,000 which "maintains" the existing capital base or "maintains" the current level of service.

Capital Budget: The first year of the CIP as approved by the Commission.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a five year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of the Unified Government. It sets forth each project in which Athens-Clarke County is to have part, and it specifies the resources estimated to be available to finance the projected expenditures.

Glossary

Coronavirus Aid, Relief, and Economic Security (CARES) Act: Provides for payments to State, Local and Tribal governments navigating the impact of the COVID-19 outbreak, through the Coronavirus Relief Fund.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Community Development Block Grant (CDBG): A federal domestic assistance grant to develop viable urban communities by providing adequate housing and a suitable living environment as well as expanding economic opportunities for persons of low and moderate income.

Contingency: Those funds included in the budget for the purpose of providing a means to cover unexpected costs during the budget year. These funds can only be expended with Manager and/or Commission approval.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Delta▲: In this document, the delta symbol is used to represent change from prior year.

Department: A major unit of organization in Athens-Clarke County comprised of subunits named divisions or cost centers and responsible for the provision of a specific package of services.

Depreciation: The portion of the cost of a fixed asset charged as an expense during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Encumbrance: Commitment related to an unperformed contract for goods and services. Encumbered funds may not be used for any other purpose.

Enterprise Funds: A fund established to account for operations that are financed and operated in a manner similar to private enterprise - where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs. Examples are public utilities and airports.

Expendable Trust Funds: A trust fund whose resources, including both principal and earnings, may be expended.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlay, and intergovernmental grants, entitlement and shared revenues.

Fiscal Year (FY): The twelve-month period to which the annual operating budget applies. In Athens-Clarke County this is July 1 to June 30.

Franchise Fees: A fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

Fringe Benefits: Expenditures related to employee benefits such as Vacation, Sick Leave, and Health Insurance.

Fund: An independent fiscal and accounting entity with self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

General Service District: This district consists of the total area of Clarke County.

Glossary

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund: The fund used to account for all financial resources, except those required to be accounted for in another fund.

General Obligation Bonds: Bonds backed by the full faith and credit of government.

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

Goal: The Goal statements included in Department budget requests are designed to inform the reader of the department's expectations for improvement, change, and/or growth in service level and activities. A goal is a standard against which to measure progress.

Governmental Funds: This category of funds includes typical governmental activities and includes funds such as the General Fund, Special Revenue Funds, and the Debt Service Fund. These funds are set up to measure current expendable financial resources (only current assets and current liabilities) and uses the modified accrual basis of accounting.

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of appraised value of qualifying residential property.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost reimbursement basis.

Lease-purchase Agreements: Contractual agreements that are termed leases, but that in substance are purchase contracts.

Levy: To impose taxes, special assessments or service charges for the support of government activities.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line Item Budget: Listing of each category of expenditures and revenues by fund, agency, department, division and or cost center.

L.O.S.T. (Local Option Sales Tax): Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the local option sales tax also applies to sales of motor fuels.

Mill: One one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each $1,000 of assessed property valuation.

Millage: Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

Mission: The Mission statements included in Department budget requests are designed to inform the reader of the department's essential functions or activities/responsibilities/tasks they are charged to accomplish, as well as, the major services they provide.

Glossary

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, which is when they become both "measurable" and "available to finance expenditures of the current period."

Net Position: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends such as health insurance coverage for retirees, dental insurance, life insurance and term care coverage.

Operating Budget: Plans of current expenditures and the proposed means of financing them.

Other Agencies (formerly Independent Agencies): Other governmental agencies, legal entities or Athens-Clarke County (ACCGov) Commissions not included within an ACCGov department budget.

Performance Measures: Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personal Property: Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

Personal Services: Expenditures for the payment of salaries, wages and fringe benefits of employees.

Property Tax: Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

Proprietary Funds: This category of funds often emulates the private sector and includes Enterprise Funds and Internal Service Funds. These funds are set up to measure the flow of economic resources (all assets and liabilities) and uses the accrual basis of accounting.

Real Property: Land, buildings, permanent fixtures, and improvements.

Refunding: A procedure whereby an issuer of bonds refinances an outstanding bond issue by issuing new bonds.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Examples include property taxes, licenses and fees, and charges for services.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Sales Tax: Tax levied on a broad range of goods and services at the point of sale and specified as a percentage of the transaction price. The vendor collects and reports the tax on behalf of the taxing jurisdiction.

Self-Insurance: The formal assumption or partial assumption of risks and the accounting of results. Specific accounts are set aside to fund the risks, and losses which do occur are charged against those accounts or funds.

Glossary

S.P.L.O.S.T. (Special Purpose Local Option Sales Tax): An additional 1 percent sales tax that may be imposed for a specific time period on the same items as the State sales tax. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Allocation District (TAD): A redevelopment tool that uses the increased property taxes generated by new development in a designated redevelopment area to finance costs related to development including, but not limited to, public infrastructure, demolition, utilities and planning costs.

Tax Anticipation Note: Borrowing by a local government against future anticipated tax revenue.

Tax Digest: The total assessed value of taxable property for a particular area.

Title Ad Valorem Tax (TAVT): A one-time title fee/tax paid at the time a motor vehicle title is transferred, based on the fair market value of the vehicle. TAVT replaced sales and use tax and the annual ad valorem tax (the "birthday" tax). TAVT is mandatory for motor vehicles purchased on or after March 1, 2013 and titled in Georgia.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

T.S.P.L.O.S.T. (Transportation Special Purpose Local Option Sales Tax): A sales tax used to fund capital outlay projects proposed by the county government and municipal governments where the outlays are intended for transportation purposes only.

Urban Service District: This district consists of the area within the corporate limits of the city of Athens at the time Unification became effective.

VOIP (Voice Over Internet Protocol) Telephone: A category of hardware and software that enables voice communication (telephone service) and multimedia sessions over the internet.

Acronyms

ACCGov (Athens-Clarke County Government)
ACA (American Correctional Association)
ACCFES (Athens-Clarke County Fire & Emergency Services)
ACCPD (Athens-Clarke County Police Department)
ADDA (Athens Downtown Development Authority)
ADR (Alternative Dispute Resolution)
AHA (Athens Housing Authority)
ACFR (Annual Comprehensive Financial Report)
ARPA (American Rescue Plan Act)
ATS (Athens Transit Service)
AWWA (American Water Works Association)
AMI (Advanced Metering Infrastructure)
BAC (Board, Authority & Commission)
CALEA (Commission on Accreditation for Law Enforcement Agencies)
CARES (Coronavirus Aid Relief and Economic Security)
CBD (Central Business District)
CCSD (Clarke County School District)
CDBG (Community Development Block Grant)
CHaRM (Center for Hard to Recycle Materials)
CHDO (Community Housing Development Organization)
CHS (Consumer Healthy Solutions)
CIP (Capital Improvement Plan)
CJCC (Criminal Justice Coordinating Council)
CMMS (Computerized Maintenance Management System)
COPPS (Community Oriented Policing Performance System)
CPI (Consumer Price Index)
CS (Current Services)
CSLFRF (Coronavirus State and Local Fiscal Recovery Funds)
CVB (Convention & Visitors Bureau)
CY (Calendar Year)
DATE (Drug Abuse Treatment and Education)
DFCS (Department of Family and Children's Services)
DOT (Department of Transportation)
DUI (Driving Under the Influence)
ELGL (Engaging Local Government Leaders)
ELOST (Education Special Purpose Local Option Sales Tax)
EMA (Emergency Management Agency)
EMS (Emergency Medical Services)
EPD (Environmental Protection Division)
ERP (Enterprise Resource Planning)
FAA (Federal Aviation Administration)
FMLA (Family Medical Leave Act)
FMV (Fair Market Value)
FTA (Federal Transit Administration)
FTE (Full-time Equivalent)
FY (Fiscal Year)

Acronyms

GAAFR (Governmental Accounting, Auditing, and Financial Reporting)
GAAP (Generally Accepted Accounting Principles)
GACP (Georgia Association of Chiefs of Police)
GASB (Governmental Accounting Standards Board)
GCIC (Georgia Crime Information Center)
GSCCCA (Georgia Superior Court Clerk's Cooperative Authority)
GDOT (Georgia Department of Transportation)
GEFA (Georgia Environmental Finance Authority)
GFOA (Government Finance Officers Association)
GICH (Georgia Initiative for Community Housing)
GIO (Geographic Information Office)
GIS (Geographic Information System)
GPDC (Georgia Public Defender Council)
HCD (Housing & Community Development)
HRIS (Human Resources Information Systems)
HSA (Health Savings Account)
HUD (U. S. Department of Housing and Urban Development)
HVAC (Heating, Ventilation & Air Conditioning)
IDE (Inclusion, Diversity and Equity)
ISO (Insurance Service Office)
IT (Information Technology)
KACCB (Keep Athens-Clarke County Beautiful)
LIHWAP (Low Income Household Water Assistance Program)
LOST (Local Option Sales Tax)
MACORTS (Madison Athens Clarke Oconee Regional Transportation Study)
NCCHC (National Commission on Correctional Health Care)
NFPA (National Fire Protection Association)
NRPA (National Recreation & Park Association)
OCGA (Official Code of Georgia Annotated)
OPEB (Other Post-Employment Benefits)
PILOT (Payment in Lieu of Taxes)
PMP (Performance Management Program)
POS (Point of Service)
RFP (Request for Proposal)
ROW (Right-of-Way)
SDWA (Safe Drinking Water Act)
SHP (Supportive Housing Program)
SPLOST (Special Purpose Local Option Sales Tax)
TAD (Tax Allocation District)
TAVT (Title Ad Valorem Tax)
TSPLOST (Transportation Special Local Option Sales Tax)
UGA (University of Georgia)
VAWA (Stop Violence Against Women Act)
VOIP (Voice Over Internet Protocol)
WEF (Water Environment Federation)
WRF (Water Reclamation Facility)