

CLAYTON COUNTY, GEORGIA



ANNUAL BUDGET

FISCAL YEAR ENDED JUNE 30, 2012

CLAYTON COUNTY, GEORGIA



ANNUAL OPERATING BUDGET FISCAL YEAR 2012

BOARD OF COMMISSIONERS

Eldrin Bell, Chairman
Sonna Singleton
Gail Hambrick
Wole Ralph, Vice Chairman
Michael Edmondson

District One
District Two
District Three
District Four

Prepared By:
Angela Jackson, Finance Director
Dennis Johnson, Budget Manager
Don Turner, Financial Management Analyst
Steffany Mallett, Financial Management Analyst



CLAYTON COUNTY BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Vice-Chairman Wole Ralph

Chairman Eldrin Bell

Commissioner Sonna Singleton
Commissioner Gail Hambrick



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Clayton County
Georgia**

For the Fiscal Year Beginning

July 1, 2010

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clayton County, Georgia for its annual budget for the fiscal year beginning July 1, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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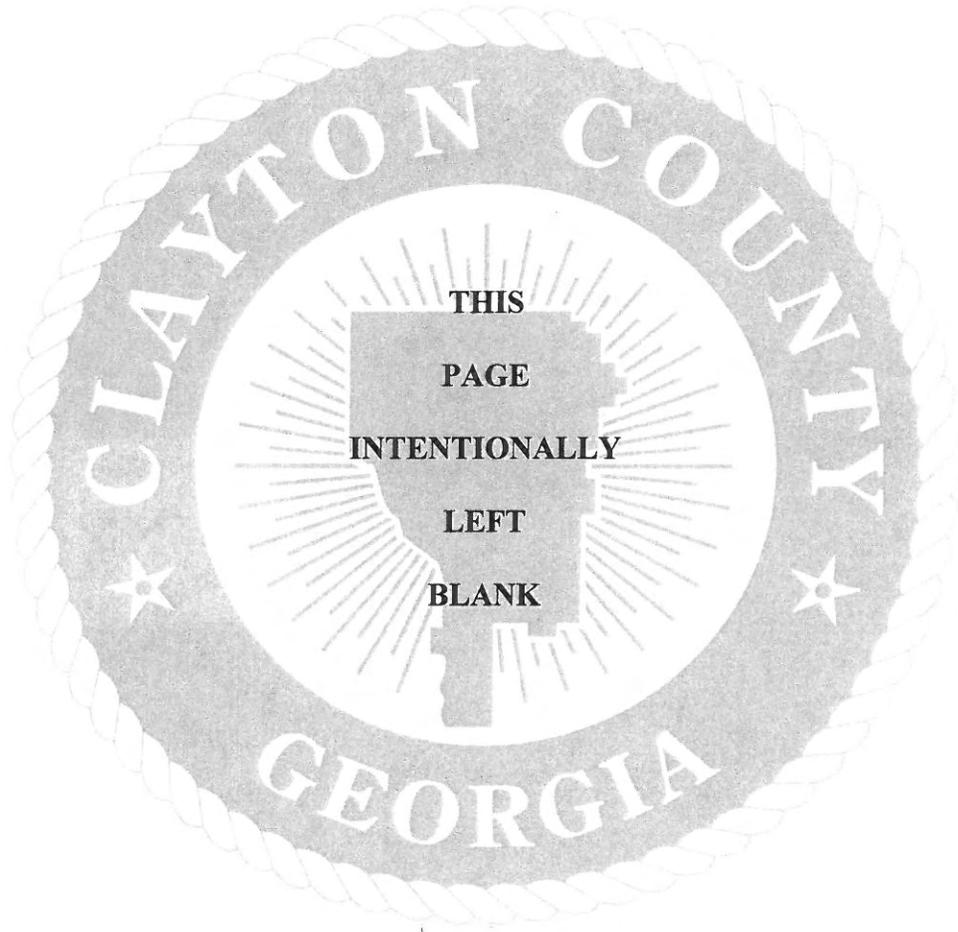
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INTRODUCTION



CLAYTON COUNTY FINANCE DEPARTMENT

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Angela Jackson, Finance Director

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Fiscal Year 2012 Budget Message

June 29, 2011

The Honorable Eldrin Bell, Chairman
The Honorable Board of Commissioners and
The Citizens of Clayton County, Georgia

In accordance with state law, the annual operating budget for Clayton County, Georgia for fiscal year ending June 30, 2012 is attached hereto. The budget was adopted on June 29, 2011. The primary purpose of the County's budget and budgetary process is to develop, adopt and implement a fiscally sound and sustainable plan for accomplishing the mission of the Board. Due to difficult economic circumstances felt across the nation, there is a critical need to find a balance between preserving essential services for Clayton County residents while minimizing tax increases on residents.

The Fiscal Year (FY) 2012 general fund budget totals \$167.4 million, an increase of \$0.8 million or 0.1% from the FY 2011 adopted budget. The budget is \$0.7 million below the prior year's amended budget. Significant declines in residential values (8%), commercial values (11%) and industrial values (9%) contributed to the decline in the tax digest. Negotiations around litigation involving the City of Atlanta and properties around the airport also reduced the digest. The aforementioned reductions coupled with the erratic trend in Local Option Sales Tax collections created major funding issues for the FY 2012 budget. Following is a summary of the more noteworthy changes by budget type and category.

The Operating Budget

Clayton County, not unlike the nation is facing a difficult economy as reflected in its economic indicators. Residential values are down due to the mandated inclusion of foreclosure values which are at an all-time high everywhere including Clayton County. The collection of County revenues has suffered as a result of the hardships experienced throughout the community and also as a result of federal and state reductions in local funding.

Revenues:

- Property Taxes

Property tax revenue continues to be the most significant revenue source; however, Clayton County is facing the same situation as the nation in regards to stagnant and declining property values. The tax digest for the FY 2012 budget is 10% lower than the prior year which represents approximately \$10 million in funds. In order to continue providing citizens with the quality of service they currently receive, the proposed budget includes a tax increase of 4.5 mills resulting in a gross millage total of 20.953 mills for the general fund. The fire fund which

**Clayton County
Fiscal Year 2012 Budget Message**

also relies heavily on the tax digest for funding is proposed to increase a half mill resulting in a gross millage total of 4.40 mills for the fire fund.

The maintenance and operations (M&O) mill rate is set at a level to correspond with the FY 2012 budgeted revenues. The table below shows the relationship between the base millage, the 1% Local Option Sales Tax Credit (millage credit), the net M&O millage for the General Fund and the taxes generated as a result of the corresponding millage rates.

| | FY 2011 Digest | FY 2012 Digest |
|----------------------------|-----------------------|-----------------------|
| Net Assessed Digest Value | \$7,273,062,915 | \$6,598,336,115 |
| Base Millage | 16.453 | 20.953 |
| Millage Credit 1% LOST Tax | (5.126) | (5.140) |
| Net Mill Rate | 11.327 | 15.813 |
| Gross Property Tax Levy | \$82,381,017 | \$104,339,222 |
| Net Collected @ 89% | \$73,319,105 | \$92,861,908 |

The LOST rebate amount for FY 2012 is \$33,915,714 which is less than the \$37,007,357 rebated in FY 2011. Therefore, whenever the 1% LOST decreases from the prior year; it results in a millage credit that is greater than the prior year. The 1% LOST rebate millage for FY 2011 was 5.126 compared to 5.140 for FY 2012. The General Fund and the Fire Fund base millage rates are proposed to be 20.953 and 4.40 respectively, which represents an increase in the general fund and fire fund gross millage rates. Although tax rates have increased, individual taxes may still decline due to the drop in value in most homes around the County.

- Other taxes and assessments

Other taxes and assessments; which, includes local option sales taxes as its largest category, are projected to be 5% lower than the FY 2011 amended budget. Licenses and permits are projected to be 6% lower than the prior year. Charges for services and Fines and Forfeitures have dropped 9% and 5% consecutively.

Due to the challenges facing the County in regards to lower revenue collection, expenses must be lowered comparably and/or additional revenues identified to meet the projected budgetary needs. The FY 2012 budget represents an ongoing commitment from the County to invest in its future and efficiently manage its resources.

Expenses:

- Personnel

In FY 2012 no furlough days were utilized to balance the budget shortfall. In FY 2011 County employees took four furlough days resulting in a reduction of (\$1.497 million) in salaries, wages and benefits. Like the FY 2011 budget, the FY 2012 budget does not include any payroll enhancements. The last increase in pay awarded to Clayton County Employees was a 2.50% cost of living increase at a cost to the County of \$2,227,208 during the FY 2008 budget. Also included in the FY 2008 budget were reclassifications as researched and recommended by the Personnel Department at a cost of 960,644.

Clayton County
Fiscal Year 2012 Budget Message

- *Vehicle Replacement Reserve*

The County has utilized a vehicle replacement reserve account since FY 2006. The value of the reserve for FY 2012 is the same as FY 2011, \$800,000. Public Safety has been given a directive to purchase vehicles from drug funds to save general fund dollars. Vehicles beyond repair or where the repair cost exceeds the value of the vehicle are replaced from the reserve after being evaluated by Fleet Maintenance. Prior to FY 2006, each County vehicle was assigned a score based on a point system which evaluated vehicles based on repair costs, age and mileage. Fiscal Year 2005 was the last year the point system was utilized and \$2,002,000 was spent to replace vehicles.

The Capital Budget

Capital in the proposed FY 2012 budget has been limited to \$930,000 down from the FY 2012 budget total of \$1,399,094 in the General Fund. Capital purchases will be made from the 2004 Special Purpose Local Option Sales Tax (SPLOST) collections and the 2009 SPLOST collections.

- *Special Purpose Local Option Sales Tax (2004)*

The old SPLOST as it is commonly known ended December 2008 and generated approximated \$260 million dollars in revenue over a five year period of time. Approximately \$200 million was allocated for a Road Infrastructure Improvement Program which included maintenance projects such as resurfacing approximately 556 miles of road, upgrading bridges and culverts, upgrading storm drainage systems in older subdivisions and improving 31 railroad crossings. The road program encompassed various safety projects including installation of 96 miles of sidewalk, improved access and traffic congestion at schools, upgrading the traffic control center, installing additional cameras, fiber optic communication cables and variable message signs, installing school flashers for every school, adding reduced speed zone signs, installing pedestrian crosswalks and improving roadway shoulders. The road program also included road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads and paving 8 dirt roads. The old SPLOST generated approximately 60 million over the same five year period to fund construction of needed recreation centers.

Of the broad plan above, the J. Charley Griswell Senior Center, the Virginia Burton Gray Recreation Center and the Carl G. Rhodenizer Recreation Center opened in July 2006, March 2007 and July 2007 respectively. The Clayton County Board of Commissioners in conjunction with the Department of Parks and Recreation is developing a plan for the 4th, 5th and 6th recreation centers and construction will begin in FY 2012. Construction is not scheduled to be complete until FY 2013 eliminating the need to allocate operating funds from the general fund coffers. The FY 2012 budget also includes \$41 million for various road, bridge, sidewalk, equipment, storm water and traffic signal improvements.

Clayton County
Fiscal Year 2012 Budget Message

- Special Purpose Local Option Sales Tax (2009)

The new SPLOST as it is commonly known is projected to begin generating revenue in January 2009 with collections being deposited in March 2009. The term of the new SPLOST will be 6 years and is estimated to generate \$305 million for County and City projects. The new SPLOST will be distributed among the cities and County based on the formula utilized for the Local Option Sales Tax (LOST). The cities will receive 25.15% in aggregate and the County will receive 74.85%. The formula is used after the cost of the level 1 project (Juvenile Justice Center - \$15 million) has been deducted. The County intends on spending \$217 million on the following projects: (1) Police precincts in the Northeast, Northwest and Southwest areas of the County, (2) Additional police vehicles, (3) Animal Control offices and kennels, (4) Multipurpose Fire Department (training) building , (5) Ladder truck, Fire engines and Ambulances, (6) Expansion of correctional facilities to include a new dormitory, visitation area and medical and holding cells (7) Parks and Recreation Administration /Operations Center, (8) Park upgrades to include greenspace and trails, (9) Two Senior Centers in the Southwest and Northeast areas of the County, (10) Two libraries in the Northeast and Northwest areas of the County, (11) Countywide public safety digital network design and construction \$23 million (12) County Record Center, (13) a Fueling center and emergency fuel storage location and (14) a continuation of the Road Infrastructure Program which includes maintenance, safety and road improvement projects driven by Transportation and Development.

Construction of the Juvenile Justice Center began in FY 2011; however, it will not be completed until FY 2013 alleviating the need for the allocation of general fund operating dollars. The project manager in conjunction with the Board will determine the timing of projects for the duration of the SPLOST enabling the creation of a capital budget.

Clayton County
Fiscal Year 2012 Budget Message

Budget Comparison by Fund

The following table shows the FY 2012 adopted budget compared to the FY 2011 amended budget, detailed by fund. Changes between the FY 2012 budget and the FY 2011 amended budget will only be discussed if the change is greater than 10%.

| Clayton County, Georgia Operating Budget Comparison FY 2011 Amended Budget and FY 2012 Budget By Fund | | | |
|--|----------------------------|---------------------------|-----------------|
| FUND | FY 2011 Amended | FY 2012 Budget | % Change |
| General Fund | 168,161,533 | 167,420,427 | -0.4% |
| Special Revenue Funds | | | |
| Fire District Fund | 23,446,841 | 20,462,438 | -12.7% |
| Park and Recreation Fund | 1,288,599 | 0 | -100.0% |
| Hotel and Motel Tax Fund | 664,539 | 652,780 | -1.8% |
| Tourism Authority Fund | 629,250 | 713,250 | 13.3% |
| Emergency Telephone System Fund | 5,287,010 | 4,356,863 | -17.6% |
| Federal Narcotics Fund | 601,259 | 395,000 | -34.3% |
| State Narcotics Fund | 131,426 | 200,000 | 52.2% |
| Jail Construction and Staffing Fund | 771,600 | 826,500 | 7.1% |
| Juvenile Supplemental Services Fund | 22,000 | 18,000 | -18.2% |
| Drug Abuse Treatment and Education Fund | 94,040 | 76,000 | -19.2% |
| Alternative Dispute Resolution Fund | 224,668 | 224,949 | 0.1% |
| Victim Assistance Fund | 635,206 | 516,036 | -18.8% |
| Domestic Seminars Fund | 22,500 | 22,500 | 0.0% |
| State Court Technology Fee Fund | 175,559 | 178,000 | 1.4% |
| Law Library Fund | 103,783 | 101,964 | -1.8% |
| Clayton Collaborative Fund | 93,779 | 12,500 | -86.7% |
| Aging Grant Fund | 1,129,133 | 365,050 | -67.7% |
| Housing & Urban Development Fund | 19,813,443 | 0 | -100.0% |
| Street Lights Fund | 1,364,414 | 1,616,534 | 18.5% |
| Other County Grants Fund | 19,893,800 | 455,156 | -97.7% |
| Ellenwood TAD Fund | 958,250 | 782,000 | -18.4% |
| Northwest Clayton TAD | 0 | 375,000 | |
| Central Clayton Corridor TAD | 0 | 420,000 | |
| Forest Park TAD | 0 | 35,000 | |
| Capital Project Funds | | | |
| Road & Recreation Projects | 45,547,575 | 0 | -100.0% |
| SPLOST 2009 | 51,394,259 | 47,301,675 | -8.0% |
| Health Department Capital Project Fund | 0 | 0 | 100.0% |
| Ellenwood TAD Capital Projects Fund | 955,750 | 782,000 | -18.2% |
| Debt Service Fund | 2,481,562 | 2,307,242 | -7.0% |
| Enterprise Funds | | | |
| Landfill | 2,462,723 | 2,712,951 | 10.2% |
| Airport | 1,042,743 | 1,093,864 | 4.9% |
| Internal Service Funds | | | |
| Workers Compensation Fund | 1,289,000 | 1,253,500 | -2.8% |
| Medical Self Insurance Fund | 21,313,346 | 17,534,270 | -17.7% |
| Total Operating Budget | 371,999,590 | 273,211,449 | -26.6% |

Clayton County
Fiscal Year 2012 Budget Message

The Fire Fund appears to have decreased 12.7% due to the purchase of fire trucks (\$2.7 million) last year that do not need to be budgeted for FY 2012.

The Park and Recreation Fund has been abolished due to a change in accounting standards. The functions carried out by this fund are now contained within the General Fund.

The Tourism Authority Fund increased due to state legislation allowing Counties to increase the percentage charged on hotel/motel stays.

The Emergency Telephone System Fund decreased 17.6% due to a major software purchase last year that would enable dispatchers to identify locations quicker on the map.

The Federal Narcotics fund appears to be declining 34.3% compared to the prior year; however, it experienced an increase in the FY 2011 budget due to drug busts being made during the year. The FY 2011 budget can not anticipate that level of drug activity to be a reoccurring factor.

The State Narcotics fund increased 52.2% as a result of including two victim assistance programs within the fund as allowed by 16-13-49.

The Juvenile Supplemental Services Fund decreased 18.2% due to the availability of more alternative services being offered by the court to offenders.

The Drug Abuse Treatment and Education Fund decreased 19.2% as a result of lower traffic fines.

The Victim Assistance Fund decreased 18.8% as a result of moving two programs to the drug fund.

The Clayton Collaborative Fund, the Aging Grant Fund, the Housing and Urban Development Fund, and the Other County Grants Fund all appear to have been reduced for FY 2012; however, those funds are amended in during the year as they are received from state and federal sources. The County grant funds are not expected to decrease from past levels.

The Ellenwood TAD special revenue fund as well as the related capital projects fund is driven by activity within the Ellenwood TAD. Business activity within the area has decreased; therefore, so has the tax revenue generated as a result of the new businesses.

The Roads and Recreation Project Fund and the SPLOST 2009 Fund appear to have decreased; however, funds are amended in as projects and/or sites for construction are identified. Carry-forwards are done during the first quarter of the year to bring forth funds budgeted for projects that could not be completed in the prior year.

The Landfill Enterprise Fund increased 10.2% as a result of an increase in consulting costs needed for the filing of the State Environmental Plan.

The Medical Self Insurance Fund appears to have decreased 17.7%; however, contributions and expenses associated with retirees have been moved to project accounts within the General Fund.

Clayton County
Fiscal Year 2012 Budget Message

Detailed information on all facets of the budget can be found within this document. The Introduction provides a brief overview of the County, including the mission and major initiatives. It also contains information on the operating and capital sections of the budget. The Budget Summary Section provides detailed information on revenues, expenses and financing sources, as well as prior and current year comparisons. The Policies and Procedures Section contains intricate information pertaining to Clayton County's strategic plan, budget development guidelines, and fiscal, operating and purchasing policies. The financial impact of capital projects can be found in the Capital Budgeting Section. The Department Summaries section includes detailed information on individual departments.

The proposed budget strikes a critical balance between preserving essential services for County residents and reducing expenditures to meet projected revenue levels. The attached budget includes reductions in expenditures and a tax increase of 4.5 mills for the General Fund and .5 mill for the Fire Fund. Clayton County continues to maintain a responsive government, high service levels and a strong financial position. Clayton County's finances remain healthy due to its conservative fiscal policies. The County has a bond rating of Aa2 from Moody's Investors Service, Inc. and AA by Standard & Poor's Rating Services.

Respectfully submitted,



Angela Jackson
Director of Finance

Reader's Guide

INTRODUCTION

This section includes general and summary information about Clayton County such as:

- ❖ Budget Message
- ❖ History, Population and Governmental Structure
- ❖ Service Provided by the County
- ❖ Mission Statement and Major Initiatives
- ❖ National Economic Conditions
- ❖ Local Economic Conditions
- ❖ Organizational Chart

BUDGET SUMMARY SECTION

- ❖ Summaries of revenues and expenditures for all funds for the current year and two prior years
- ❖ Charts illustrating estimated financial sources and expenditures for all funds
- ❖ Description of Clayton County Staffing Policy and changes made to personnel totals for the current year and two prior years

POLICIES AND PROCEDURES

- ❖ Strategic Planning Parameters
- ❖ Budget Development Guidelines, Budget Process and a Budget Calendar
- ❖ Adopted Fiscal Policies, Basis of Accounting and a description of all funds

CAPITAL BUDGETING

- ❖ The Capital Improvement Plan Defined for current and future years
- ❖ Financial impact of Capital Expenditures and Capital Projects on the Operating Budget
- ❖ Fixed Assets

DEPARTMENTAL BUDGETS

- ❖ Mission, goals and objectives for each county department
- ❖ Performance Measures and significant staffing and expenditure changes
- ❖ Expenditure breakdown

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- ❖ Legal Debt Margin – Narrative and Schedules
- ❖ Salary Ranges for Classified Positions
- ❖ Glossary
- ❖ Fund Matrix

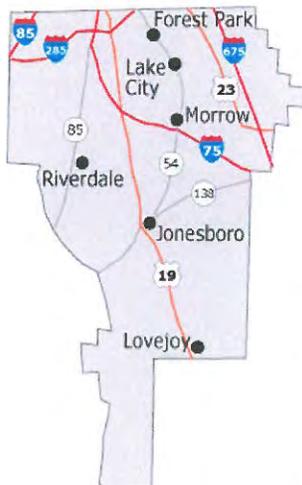
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INTRODUCTION

History of Clayton County



Clayton County Georgia was created by the Georgia State Legislature on November 10, 1858, and is, therefore, one of the newer counties in Georgia (125th created in the state). Clayton was formed from Henry and Fayette counties. The bill was introduced to the legislature by Colonel James E. Johnson of Fayette County. Originally the county was to be called Butler, for the U.S. senator Andrew P. Butler of South Carolina, but the bill was amended before it passed, and the name was changed to Clayton, in honor of Judge Augustin Smith Clayton, a distinguished Georgia Attorney and U.S. Congressman of Athens, Georgia. Jonesboro became the county seat.

Clayton County is approximately 149 square miles, and is one of the smaller counties in the state in terms of area. It is located 10 miles south of Atlanta. It is bordered on the West by Fayette County, on the South by Spaulding County, on the East by Henry County and on the North by Fulton County. The County's elevation of 1,000 feet above sea level permits an ideal four-season climate. Temperatures average from 45 degrees in January to approximately 80 degrees in July. Clayton County is comprised of six incorporated cities. They are Jonesboro, Morrow, Lovejoy, Lake City, Riverdale and Forest Park.



Jonesboro – The city of Jonesboro incorporated in 1859 and is the fictionalized setting for Margaret Mitchell's "Gone with the Wind" novel. The population in 2010 was 4,724 and the median household income was \$31,951. Jonesboro covers a 2.6 square mile radius.

Morrow – The city of Morrow became a part of Clayton County in 1858 when Clayton was created from parts of Henry and Fayette counties. They were granted a charter to become a city in 1943. The population in 2010 was 6,445 and the median household income was \$46,569. Morrow covers a 2.9 square mile radius.

Lovejoy – The city of Lovejoy has a population of 6,422 and a median household income of \$40,139. Lovejoy covers a 2.3 square mile radius.

Lake City – Lake City has a population of 2,612 and a median household income of \$38,929. It covers a 1.8 square mile radius.

Riverdale – Riverdale is home to Clayton County's only hospital which is also one of the top employers for the county. Riverdale has a population of 15,134, a median household income of \$39,530 and covers a 4.3 square mile radius.

Forest Park – Forest Park is Clayton County's largest municipality and was incorporated in 1908. The population in 2010 was 18,468 and the median household income was \$33,556. It covers 9.4 square miles

**CLAYTON COUNTY, GEORGIA
2012 BUDGET DOCUMENT
INTRODUCTION**

History of Clayton County continued

Clayton County's first courthouse was a wooden structure that was burned in 1864 during Sherman's March to the Sea. A new two story brick courthouse was constructed in 1869. It was used until 1898 when it became a Masonic Lodge and it is still utilized as a Lodge today. In 1898 a larger courthouse with a clock tower was constructed a block from the old courthouse. It is referred to as the historic courthouse. In 1962, the need for space led county officials to build a modern addition around the courthouse. In 1998 Clayton County officials authorized the construction of a new Clayton County Judicial Complex. On November 4, 2000, the courthouse staff moved to the new justice complex which consists of 18 courtrooms with isolated and secure inmate circulation and holding cells, judge's quarters, clerks of courts, the Clayton County Sheriff's Office, and a 1,536 bed detention facility. The historic courthouse has been restored and now houses the Registrar's Office, Tax Assessor's Office, Community Development and Economic Development offices.



Old Clayton County courthouse, built in 1869, is located one block north of the historic courthouse. Since 1898, the old courthouse has served as a Masonic lodge.

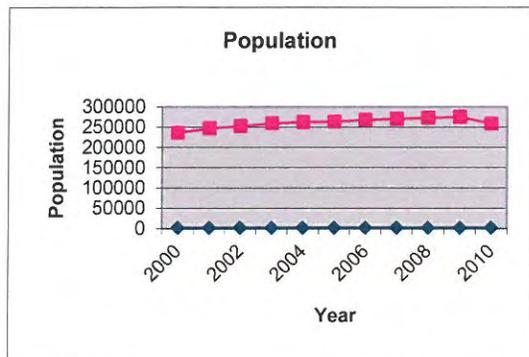


The Historic Courthouse (left) and the Harold R. Banke Justice Center (right) house essential County functions such as; Clerk of Superior/Magistrate Courts, Clerk of State Court, District Attorney's Office, Magistrate Court and Judges, State Court and Judges, Solicitor General's Office, Sheriff's Office, Registrar, Tax Assessor, Community Development, and Economic Development.

The old courthouse was designed by Max V.D. Corput and has an architectural style defined as Vernacular with Italianate influence. The historic courthouse was designed by J.W. Golucke in a Romanesque Revival style. The Harold R. Banke Justice Center was designed by Hellmuth, Obata and Kassabaum, Inc.

CLAYTON COUNTY, GEORGIA
2012 BUDGET DOCUMENT
INTRODUCTION

Population



Clayton County experienced a dramatic surge in population from 10,260 in 1930 to 150,357 in 1980, making it one of the fastest growing Counties in the state. The close proximity to downtown Atlanta makes it a prime location for commuters to live, shop and attend various activities. The growth continued from 1990 to 2000 with the population growing at a 29.9% rate. The population increased from 236,517 in 2000 to 259,424 in 2010 a growth rate of 9.7% over the last ten years based on the latest census data.

Governmental Structure

The governing authority of Clayton County is a Board of Commissioners consisting of four elected commissioners and one elected chairman. The Vice-Chairman designation rotates among commissioners. They serve on a full-time basis and are elected to staggered terms of four years. The Chairman serves as Chief Executive Officer and is responsible for the daily operations of the County. The Board may appoint a Chief of Staff who monitors county operations and ensure that all daily functions are managed in accordance with the policies of the Board of Commissioners. Clayton County is in the 13th and 5th congressional districts, 34th and 44th state senatorial districts, and 60th, 62nd, 74th, 75th, 76th, 77th, and 78th state house districts. Under Georgia Code 36-5-22.1, amended by House Bill No. 1815, the County Government Authority (Board of Commissioners) has original and exclusive jurisdiction over the following:

- establish and control an annual county budget
- direct control over the property of the County
- levy general and special taxes for county purposes
- establish, alter or abolish all roads, bridges and ferries in conformity to law
- fill all vacancies in county offices unless some other body or official is empowered by law to fill the vacancy
- examine, settle and allow all claims against the county
- examine and audit the accounts of all officers having the care, management, keeping, collection or disbursement of money belonging to the county or appropriated for its use
- make rules and regulations to protect the poor of the county, police officers and patrol officers
- establish ordinances controlling quality of construction and regulation of safety issues affecting the public

CLAYTON COUNTY, GEORGIA
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INTRODUCTION

Services Provided by Clayton County



The C. Crandle Bray Building houses the Clayton County Police Department, E911, and Emergency Operations.

Clayton County provides a complete range of services to its citizens to include the following: police and fire protection, emergency medical services, public transportation, court systems, library services, highway construction and maintenance, recreational activities and cultural events for youth and senior citizens, refuse collection and disposal, public health services, building inspection, animal control services, and tax assessment and collection services. The 2012 budget provides for no reduction in service levels. The County also provides water, sewer and solid waste disposal services through the Clayton County Water Authority. Some of the services highlighted below are: police protection, fire protection, public transit system, health care, education, and lifestyle and entertainment.

The purpose of the Police Department is to enforce the law fairly and firmly, to prevent crime, to pursue and bring to justice those who break the law, to keep the peace, to protect, help and serve the people of Clayton County, and to do all of this with integrity, common sense and sound judgment. The Police Department is a full service law enforcement agency responsible for handling all calls for emergency service in the unincorporated areas of Clayton County. The Clayton County Police Department is housed in a modern 94,000 square foot building constructed in 2004.

That space is shared with Communications and Emergency Management. The new headquarters allows all divisions to be housed in the same building and enables information to flow more accurately, efficiently and effectively among divisions. Communications and Emergency Management occupies 20,000 square feet of the new building. With the constant increase in call volume it became difficult to maintain the older outdated equipment. The current space should accommodate anticipated growth for the next 25 years. Communications receives and dispatches emergency and non-emergency calls. The center is staffed with certified and trained officers and is actively involved in public education and community outreach activities. Emergency Management coordinates the efforts of the county in preparing for major disasters and emergencies.

The primary responsibility of the Fire Department is to respond to medical emergencies, vehicle crashes, natural gas leaks, building fires, vehicle fires, wood/grass fires and natural disasters to protect the citizens of Clayton County. Non-emergency services provided include fire code inspections, building plan review, pre-fire planning for equipment, fire cause and arson investigations. The Fire Department is responsible for 14 fire stations throughout the County.

CLAYTON COUNTY, GEORGIA
2012 BUDGET DOCUMENT
INTRODUCTION

Services Provided by Clayton County continued



Due to the continued population growth of the county, the Clayton County Fire Department continues to upgrade equipment necessary to maintain the highest response time.



Clayton County's Tara Field provides easy commercial aviation access to locations in the surrounding areas.

CLAYTON COUNTY, GEORGIA
2012 BUDGET DOCUMENT
INTRODUCTION

Services Provided by Clayton County continued

The County owns Tara Field; a General Aviation-General Utility airport with one runway 4,503 feet long and can currently serve 170 small to mid-size aircraft with landing, fueling, hangar storage, and aircraft tie downs. The airport was equipped with a weather advisory system in June 2003. The County plans to install an instrument landing system, extended medium intensity runway and taxiway lighting system in the near future. Tara Field provides quick access for General Aviation flyers, to the Greater Atlanta area without the time consuming delays found at most major airports.

Clayton County offers its community some of the best healthcare in metropolitan Atlanta. Southern Regional Medical Center was established in 1971 as a community-based healthcare provider and became a member of the Promina Health System (Georgia's largest non-profit hospital alliance) in 1996. Southern Regional Health System consists of the following: Southern Regional Medical Center, a 406-bed full-service hospital featuring a state of the art outpatient surgery center, one of the busiest emergency departments in the State and includes a Community Care Center; Riverwoods, Southern Regional Psychiatric Center; The Surgery Center at Mt. Zion; Southern Regional Homecare, Medicare and Medicaid certified home health agency and Women's Life Center, a 107,000 square foot, state of the art facility that offers complete obstetrical, gynecological, diagnostic and educational services for women. Southwood Medical Center is one of 10 medical facilities operated by Kaiser Permanente of Georgia, the state's largest non-profit health plan. They provide comprehensive healthcare services to more than 44,000 citizens of Clayton County.

Quality and distinction describe Clayton County's educational institutions, where programs, facilities and faculty produce educated young men and women prepared for college or career. From preschool to 12th grade, the nearly 49,341 students enrolled in the sixty-three Clayton County Public Schools have access to some of the best instructional programs in the country. The school system has 3,331 full and part-time teachers. Nearly 50% of the teaching staff holds advanced degrees, and many have earned achievement awards on state, national and international levels. Clayton County Schools rank among the top in the country for access to technology. Facilities include sophisticated computer networks, technology labs, a fully equipped TV production studio and a 1,800 seat Performing Arts Center. In April 2009, the Clayton County School system was re-certified by the Southern Association of Colleges and Schools.



Clayton College and State University offers a wide range of degrees and career options. The campus supports continuing education for people of all ages and now offers graduate degrees.

CLAYTON COUNTY, GEORGIA
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INTRODUCTION

Services Provided by Clayton County continued

Clayton College and State University is the only university in Georgia to offer both academic and vocational degrees. The ever expanding college has over six thousand students preparing for more than forty majors. People are served annually through the second largest continuing education program in Georgia, small business and international business development programs, a mobile computer learning lab and other community outreach programs.

Clayton County offers an active and rewarding lifestyle, which encompasses sports, arts, religious observances, historical events and a community that would rival that of almost any other area in the country. Sports and recreation are important in Clayton County. Children and adults can learn together about the outdoors at the Reynolds Nature Preserve or the Newman Wetlands Center. They can fish at Lake Blalock or Lake Shamrock. League play is a popular pastime each year in swimming, tennis, soccer and baseball. Private and public golf courses are also in the area, including Lake Spivey Golf Club, Eagles Landing Country Club, Rivers Edge Golf Club and The Links. The Clayton County International Park offers sunbathing, swimming, water slides, a tennis complex, a volleyball stadium, a fitness center and seasonal outdoor concerts.



The Clayton County W.H. Reynolds Memorial Nature Preserve is a 146 acre located in Morrow, GA. It has over 3 miles of hiking trails a visitor can explore as well as admire the history of farm equipment, spring houses, and a barn dated back to 1867.

The tennis complex opened in August 2003. It is a stadium court surrounded by 16 courts, all lighted for night play, a full service pro shop with world class clothing and shoes, head racquets, racquet stringing, balls and any other tennis related accessories. There are showers and locker rooms, a meeting room and an after school program. The tennis complex is ALTA and USTA certified; all leagues are welcome with prior approval to play in the new complex. The complex offers private lessons, children's programs, adult programs and break point training. A junior academy that works with high school players as well as tournament players is also available at the tennis complex.

Other exciting sporting events include NCAA action at Clayton College & State University and the annual LPGA Chick-Fil-A Charity Championship at Eagles Landing Country Club.

CLAYTON COUNTY, GEORGIA
2012 BUDGET DOCUMENT
INTRODUCTION

Services Provided by Clayton County continued

Over 160,000 fans attend the NASCAR Winston Cup racing in May and November at the Atlanta Motor Speedway. The speedway also hosts the Atlanta Auto Fair, a showcase of antique, rare and experimental automobiles. Clayton County's close proximity to the city of Atlanta provides citizens with easy access to sporting events such as the Atlanta Braves Baseball, Atlanta Falcons Football, Atlanta Hawks Basketball and Atlanta Thrashers Hockey.

Cultural opportunities are prevalent in Clayton County. Spivey Hall, located on the campus of Clayton State University, is a 400-seat, acoustically-superior performing arts venue that has presented the best in jazz and classical music to the metro Atlanta area since 1991.



The visual centerpiece of Clayton State University's Spivey Hall is the Albert Schweitzer Memorial Pipe Organ, a 79-rank, 3-manual, 4,413-pipe organ, built and installed by Fratelli Ruffatti of Padua, Italy.

Its celebrated concert series receives regular national and international attention as one of America's finest, and the Hall's acoustics and design are routinely lauded by patrons, pundits and performers. Thanks to frequent appearances on National Public Radio's "Performance Today", the hall has earned a national reputation while also reaching an international audience through exposure in such publications as BBC Music magazine and International Arts Manager. The Hall also routinely receives superb accolades from the noted artists it annually presents. The Public Schools' Performing Arts Center provides yet another cultural experience and is one of the largest fully-equipped performance stages in Metro Atlanta and "turntable" seating for performance flexibility. The most



outstanding feature of this facility is the presence of three separate performing areas with the capabilities of combining them into one large area. Locally based performance companies include the Spivey Children's Choir, Tara Winds Concert Orchestra, Tara Choral Guild, Clayton Alliance for Summer Theater and the respected Festival Ballet Company. Historical Jonesboro, Inc., Arts Clayton and other groups offer a busy calendar of special events. Spivey Hall, the most celebrated recital hall in the southeast, brings acclaimed performers to the campus of Clayton State.

The Performing Arts Center – Stroud Hall seats over 1,200 and provides a first class location for local performances.

CLAYTON COUNTY, GEORGIA
2012 BUDGET DOCUMENT
INTRODUCTION

Clayton County Mission Statement

Clayton County will be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world.

Major Initiatives for Fiscal Year 2012 and the Future

- ❖ To establish an economy that will be driven by progressive and diverse local, regional and international businesses.
- ❖ To create government operations that will be creative, innovative and responsive to the wide variety of citizen needs and our services and programs will be efficient and effective.
- ❖ Continue to establish neighborhoods and living areas to meet the distinct interests of all our citizens and those areas will be interconnected with a system of parks, paths and trails which will enhance mobility and leisure living.
- ❖ Encourage utilizing our location as an archway to the world, to attract international interests looking to locate their headquarters and offices strategically.
- ❖ To establish a multi modal transportation system that will serve the mobility needs of our citizens and businesses.
- ❖ Create opportunities for engaging citizens and stakeholders in the processes of governance, in planning for the future and in decision making affecting Clayton County.
- ❖ Work with our corporate, retail, commercial and manufacturing partners to offer a full spectrum of career opportunities for our citizens while preparing our workforce to meet the needs of business.
- ❖ To preserve our heritage, history and natural resources so that all who come in the future will understand our past and treasure our natural resources.
- ❖ To establish neighborhoods and transportation systems that will be safe and secure and have our public safety be recognized for its service and responsiveness.

CLAYTON COUNTY, GEORGIA
2012 BUDGET DOCUMENT
INTRODUCTION

National and Global Economic Conditions and Outlook

As part of the ongoing budget process the County continually reviews and monitors economic data at the national level. The current economic recession continues to show slight signs of recovery. The recession was precipitated by a drop in house prices and housing starts, which abruptly undermined the solvency of financial institutions holding mortgages and severely disrupted the functioning of financial markets. Those recessionary pressures were largely offset for a time by strong government spending policies that included a significant increase in stimulus funds from the federal government. While the impact of the effectiveness of the stimulus to the overall economy remains in question, the benefit to local governments helped to offset many local spending cuts.

Normally, sharp contractions in economic activity are followed by rapid rebounds; however, it is anticipated that the recovery will be much slower than previous recessions. Although financial conditions have improved, the pace of improvement will be restrained because it will take time for gain confidence to invest in new jobs. As a result, the growth of investment and consumption, will continue to dampen economic activity for the near term. Unemployment remains at very high levels, with only moderate job growth expected to occur in the near term.

Similarly, the excess supply of vacant houses is expected to suppress the typical rebound in housing construction. Spending also will be muted as households continue to adjust to the large declines in income over the past few years. Last, foreign economies will not provide an offsetting boost in demand. Economic growth overseas is non-existent resulting from growing concerns over debt levels of several European countries. Those countries are now seeing a significant weakening economy and are not likely to provide any support to the recovery.

Revenues generated by state and local governments continue significantly decrease due to the downturn in economic activity. Local governments have seen a large drop off in both sales tax revenues as well as lower property assessments. In response to lower-than-expected revenues and requirements for balanced budgets, state and local governments are significantly cutting back spending.



A major source of uncertainty in this outlook is the degree and persistence of turmoil in fuel and oil prices. It is possible that the price increases in gas may stifle any economic growth resulting in a double dip recession. The support that the Federal Reserve and the Department of the Treasury have provided to banks and other financial institutions and have promised to continue to provide

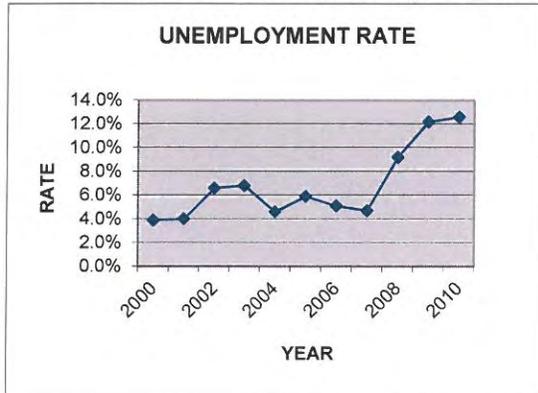
will soon end. While stability has been restored a measure of confidence that will permit a rapid rebound in economic activity does not currently exist. The economic projection for 2012 shows a low level of economic growth with no signs of a rapid recovery.

**CLAYTON COUNTY, GEORGIA
2012 BUDGET DOCUMENT
INTRODUCTION**

Local Economic Conditions and Outlook

As with many counties, Clayton County continues to feel the effects of the economic downturn impacting the entire country. Despite many positive factors, the local economy and nearly all of the major industries have shared in the downturn of the latest economic slump. Due to the proximity to Hartsfield-Jackson Airport, Clayton County's position as the business center of the Metro South region has helped soften the downturn with growth in support industries related to the airport.

The nationwide housing slump began to impact Clayton County during 2008. Sales of new and existing homes began to drop. The local foreclosure rate began to increase as the unemployment rate began to sharply rise and directly impact the County. The graph pictured to the left details the significant increase in the local unemployment rate. As large employers throughout the Greater Atlanta area cut their workforce, the impact was felt in many local economies. During the past three years Clayton County's unemployment rate has increased from 9.2% in 2008 to 12.6% in 2010.



Job growth and job creation are essential components for a successful local economy. Clayton County has aggressively targeted new jobs to provide an ever expanding economic base for the community. Clayton County has seen the employment base expand with the addition of several new employers. The FAA opened a new office employing 400. A FedEx Smart Post opened a new distribution center bringing 200 new jobs to Clayton County. ITT Technical and Comfort Suites added 70 new jobs to the County.

The top employers and top taxpayers for Clayton County serve many industries and are detailed below:

| Clayton County Top Ten Major Employers | | |
|---|-------------------------------|--------|
| Company: | Employees: Percentage: | |
| Clayton Board of Education | 7,500 | 5.20% |
| Delta Airlines, Inc. | 6,200 | 4.30% |
| Clayton County Government | 2,404 | 1.70% |
| Southern Regional Health System | 2,100 | 1.50% |
| Fresh Express | 1,100 | 0.76% |
| Wal-Mart | 800 | 0.55% |
| Gate Gourmet Inc. | 760 | 0.52% |
| Fedex Ground | 750 | 0.51% |
| Clayton State University | 750 | 0.51% |
| Southern Company | 543 | 0.38% |
| Subtotal of 10 largest | 22,907 | 15.93% |

| Clayton County Top Ten Property Taxpayers | | |
|--|-----------------------|--------------------|
| Taxpayer: | Assessed Value | Percentage: |
| Delta Airlines | 691,402,010 | 7.55% |
| Air Tran Airways | 133,586,841 | 1.46% |
| Georgia Power | 109,306,126 | 1.19% |
| City of Atlanta | 85,536,770 | 0.93% |
| Atlantic Southeast | 69,980,822 | 0.76% |
| AMB Partners (Comair) | 49,367,616 | 0.54% |
| Atlanta Gas Light | 36,572,078 | 0.40% |
| Bellsouth | 32,442,908 | 0.35% |
| Clorox Company | 29,094,800 | 0.32% |
| Southlake Mall | 28,949,090 | 0.32% |
| Subtotal of 10 largest | 1,266,239,061 | 13.83% |

**CLAYTON COUNTY, GEORGIA
2012 BUDGET DOCUMENT
INTRODUCTION**

Local Economic Conditions and Outlook continued

Delta continues to be the County's top employer as well as one of the top taxpayers and as a result has a large financial impact on the County. The impact of Delta to the County has been positive with additional flights and support services being relocated to Hartsfield-Jackson Atlanta International Airport.

The primary local economic driver of the community is Hartsfield-Jackson Atlanta International Airport, supplying thousands of jobs, tax revenues and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's second largest cargo facility and country's busiest airport, serving over 89.3 million passengers in 2010. The Airport and supporting businesses, employ over 54,500 individuals making it the largest employer in the state. The economic benefit to the metro area is estimated to exceed \$22.5 billion dollars.



In 2009 the Clayton County Board of Commissioners has established a Tax Allocation District in the area surrounding the Jackson-Hartsfield Airport to support and promote growth in the area adjacent to the airport. The County will utilize this powerful development tool to focus on rebuilding the area around the Hartsfield-Jackson Airport.

Historically, there has been a correlation between the health of the local and national economy and the level of spending by consumers with local businesses in the County. Since many of the primary revenue sources for the County result from sales of goods in the area, these revenue sources at least in part are a reflection of the drop in consumer spending that has impacted the economy nationwide. As with many local counties, the sales tax revenues have continued decreasing revealing that local consumers are holding back on spending. As costs increase for items such as gas and food consumers are cutting back on purchases relating to discretionary spending.

Clayton County continues to foster an environment which is conducive to new and existing employers in order to keep the unemployment rate down. The County has increased the focus on Economic Development to attract employers who are a good match with the area. Skilled and educated employees are readily available for businesses that have decided to set up operations within the County. The County is providing an environment and must continue to have the foresight to budget conservatively to endure times such as these while still providing citizens with necessary services and programs.

The budget for FY 2012 was prepared after careful consideration of many difficult challenges, including finding the proper balance between maintenance of existing taxpayer services versus taxpayer increases, repair and maintenance on roads, bridges, buildings and equipment, and the employee compensation package. The economy's downturn has made existing challenges even more difficult.

CLAYTON COUNTY, GEORGIA
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INTRODUCTION

The most important assets of Clayton County are its citizens; therefore, taxpayers should have access to governmental and judicial services. Several of the County's departments are enhancing their websites with forms that can be completed online and fees that can be paid online. Currently, there are several forms for the Clerk of Superior/Magistrate Courts available online. The forms include case initiation forms, witness subpoenas, disposition forms, case-filing information forms



Modern up to date courthouse facilities provide the Citizens of Clayton County with a state of the art venue for legal proceedings.

and summons forms. They have also included forms for the real estate division, to include applications to become a notary, passport applications and trade name applications. The Clerk of Superior/Magistrate Courts is continuously working to increase the number of services provided online to decrease the amount of time Clayton County Citizens spend traveling to the Harold R. Banke Justice Center. The next hurdle for the Clerk is to enable the citizens to electronically file and pay civil actions (i.e. divorce and domestic petitions) online. It would also be a tremendous accomplishment if evictions and abandonment of motor vehicles could be filed online due to the large numbers brought in by some consumers.

Clayton County also holds as a top priority the protection of its citizens. The Sheriff's duties include, but are not limited to operating the County jail, issuing warrants, providing courthouse security and operating the work release program. The County jail is a 1,536-bed facility. The Police Department's duties include criminal investigations, traffic patrol, SWAT team operation and a helicopter unit.

CLAYTON COUNTY, GEORGIA 2012 BUDGET DOCUMENT INTRODUCTION

Repair and maintenance on roads and bridges is a necessity that most citizens don't consider until an unfortunate accident occurs. Clayton County attempts to avoid those types of incidents by taking preventative measures to keep roads and bridges operational. Currently some of the bridges in the County are not able to sustain the weight of school buses. Although the cost to repair a bridge is substantial, it is definitely a major priority in this year's budget to repair weak bridges because it endangers the lives of Clayton County Citizens. As new residents continue to move into the County, they bring with them an immediate impact on traffic flows. With each additional vehicle on the road, the potential for problems to develop increases as traffic counts begin to exceed existing road design capacities and intersections become overcrowded. For that reason, one of the priorities for the Transportation and Development Department is to monitor intersections and add traffic lights where necessary and to also repair and maintain the integrity of the County's roads. The County has designated approximately \$125.5 million in the new SPLOST for road maintenance, safety and improvement projects to be spent over the next five years.



Employees are also an important component to Clayton County. They are responsible for providing essential services to the citizens in a timely, efficient and productive manner. The 2012 budget does not include any merit or cost of living pay increases for County employees. Personnel benefits are also considered to be a part of the compensation package. Fringe benefit projections are based on the approved positions within each department. The budget for the County and Employees portion of group insurance, are based on the new June 30, 2011 rates.

Employees are recognized by the Board of Commissioners for their years of service to the citizens of Clayton County.

The Risk Management and Insurance budget is based on continuing the present HMO Plan insured by Kaiser Permanente, and the present self-funded PPO Plan administered by Humana. Also the County Self-Funded Dental Plan administered by Humana is included in this budget.

Due to the continuous population growth in Clayton County, there is a need for additional services in new areas due to a shift and an increase in population. Quality of life remains stable when citizens have a stake in their community. One of the goals of Clayton County is to provide services and venues that will keep citizens and their children active and involved. Currently Clayton County has 670 acres of park land; which breaks down into 35 parks, 70 athletic fields, 29 tennis courts, 3 community centers, 13 playgrounds, 17 picnic areas, 1 nature preserve, 3 senior centers, 1 swimming pool, 1 natatorium and 2 fishing ponds.

CLAYTON COUNTY, GEORGIA
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Senior adult recreation is essential for many of Clayton County's active older citizens. Senior adult centers offer a variety of leisure services for seniors age 55 and older. The J Charley Griswell Senior Center located on the East side of the County opened during the first quarter of FY 2007. It is a 30,000 square foot facility which includes a cafeteria, dining room, training kitchen, fitness room (weight machines), physical recreation room (aerobics, tai chi, and yoga), billiards room, ceramics classroom, arts and crafts classroom, an indoor swimming pool and full service locker rooms.



The new Frank Bailey Senior Fitness Center located in Riverdale will provide a center for the ever increasing senior population in Clayton County to maintain a healthy life style.

The center will also host classes in computer technology, writing and various other artistic disciplines. Senior citizens will meet for many other activities and trips. They will have water aerobics and other programs available for sign-up. Senior centers are necessary to protect the quality of life for Clayton County's active older people. The need for another center arose because of the increasing number of senior citizens and a desire to reduce the distance seniors need to travel to reach a center.

Clayton County is so committed to providing the best services for seniors that during 2009 the Board of Commissioners created a new functional area dedicated to Senior Services. The Senior Services Division will provide specific focus on the ever growing senior population of Clayton County.

CLAYTON COUNTY, GEORGIA
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The youth of Clayton County are an important part of the fiber of the local community. The Clayton County Board of Commissioners has long been committed to providing safe and modern recreation facilities for the youth of Clayton County to enjoy. The Steve Lunquist Natatorium and Jim Huie Recreation Center opened in spring 2006, and provides state of the art facilities for both competitive and novice swimmers. Citizens of all ages can come and for a small fee, lap swim, sign up for swim classes, enjoy water aerobics and/or participate in various swim competitions. It has stadium seating to enable audiences to enjoy the competitions. There are full service locker rooms equipped with showers and bathrooms.



The Steve Lunquist Aquatic Center opened to citizens in spring 2006. The multi-purpose Center serves as a focal point for youth involvement as well as provide all citizens with a place to enjoy a variety of sports activities.

During budget year 2007 the county added a new recreation center to the Ellenwood area. The Carl Rhoedenizer Recreation Center was opened in July 2007 and provides another state of the art recreation center to serve citizens of Clayton County. The center offers a wide array of activities geared toward the needs of citizens of all ages. Programs include water aerobics, swimming, basketball, and many types of exercise classes.

**CLAYTON COUNTY, GEORGIA
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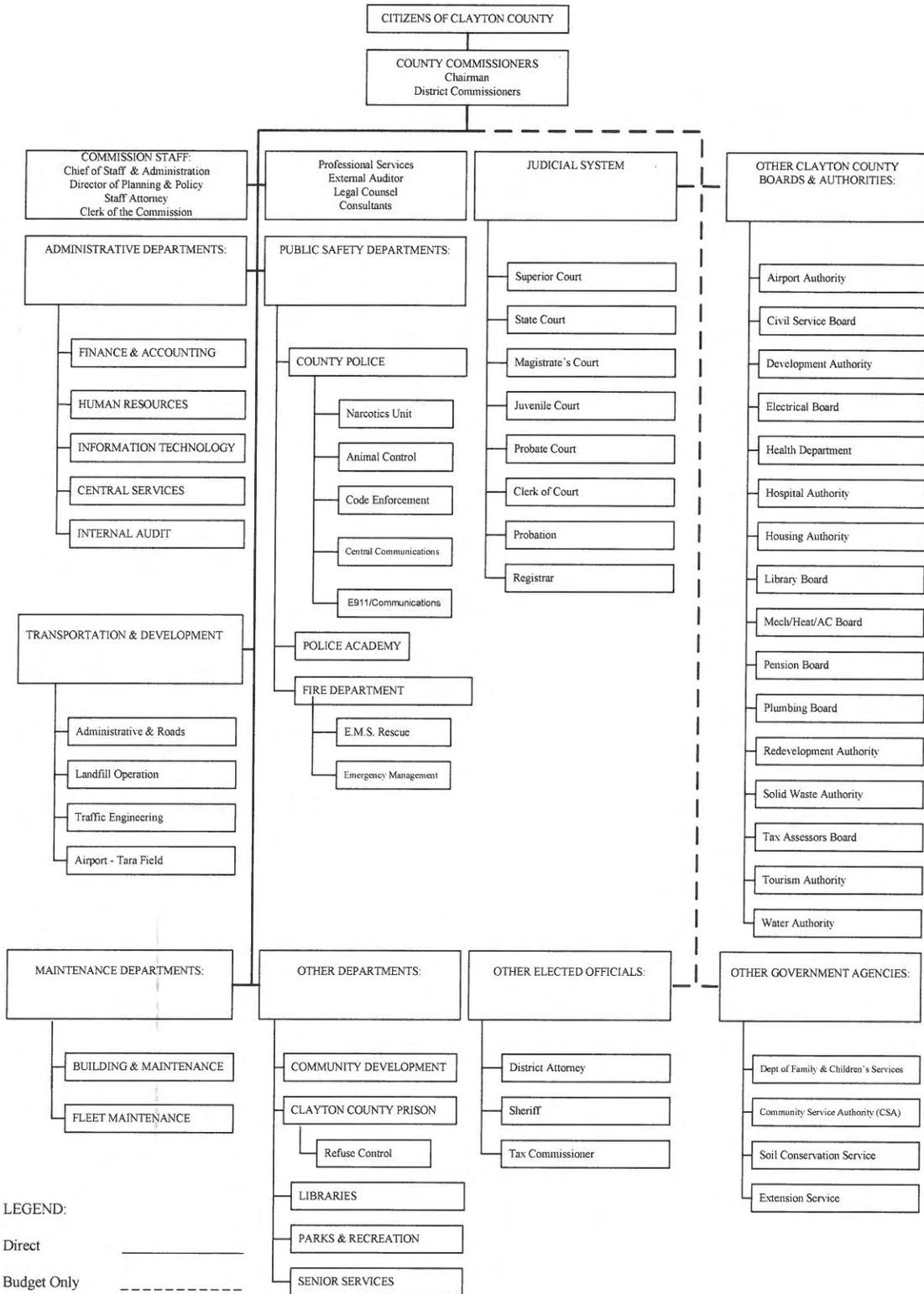
The new Virginia Gray Recreation Center opened in March, 2007 and provides a variety of activities throughout the year to citizens of the Riverdale district.

Modern and up to date libraries are vital to the education of our citizens. They offer a place for learning, encourage children to read, and provide support during difficult economic times. Clayton County Libraries offer more than just a resource for books and reading. These modern facilities act as a resource to citizens and aid in job searches, provides a variety of programs to the citizens of Clayton County.



County Libraries provide wireless internet service as well as offering free computer access for the residents of Clayton County.

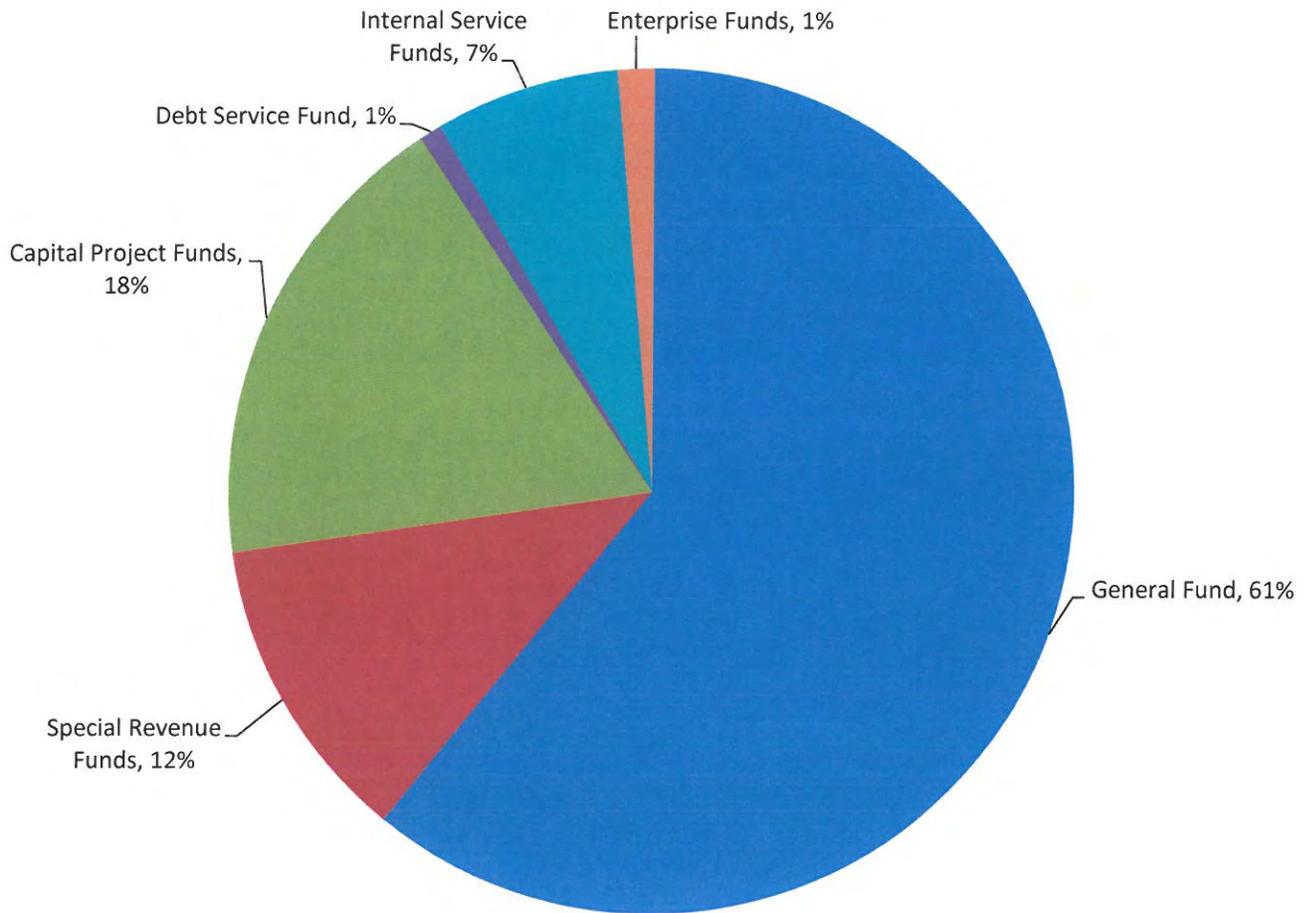
2012 BUDGET DOCUMENT INTRODUCTION



BUDGET SUMMARIES

**CLAYTON COUNTY, GEORGIA
SUMMARY OF FUND EXPENDITURES
FISCAL YEAR 2012**

| | |
|-----------------------|-----------------------|
| General Fund | \$ 167,420,427 |
| Special Revenue Funds | 32,805,520 |
| Capital Project Funds | 48,083,675 |
| Debt Service Fund | 2,307,242 |
| Internal Service Fund | 18,787,770 |
| Enterprise Fund | <u>3,806,815</u> |
| Total | \$ 273,211,449 |



CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2012
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

| <u>BUDGETED FUNDS</u> | REVENUES AND OTHER SOURCES | | | EXPENDITURES AND OTHER USES | | |
|---------------------------------------|----------------------------|--------------|----------------|-----------------------------|--------------|----------------|
| | REVENUES | OPERATING | TOTAL | ADOPTED | OPERATING | TOTAL |
| | | TRANSFER | FUNDING | | TRANSFER | EXPENDITURES |
| | | IN | SOURCES | EXPENDITURES | OUT | AND OTHER USES |
| Governmental Funds | | | | | | |
| General Fund | \$ 166,555,927 | \$ 864,500 | \$ 167,420,427 | \$ 165,894,261 | \$ 1,526,166 | \$ 167,420,427 |
| Debt Service Fund | 750,000 | 1,557,242 | 2,307,242 | 2,307,242 | - | 2,307,242 |
| Special Revenue Funds | | | | | | |
| Fire District Fund | 20,462,438 | - | 20,462,438 | 20,462,438 | - | 20,462,438 |
| Hotel/Motel Tax Fund | 652,780 | - | 652,780 | 652,780 | - | 652,780 |
| Tourism Authority Fund | 713,250 | - | 713,250 | 667,000 | 46,250 | 713,250 |
| Emergency Telephone System | 4,356,863 | - | 4,356,863 | 4,356,863 | - | 4,356,863 |
| Federal Narcotics Fund | 395,000 | - | 395,000 | 395,000 | - | 395,000 |
| State Narcotics Fund | 200,000 | - | 200,000 | 200,000 | - | 200,000 |
| Jail Construction and Staffing | 826,500 | - | 826,500 | - | 826,500 | 826,500 |
| Juvenile Support Services | 18,000 | - | 18,000 | 18,000 | - | 18,000 |
| Drug Abuse Treatment & Education | 76,000 | - | 76,000 | 76,000 | - | 76,000 |
| Alternative Dispute Resolution | 224,949 | - | 224,949 | 224,949 | - | 224,949 |
| Victim Assistance Fund | 516,036 | - | 516,036 | 480,504 | 35,532 | 516,036 |
| Domestic Seminars Fund | 22,500 | - | 22,500 | 22,500 | - | 22,500 |
| State Court Technology Fee Fund | 178,000 | - | 178,000 | 178,000 | - | 178,000 |
| Collaborative Authority Fund | - | 12,500 | 12,500 | 12,500 | - | 12,500 |
| Aging Grant Fund | - | 365,050 | 365,050 | 365,050 | - | 365,050 |
| HUD Grants Fund | - | - | - | - | - | - |
| Other County Grants Fund | - | 455,156 | 455,156 | 455,156 | - | 455,156 |
| Law Library Fund | 101,964 | - | 101,964 | 101,964 | - | 101,964 |
| Street Lights Fund | 1,616,534 | - | 1,616,534 | 1,578,534 | 38,000 | 1,616,534 |
| Ellenwood Town Center TAD | 782,000 | - | 782,000 | - | 782,000 | 782,000 |
| Northwest Clayton TAD | 375,000 | - | 375,000 | 375,000 | - | 375,000 |
| Central Clayton Corridor TAD | 420,000 | - | 420,000 | 420,000 | - | 420,000 |
| Forest Park TAD | 35,000 | - | 35,000 | 35,000 | - | 35,000 |
| Total Special Revenue Funds | 31,972,814 | 832,706 | 32,805,520 | 31,077,238 | 1,728,282 | 32,805,520 |
| Capital Project Funds | | | | | | |
| Roads & Recreation Projects | - | - | - | - | - | - |
| 2009 Splost Capital Projects | 47,301,675 | - | 47,301,675 | 47,301,675 | - | 47,301,675 |
| TAD Capital Projects | - | 782,000 | 782,000 | - | 782,000 | 782,000 |
| Total Capital Project Funds | 47,301,675 | 782,000 | 48,083,675 | 47,301,675 | 782,000 | 48,083,675 |
| Total Governmental Funds | 246,580,416 | 4,036,448 | 250,616,864 | 246,580,416 | 4,036,448 | 250,616,864 |
| Internal Service Funds | | | | | | |
| Workers Compensation Fund | 1,253,500 | - | 1,253,500 | 1,253,500 | - | 1,253,500 |
| Medical Self Insurance Fund | 17,534,270 | - | 17,534,270 | 17,534,270 | - | 17,534,270 |
| Total Internal Service Funds | 18,787,770 | - | 18,787,770 | 18,787,770 | - | 18,787,770 |
| Discretely Presented Component Units | | | | | | |
| Clayton County Landfill | 2,712,951 | - | 2,712,951 | 2,712,951 | - | 2,712,951 |
| Clayton County Airport | 1,093,864 | - | 1,093,864 | 1,093,864 | - | 1,093,864 |
| Mass Transit Fund | - | - | - | - | - | - |
| Total Discretely Presented Components | 3,806,815 | - | 3,806,815 | 3,806,815 | - | 3,806,815 |
| Total of All Budgeted Funds | \$ 269,175,001 | \$ 4,036,448 | \$ 273,211,449 | \$ 269,175,001 | \$ 4,036,448 | \$ 273,211,449 |

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2012
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

| | GENERAL FUND | | | SPECIAL REVENUE FUNDS | | |
|---|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
| | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGET | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGET |
| REVENUES | | | | | | |
| Property Taxes | \$ 86,440,777 | \$ 81,469,766 | \$ 88,538,189 | \$ 21,152,282 | \$ 17,587,123 | \$ 21,258,032 |
| Other Taxes and Assessments | 50,335,002 | 49,354,007 | 46,191,000 | 2,612,157 | 2,511,343 | 3,191,364 |
| Licenses and Permits | 4,478,301 | 4,551,100 | 4,575,150 | - | - | - |
| Intergovernmental | 5,425,790 | 3,686,428 | 3,648,000 | 15,407,482 | 36,043,294 | - |
| Charges for Services | 20,803,069 | 20,306,640 | 17,154,338 | 5,745,961 | 5,379,795 | 4,947,647 |
| Fines and Forfeitures | 5,108,489 | 4,880,000 | 4,136,000 | 2,871,375 | 2,094,993 | 1,998,036 |
| Interest and Dividend Income | 693,141 | 958,000 | 515,000 | 11,471 | 22,661 | 5,000 |
| Other Revenues | 1,113,908 | 854,186 | 1,798,250 | 797,270 | 3,736,284 | 572,735 |
| Total Revenues | 174,398,477 | 166,060,127 | 166,555,927 | 48,597,998 | 67,375,493 | 31,972,814 |
| OTHER FINANCING SOURCES | | | | | | |
| Appropriation from Fund Balance | - | 1,287,306 | - | - | 8,128,308 | - |
| Approp. from Capital Impr. Reserve | - | - | - | - | - | - |
| Gifts and Donations | 61,323 | 4,500 | - | 50,823 | 27,934 | - |
| Operating Transfers In | 2,510,045 | 809,600 | 864,500 | 1,292,612 | 1,819,364 | 832,706 |
| Oper. Transfer In From Primary Gov | - | - | - | - | - | - |
| Proceeds from Prop./Casualty Claims | 227,765 | - | - | - | - | - |
| Proceeds from Refunding Bond Debt | - | - | - | - | - | - |
| Proceeds from Litigation Settlement | - | - | - | - | - | - |
| Proceeds from Revenue Bonds | - | - | - | - | - | - |
| Sale of General Fixed Assets | - | - | - | - | - | - |
| Sale of Obsolete/Surplus Material | (159) | - | - | - | - | - |
| Proceeds from Capital Leases | 4,889,744 | - | - | 1,950,000 | - | - |
| Total Other Financing Sources | 7,688,718 | 2,101,406 | 864,500 | 3,293,435 | 9,975,606 | 832,706 |
| Total Rev. & Other Financing Sources | 182,087,195 | 168,161,533 | 167,420,427 | 51,891,433 | 77,351,099 | 32,805,520 |
| EXPENDITURES | | | | | | |
| General Government | 17,199,994 | 17,939,228 | 17,544,995 | - | - | - |
| Tax Assessment and Collection | 3,677,606 | 3,554,426 | 3,424,193 | 775,197 | 958,250 | 1,612,000 |
| Courts and Law Enforcement | 63,627,990 | 59,725,469 | 60,116,647 | 4,136,841 | 3,795,991 | 2,164,747 |
| Public Safety | 37,016,906 | 36,395,923 | 37,991,500 | 26,326,479 | 30,506,415 | 23,666,974 |
| Transportation and Development | 6,998,934 | 7,187,766 | 7,195,937 | 3,261,402 | 10,626,985 | 1,616,534 |
| Libraries | 3,464,615 | 3,433,610 | 3,441,495 | 4,347 | 29,905 | - |
| Parks and Recreation | 7,757,440 | 8,503,153 | 8,690,904 | 1,091,119 | 1,330,848 | - |
| Health and Welfare | 1,187,933 | 1,218,256 | 1,212,628 | 9,878,240 | 21,824,911 | 405,050 |
| Other General Government | 31,356,171 | 27,668,803 | 26,275,962 | 1,250,918 | 1,678,166 | 1,611,933 |
| Total Expenditures | 172,287,589 | 165,626,634 | 165,894,261 | 46,724,543 | 70,751,471 | 31,077,238 |
| OTHER FINANCING USES | | | | | | |
| Payment to Refund Capital Lease | - | - | - | - | - | - |
| Casualty and Other Losses | 1,578 | - | - | (14) | - | - |
| Appropriations To Fund Balance | - | - | - | - | 249,955 | - |
| Litigation Claims & Settlements | 193,540 | 22,504 | - | - | - | - |
| Operating Transfers Out | 8,595,470 | 2,512,395 | 1,526,166 | 4,594,437 | 6,349,673 | 1,728,282 |
| Total Exp. and Other Financing Uses | 181,078,177 | 168,161,533 | 167,420,427 | 51,318,966 | 77,351,099 | 32,805,520 |
| Net Increase (Decrease) in Fund Balance | 1,009,018 | - | - | 572,467 | - | - |
| FUND BALANCE JULY 1 | | | | | | |
| | 27,845,065 | 28,854,083 | 28,854,083 | 17,960,777 | 18,533,244 | 18,533,244 |
| FUND BALANCE JUNE 30 | | | | | | |
| | <u>\$ 28,854,083</u> | <u>\$ 28,854,083</u> | <u>\$ 28,854,083</u> | <u>\$ 18,533,244</u> | <u>\$ 18,533,244</u> | <u>\$ 18,533,244</u> |

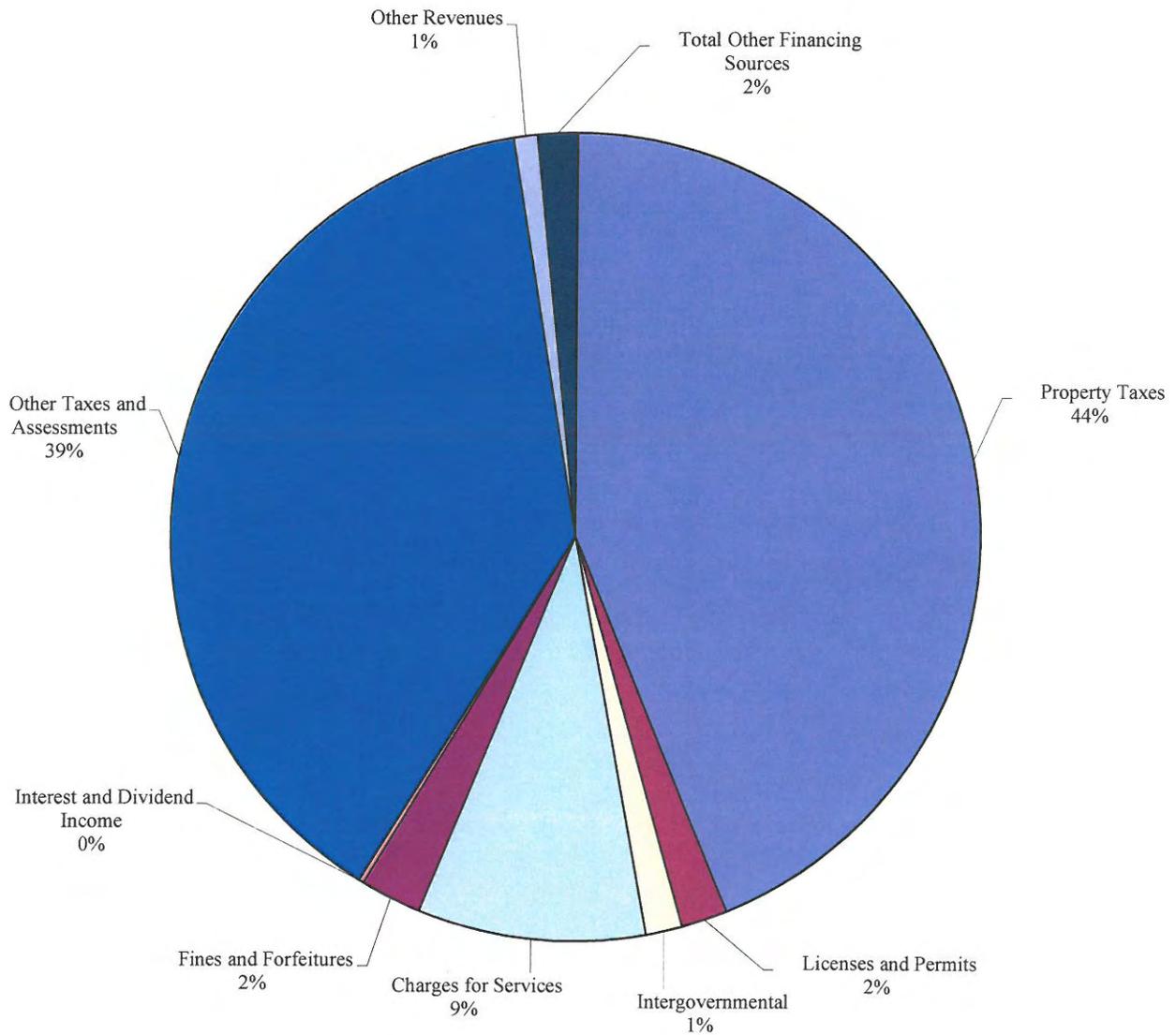
CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2012
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

| | DEBT SERVICE FUND | | | CAPITAL PROJECTS FUND | | |
|---|---------------------|----------------------|---------------------|-----------------------|----------------------|-----------------------|
| | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGET | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGET |
| REVENUES | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Taxes and Assessments | - | - | - | 46,052,107 | 37,200,000 | 47,301,675 |
| Licenses and Permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 121,678 | - | - |
| Charges for Services | 750,000 | 750,000 | 750,000 | - | - | - |
| Fines and Forfeitures | - | - | - | - | - | - |
| Interest and Dividend Income | 63 | - | - | 668,993 | - | - |
| Other Revenues | - | - | - | 1,010,711 | - | - |
| Total Revenues | 750,063 | 750,000 | 750,000 | 47,853,489 | 37,200,000 | 47,301,675 |
| OTHER FINANCING SOURCES | | | | | | |
| Appropriation from Fund Balance | - | - | - | - | 55,240,292 | - |
| Approp. from Capital Impr. Reserve | - | - | - | - | - | - |
| Gifts and Donations | - | - | - | - | - | - |
| Operating Transfers In | 1,485,761 | 1,731,562 | 1,557,242 | 2,007,267 | 5,457,292 | 782,000 |
| Oper. Transfer In From Primary Gov | - | - | - | - | - | - |
| Proceeds from Prop./Casualty Claims | - | - | - | - | - | - |
| Proceeds from Refunding Bond Debt | - | - | - | - | - | - |
| Proceeds from Litigation Settlement | - | - | - | - | - | - |
| Proceeds from Revenue Bonds | - | - | - | - | - | - |
| Sale of General Fixed Assets | - | - | - | - | - | - |
| Sale of Obsolete/Surplus Material | - | - | - | - | - | - |
| Proceeds from Capital Leases | - | - | - | - | - | - |
| Total Other Financing Sources | 1,485,761 | 1,731,562 | 1,557,242 | 2,007,267 | 60,697,584 | 782,000 |
| Total Rev. and Other Financing Sources | 2,235,824 | 2,481,562 | 2,307,242 | 49,860,756 | 97,897,584 | 48,083,675 |
| EXPENDITURES | | | | | | |
| General Government | 2,230,444 | 2,481,562 | 2,307,242 | - | 3,860,019 | - |
| Tax Assessment and Collection | - | - | - | 1,152,386 | - | - |
| Courts and Law Enforcement | - | - | - | 234,688 | 11,467,132 | - |
| Public Safety | - | - | - | - | 5,736,838 | - |
| Transportation and Development | - | - | - | 6,313,678 | 39,624,870 | - |
| Libraries | - | - | - | - | 5,240,014 | - |
| Parks and Recreation | - | - | - | 627,068 | 18,296,410 | - |
| Health and Welfare | - | - | - | 16,653 | - | - |
| Other General Government | - | - | - | 11,663,529 | 12,716,551 | 47,301,675 |
| Total Expenditures | 2,230,444 | 2,481,562 | 2,307,242 | 20,008,002 | 96,941,834 | 47,301,675 |
| OTHER FINANCING USES | | | | | | |
| Payment to Refund Capital Lease | - | - | - | - | - | - |
| Casualty and Other Losses | - | - | - | - | - | - |
| Appropriations to Fund Balance | - | - | - | - | - | - |
| Litigation Claims and Settlements | - | - | - | - | - | - |
| Operating Transfers Out | - | - | - | 705,750 | 955,750 | 782,000 |
| Total Exp. and Other Financing Uses | 2,230,444 | 2,481,562 | 2,307,242 | 20,713,752 | 97,897,584 | 48,083,675 |
| Net Increase (Decrease) in Fund Balance | 5,380 | - | - | 29,147,004 | - | - |
| FUND BALANCE JULY 1 | 5,946,403 | 5,951,783 | 5,951,783 | 154,540,419 | 183,687,423 | 183,687,423 |
| FUND BALANCE JUNE 30 | \$ 5,951,783 | \$ 5,951,783 | \$ 5,951,783 | \$183,687,423 | \$183,687,423 | \$ 183,687,423 |

CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES FOR GOVERNMENTAL FUNDS
COMPARISON OF THE THREE MOST RECENT FISCAL YEARS

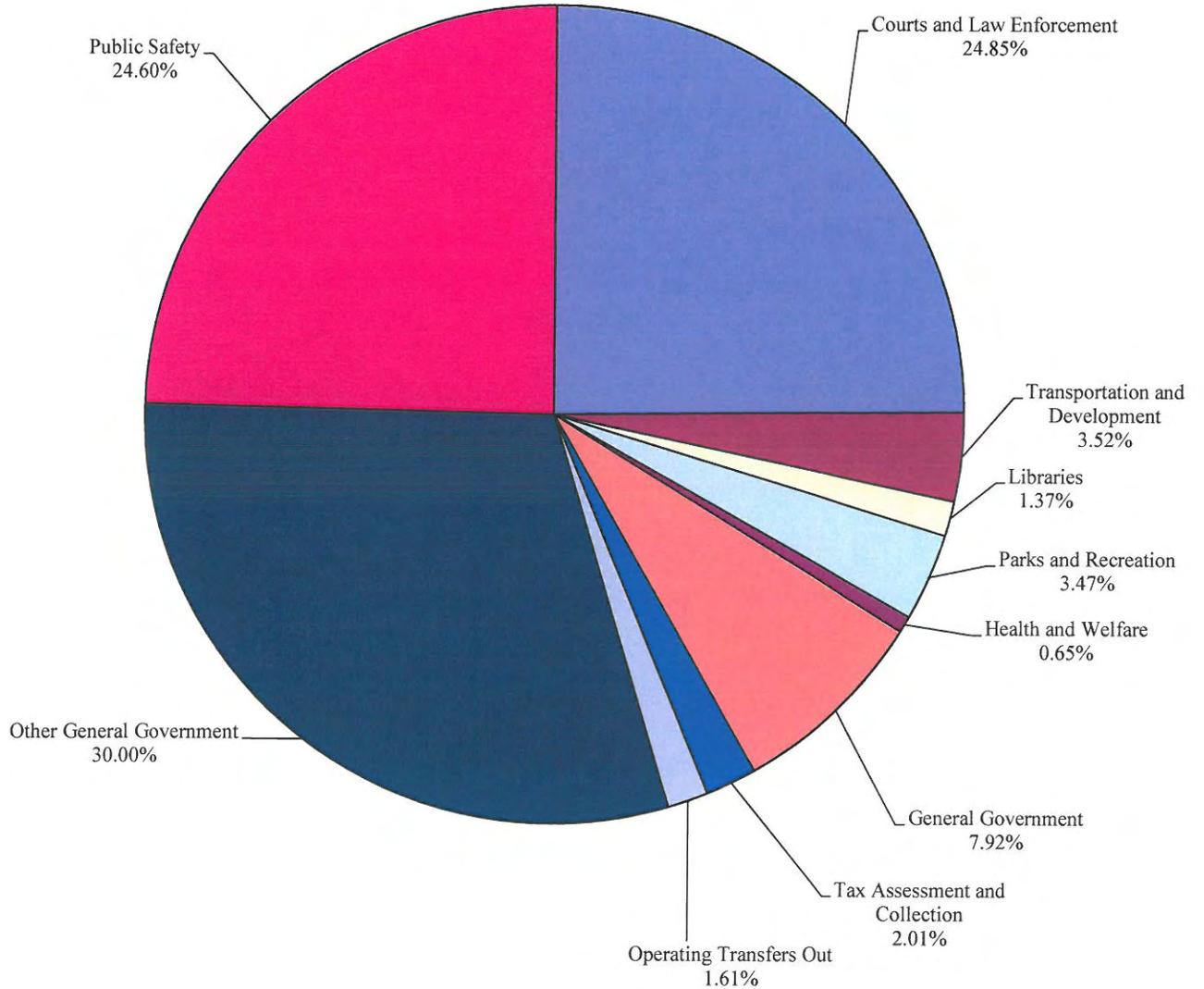
| | TOTAL GOVERNMENTAL FUNDS | | |
|--|---------------------------------|----------------------|----------------------|
| | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGET |
| REVENUES | | | |
| Property Taxes | \$107,593,059 | \$99,056,889 | \$109,796,221 |
| Other Taxes and Assessments | 98,999,266 | 89,065,350 | \$96,684,039 |
| Licenses and Permits | 4,478,301 | 4,551,100 | \$4,575,150 |
| Intergovernmental | 20,954,950 | 39,729,722 | \$3,648,000 |
| Charges for Services | 27,299,030 | 26,436,435 | \$22,851,985 |
| Fines and Forfeitures | 7,979,864 | 6,974,993 | \$6,134,036 |
| Interest and Dividend Income | 1,373,668 | 980,661 | \$520,000 |
| Other Revenues | 2,921,889 | 4,590,470 | \$2,370,985 |
| Total Revenues | 271,600,027 | 271,385,620 | 246,580,416 |
| OTHER FINANCING SOURCES | | | |
| Appropriation from Fund Balance | - | 64,655,906 | - |
| Appropriation from Capital Impr. Reserve | - | - | - |
| Gifts and Donations | 112,146 | 32,434 | - |
| Operating Transfers In | 7,295,685 | 9,817,818 | 4,036,448 |
| Operating Transfer In From Primary Gov | - | - | - |
| Proceeds from Property/Casualty Claims | 227,765 | - | - |
| Proceeds from refunding bond debt | - | - | - |
| Proceeds from Litigation Settlement | - | - | - |
| Proceeds from Revenue Bonds | - | - | - |
| Sale of General Fixed Assets | - | - | - |
| Sale of Obsolete/Surplus Material | (159) | - | - |
| Proceeds from Capital Leases | 6,839,744 | - | - |
| Total Other Financing Sources | 14,475,181 | 74,506,158 | 4,036,448 |
| Total Revenues and Other Financing Sources | 286,075,208 | 345,891,778 | 250,616,864 |
| EXPENDITURES | | | |
| General Government | \$19,430,438 | \$24,280,809 | \$19,852,237 |
| Tax Assessment and Collection | 5,605,189 | \$4,512,676 | \$5,036,193 |
| Courts and Law Enforcement | 67,999,519 | \$74,988,592 | \$62,281,394 |
| Public Safety | 63,343,385 | \$72,639,176 | \$61,658,474 |
| Transportation and Development | 16,574,014 | \$57,439,621 | \$8,812,471 |
| Libraries | 3,468,962 | \$8,703,529 | \$3,441,495 |
| Parks and Recreation | 9,475,627 | \$28,130,411 | \$8,690,904 |
| Health and Welfare | 11,082,826 | \$23,043,167 | \$1,617,678 |
| Other General Government | 44,270,618 | \$42,063,520 | \$75,189,570 |
| Total Expenditures | 241,250,578 | 335,801,501 | 246,580,416 |
| OTHER FINANCING USES | | | |
| Payment to Refund Capital Lease | - | - | - |
| Casualty and Other Losses | 1,564 | - | - |
| Appropriations to Fund Balance | - | 249,955 | - |
| Litigation Claims & Settlements | 193,540 | 22,504 | - |
| Operating Transfers Out | 13,895,657 | 9,817,818 | 4,036,448 |
| Total Expenditures and Other Financing Uses | 255,341,339 | 345,891,778 | 250,616,864 |
| Net Increase (Decrease) in Fund Balance | 30,733,869 | - | - |
| FUND BALANCE JULY 1 | 206,292,664 | 237,026,533 | 237,026,533 |
| FUND BALANCE JUNE 30 | \$237,026,533 | \$237,026,533 | \$237,026,533 |

**CLAYTON COUNTY, GEORGIA
FY 2012 ESTIMATED FINANCIAL SOURCES
GOVERNMENTAL FUNDS**



| | | |
|-------------------------------|-------------------------|---------------------------------|
| ■ Property Taxes | ■ Licenses and Permits | □ Intergovernmental |
| □ Charges for Services | ■ Fines and Forfeitures | ■ Interest and Dividend Income |
| ■ Other Taxes and Assessments | □ Other Revenues | ■ Total Other Financing Sources |

**CLAYTON COUNTY, GEORGIA
FY 2012 ESTIMATED EXPENDITURES
GOVERNMENTAL FUNDS**



| | | |
|---------------------------------|----------------------------------|----------------------------|
| ■ Courts and Law Enforcement | ■ Transportation and Development | □ Libraries |
| □ Parks and Recreation | ■ Health and Welfare | ■ General Government |
| ■ Tax Assessment and Collection | □ Operating Transfers Out | ■ Other General Government |
| ■ Public Safety | | |

CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND
CHANGES IN RETAINED EARNINGS FOR ENTERPRISE FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

| | LANDFILL ENTERPRISE FUND | | | CLAYTON AIRPORT ENTERPRISE FUND | | |
|---|--------------------------|----------------------|-------------------|---------------------------------|----------------------|----------------------|
| | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGET | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGET |
| REVENUES | | | | | | |
| Property Taxes | | | | | | |
| Other Taxes and Assessments | | | | | | |
| Licenses and Permits | | | | | | |
| Intergovernmental | 200,000 | | | | | |
| Charges for Services | 1,963,370 | 2,374,723 | 2,588,951 | 798,196 | 1,025,196 | 1,079,364 |
| Fines and Forfeitures | | | | | | |
| Interest and Dividend Income | 5,541 | 8,000 | 4,000 | | | |
| Other Revenues | 129,713 | 80,000 | 120,000 | 13,422 | 17,000 | 14,500 |
| Total Revenues | 2,298,624 | 2,462,723 | 2,712,951 | 811,618 | 1,042,196 | 1,093,864 |
| OTHER FINANCING SOURCES | | | | | | |
| Appropriation from Fund Bal | | | | | | |
| Operating Transfers In | | | | | | |
| Sale of General Fixed Assets | | | | | | |
| Total Revenues and Other Financing Sources | 2,298,624 | 2,462,723 | 2,712,951 | 811,618 | 1,042,196 | 1,093,864 |
| EXPENDITURES | | | | | | |
| Personnel Services | 918,408 | 864,673 | 841,581 | 253,286 | 255,786 | 237,737 |
| Operating Expenses | 1,132,469 | 1,011,439 | 1,313,112 | 746,572 | 786,410 | 856,127 |
| Capital Outlay | | | | | | |
| Debt Service | 652,192 | 586,611 | 558,258 | | | |
| Total Expenditures | 2,703,069 | 2,462,723 | 2,712,951 | 999,858 | 1,042,196 | 1,093,864 |
| OTHER FINANCING USES | | | | | | |
| Operating Transfers Out | | | | | | |
| Total Expenditures and Other Financing Uses | 2,703,069 | 2,462,723 | 2,712,951 | 999,858 | 1,042,196 | 1,093,864 |
| Net Increase (Decrease) in Retained Earnings | (404,445) | - | - | (188,240) | - | - |
| RETAINED EARNINGS JULY 1 | 439,849 | 35,404 | 35,404 | 17,150,328 | 16,962,088 | 16,962,088 |
| RETAINED EARNINGS JUNE 30 | <u>\$ 35,404</u> | <u>\$ 35,404</u> | <u>\$ 35,404</u> | <u>\$ 16,962,088</u> | <u>\$ 16,962,088</u> | <u>\$ 16,962,088</u> |

CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND
CHANGES IN RETAINED EARNINGS FOR ENTERPRISE FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

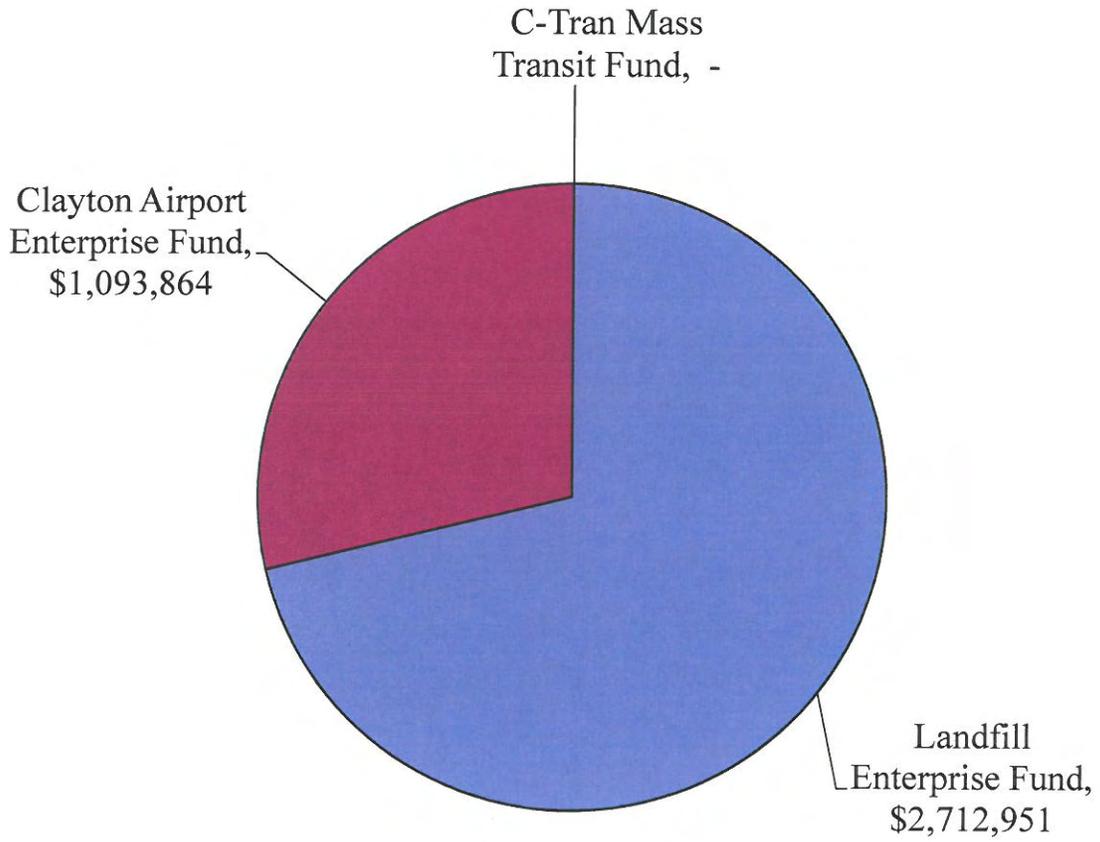
| C-TRAN MASS TRANSIT ENTERPRISE FUND | | | |
|---|---------------------|----------------------|---------------------|
| | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGET |
| REVENUES | | | |
| Property Taxes | \$ - | \$ - | \$ - |
| Other Taxes and Assessments | - | - | - |
| Licenses and Permits | - | - | - |
| Intergovernmental | 1,356,848 | - | - |
| Charges for Services | 1,616,374 | - | - |
| Fines and Forfeitures | - | - | - |
| Interest and Dividend Income | - | - | - |
| Other Revenues | - | - | - |
| Total Revenues | 2,973,222 | | |
| OTHER FINANCING SOURCES | | | |
| Appropriation from Fund Bal | - | - | - |
| Operating Transfers In | 6,600,000 | - | - |
| Sale of General Fixed Assets | - | - | - |
| Total Revenues and Other Financing Sources | 9,573,222 | - | - |
| EXPENDITURES | | | |
| Personnel Services | 3,445 | - | - |
| Operating Expenses | 7,199,975 | - | - |
| Capital Outlay | - | - | - |
| Debt Service | - | - | - |
| Total Expenditures | 7,203,420 | | |
| OTHER FINANCING USES | | | |
| Operating Transfers Out | - | - | - |
| Total Expenditures and Other Financing Uses | 7,203,420 | - | - |
| Net Increase (Decrease) in Retained Earnings | 2,369,802 | - | - |
| RETAINED EARNINGS JULY 1 | - | 2,369,802 | 2,369,802 |
| RETAINED EARNINGS JUNE 30 | \$ 2,369,802 | \$ 2,369,802 | \$ 2,369,802 |

C-Tran ceased operations 3/31/2010

CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND
CHANGES IN RETAINED EARNINGS FOR ENTERPRISE FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

| | TOTAL ENTERPRISE FUNDS | | |
|---|-------------------------------|------------------------------|---------------------------|
| | <u>FY 2010 ACTUAL</u> | <u>FY 2011 ESTIMATED</u> | <u>FY 2012 BUDGET</u> |
| REVENUES | | | |
| Property Taxes | \$ - | \$ - | \$ - |
| Other Taxes and Assessments | - | - | - |
| Licenses and Permits | - | - | - |
| Intergovernmental | 1,556,848 | - | - |
| Charges for Services | 4,377,940 | 3,399,919 | 3,668,315 |
| Fines and Forfeitures | - | - | - |
| Interest and Dividend Income | 5,541 | 8,000 | 4,000 |
| Other Revenues | 143,135 | 97,000 | 134,500 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | 6,083,464 | 3,504,919 | 3,806,815 |
| OTHER FINANCING SOURCES | | | |
| Appropriation from Fund Balance | - | - | - |
| Operating Transfers In | 6,600,000 | - | - |
| Sale of General Fixed Assets | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues and Other Financing Sources | 12,683,464 | 3,504,919 | 3,806,815 |
| EXPENDITURES | | | |
| Personnel Services | 1,175,139 | 1,120,459 | 1,079,318 |
| Operating Expenses | 9,079,016 | 1,797,849 | 2,169,239 |
| Capital Outlay | - | - | - |
| Debt Service | 652,192 | 586,611 | 558,258 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 10,906,347 | 3,504,919 | 3,806,815 |
| OTHER FINANCING USES | | | |
| Operating Transfers Out | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures and Other Financing Uses | 10,906,347 | 3,504,919 | 3,806,815 |
| Net Increase (Decrease) in Retained Earnings | 1,777,117 | - | - |
| | <hr/> | <hr/> | <hr/> |
| RETAINED EARNINGS JULY 1 | 22,618,183 | 24,395,300 | 24,395,300 |
| | <hr/> | <hr/> | <hr/> |
| RETAINED EARNINGS JUNE 30 | <u>\$ 24,395,300</u> | <u>\$ 24,395,300</u> | <u>\$ 24,395,300</u> |

**CLAYTON COUNTY, GEORGIA
FY 2012 ESTIMATED EXPENDITURES
ENTERPRISE FUNDS**



CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING
SOURCES AND USES FOR ALL BUDGET FUNDS
FISCAL YEAR ENDED JUNE 30, 2012

| | GENERAL FUND | SPECIAL REVENUE FUNDS | DEBT SERVICE FUND | CAPITAL PROJECTS FUND | ENTERPRISE FUNDS | INTERNAL SERVICE FUNDS | TOTAL ALL FUNDS |
|--|-----------------------|-----------------------------|-------------------------|-----------------------------|---------------------|------------------------------|-----------------------|
| REVENUES | | | | | | | |
| Property Taxes | \$ 88,538,189 | \$ 21,258,032 | \$ - | \$ - | \$ - | \$ - | \$ 109,796,221 |
| Other Taxes and Assessments | 46,191,000 | 3,191,364 | - | 47,301,675 | - | - | 96,684,039 |
| Licenses and Permits | 4,575,150 | - | - | - | - | - | 4,575,150 |
| Intergovernmental | 3,648,000 | - | - | - | - | 13,775,000 | 17,423,000 |
| Charges for Services | 17,154,338 | 4,947,647 | 750,000 | - | 3,668,315 | - | 26,520,300 |
| Fines and Forfeitures | 4,136,000 | 1,998,036 | - | - | - | - | 6,134,036 |
| Interest and Dividend Income | 515,000 | 5,000 | - | - | 4,000 | - | 524,000 |
| Contributions | - | - | - | - | - | 3,759,270 | 3,759,270 |
| Other Revenues | 1,798,250 | 572,735 | - | - | 134,500 | - | 2,505,485 |
| Total Revenues | 166,555,927 | 31,972,814 | 750,000 | 47,301,675 | 3,806,815 | 17,534,270 | 267,921,501 |
| OTHER FINANCING SOURCES | | | | | | | |
| Appropriation from Fund Balance | - | - | - | - | - | 1,253,500 | 1,253,500 |
| Appropriation from Capital Impr. Res | - | - | - | - | - | - | - |
| Gifts and Donations | - | - | - | - | - | - | - |
| Operating Transfers In | 864,500 | 832,706 | 1,557,242 | 782,000 | - | - | 4,036,448 |
| Operating Transfer In From Primary Gov | - | - | - | - | - | - | - |
| Proceeds from Refunding Bond Debt | - | - | - | - | - | - | - |
| Proceeds from Property/Casualty Claims | - | - | - | - | - | - | - |
| Proceeds from Litigation Settlement | - | - | - | - | - | - | - |
| Proceeds from W/C Subsequent Injury | - | - | - | - | - | - | - |
| Sale of General Fixed Assets | - | - | - | - | - | - | - |
| Sale of Obsolete/Surplus Material | - | - | - | - | - | - | - |
| Proceeds from Capital Leases | - | - | - | - | - | - | - |
| Total Other Financing Sources | 864,500 | 832,706 | 1,557,242 | 782,000 | - | 1,253,500 | 5,289,948 |
| Total Revenues and Other Financing Sources | \$ 167,420,427 | \$ 32,805,520 | \$ 2,307,242 | \$ 48,083,675 | \$ 3,806,815 | \$ 18,787,770 | \$ 273,211,449 |
| EXPENDITURES | | | | | | | |
| Personnel Services | \$ 112,344,945 | \$ 21,827,034 | \$ - | \$ - | \$ 1,079,318 | \$ 12,165,000 | \$ 147,416,297 |
| Operating Expenses | 51,390,404 | 8,700,305 | - | - | 2,169,239 | 5,537,770 | 67,797,718 |
| Capital Outlay | 930,000 | 549,899 | - | 48,083,675 | - | - | 49,563,574 |
| Debt Service | 1,228,912 | - | 2,307,242 | - | 558,258 | 1,085,000 | 5,179,412 |
| Total Expenditures | 165,894,261 | 31,077,238 | 2,307,242 | 47,301,675 | 3,806,815 | 18,787,770 | 269,175,001 |
| OTHER FINANCING USES | | | | | | | |
| Operating Transfers Out | 1,526,166 | 1,728,282 | - | 782,000 | - | - | 4,036,448 |
| Total Expenditures and Other Financing Uses | \$ 167,420,427 | \$ 32,805,520 | \$ 2,307,242 | \$ 48,083,675 | \$ 3,806,815 | \$ 18,787,770 | \$ 273,211,449 |

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION – EXPENDITURES COMPARISON OF
ADOPTED BUDGET WITH PRIOR YEAR’S DATA

The Budget Summary Information contained on the following three pages compares FY 2012 and FY 2011. As a means of providing additional detail to the preceding consolidated overview of expenditures, this comparison of appropriations is provided at the next lowest level of aggregated budget information (i.e., total departmental or cost center budget). For an even more detailed breakdown of each department’s budget or to obtain an explanation of the major changes that have occurred between the two fiscal years, please refer to the individual cost center data shown later in this document in its corresponding functional area.

The first column shows actual data for FY 2010 and the second and third columns are included to show the dynamics of an annual operating budget. The second column contains the original budget that was adopted by the Board of Commissioners for each department at this time last year. When the budget was originally approved, those amounts represented our best estimates as to what it would cost to operate each of the various functions of the County during FY 2011.

Of particular note is that certain budgets were adjusted during the course of FY 2011. The initial expenditure plan was changed throughout the year as unanticipated events occurred, funding priorities changed, or new programs were initiated. These changes are shown in the third column, which depicts the adjusted FY 2011 budget amounts at the point in time when the Finance Department began preparing the recommended budget in May of the current year.

The decision to begin certain road improvement projects, and the decision to construct several recreation centers and justice centers are examples of the types of budgetary increases exhibited for FY 2011. Transfers from the fund balance, recognition of prior year designations (carry-forwards), and encumbrances are also major factors. Donated monies for many projects sometimes have a life that carries them from fiscal year to fiscal year. These monies are amended into the budget and increase the budget since they are recognized in multiple fiscal years. Monies for grants and capital projects are budgeted in their respective funds. These monies are also carried forward until the individual projects are completed.

In comparing the FY 2011 and 2012 budget information, there are several factors and events to be considered. One of the major decreases involves the amount budgeted in the General Fund. The General Fund decrease of \$741,106 versus the 2011 amended budget includes cost cutting efforts on the part of the entire County. This reduction was made necessary by the reduction in tax revenue experienced by the County.

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2012

| | <u>FY 2010 ACTUAL</u> | <u>FY 2011 ORIGINAL BUDGET</u> | <u>FY 2011 ADJUSTED BUDGET</u> | <u>FY 2012 ADOPTED BUDGET</u> |
|---|---------------------------|--|--|---------------------------------------|
| GENERAL FUND | | | | |
| General Government | | | | |
| Commissioners | \$1,081,253 | \$1,182,846 | \$1,167,067 | \$1,208,043 |
| Staff Attorney | 521,032 | 525,307 | 520,554 | 496,772 |
| Internal Audit | 223,054 | 276,060 | 271,572 | 207,390 |
| Finance | 3,052,214 | 3,382,674 | 3,348,842 | 3,364,810 |
| Risk Management | 721,637 | 717,324 | 705,947 | 758,843 |
| Computer Center | 4,918,260 | 4,780,967 | 4,724,557 | 4,744,221 |
| Personnel | 878,507 | 967,720 | 961,158 | 837,608 |
| Central Services | 1,079,764 | 1,087,656 | 1,081,932 | 1,024,775 |
| Professional Services | 4,312,507 | 3,795,838 | 4,118,625 | 3,677,250 |
| Registrar | 411,766 | 1,042,089 | 1,038,974 | 703,139 |
| Total General Government | <u>17,199,994</u> | <u>17,758,481</u> | <u>17,939,228</u> | <u>17,022,851</u> |
| Tax Assessment and Collections | | | | |
| Tax Commissioners | 1,831,602 | 1,813,268 | 1,786,176 | 1,644,215 |
| Tax Assessors | 1,846,004 | 1,820,512 | 1,768,250 | 1,634,987 |
| Total Tax Assessment and Collections | <u>3,677,606</u> | <u>3,633,780</u> | <u>3,554,426</u> | <u>3,279,202</u> |
| Courts and Law Enforcement | | | | |
| Superior Court | 8,856,062 | 6,739,104 | 6,714,607 | 6,761,608 |
| State Court | 1,631,100 | 1,893,007 | 1,872,999 | 1,907,580 |
| Magistrate Court | 940,020 | 1,013,149 | 1,006,186 | 1,057,178 |
| Juvenile Court | 4,130,332 | 4,238,394 | 4,178,360 | 3,939,580 |
| Probate Court | 807,247 | 801,190 | 792,909 | 794,814 |
| Clerk of Superior/Magistrate Court | 2,279,771 | 2,161,038 | 2,198,079 | 2,209,536 |
| Clerk of State Court | 1,162,940 | 1,134,940 | 1,119,744 | 1,094,404 |
| Solicitor of State Court | 2,124,523 | 2,271,483 | 2,240,641 | 2,174,493 |
| District Attorney | 3,503,199 | 3,717,929 | 3,659,414 | 3,441,363 |
| State Adult Probation | 15,123 | 15,214 | 15,214 | 11,906 |
| Correctional Facility | 4,380,754 | 4,057,573 | 4,045,974 | 3,961,564 |
| Sheriff | 33,796,919 | 32,136,773 | 31,881,343 | 30,992,064 |
| Total Courts and Law Enforcement | <u>63,627,990</u> | <u>60,179,794</u> | <u>59,725,469</u> | <u>58,346,090</u> |
| Public Safety | | | | |
| County Police | 22,835,466 | 23,350,346 | 22,937,069 | 22,607,158 |
| School Crossing | 378,204 | 341,765 | 341,765 | 380,255 |
| Narcotics Unit | 1,911,213 | 1,981,472 | 1,946,532 | 2,024,487 |
| EMS Rescue | 7,558,021 | 7,252,604 | 7,121,167 | 7,311,075 |
| Central Communications | 463,837 | 450,800 | 444,737 | 449,064 |
| Technical Support | - | - | - | - |

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2012

| | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2011 ADJUSTED BUDGET | FY 2012 ADOPTED BUDGET |
|--|--------------------|-------------------------------|-------------------------------|------------------------------|
| GENERAL FUND, CONTINUED | | | | |
| Community Development | 1,355,958 | 1,320,834 | 1,298,291 | 1,457,428 |
| Community Development - Planning and Zoning | 413,058 | 314,290 | 313,020 | 311,172 |
| Emergency Management | 160,116 | 220,241 | 220,050 | 245,746 |
| Animal Control | 725,175 | 754,961 | 740,223 | 685,512 |
| Code Enforcement | 1,215,859 | 1,046,371 | 1,033,070 | 1,048,834 |
| Total Public Safety | <u>37,016,907</u> | <u>37,033,684</u> | <u>36,395,923</u> | <u>37,991,500</u> |
| Transportation and Development | | | | |
| Transportation & Development | 4,667,245 | 4,866,478 | 4,836,935 | 5,020,343 |
| Transportation & Development - Traffic Engineeri | 2,331,689 | 2,327,993 | 2,350,831 | 2,175,594 |
| Public Transit System | - | - | - | - |
| Total Transportation and Development | <u>6,998,933</u> | <u>7,194,471</u> | <u>7,187,766</u> | <u>7,195,937</u> |
| Libraries | <u>3,464,615</u> | <u>3,454,446</u> | <u>3,433,610</u> | <u>3,441,495</u> |
| Parks and Recreation | <u>7,757,441</u> | <u>8,432,401</u> | <u>8,503,151</u> | <u>8,690,904</u> |
| Health and Welfare | | | | |
| Department of Human Resources | 1,036,250 | 1,067,000 | 1,067,000 | 1,067,000 |
| Family and Children Services | 151,683 | 151,256 | 151,256 | 145,628 |
| Southern Regional Hospital Authority | - | - | - | - |
| Total Health and Welfare | <u>1,187,933</u> | <u>1,218,256</u> | <u>1,218,256</u> | <u>1,212,628</u> |
| Other General Government | | | | |
| County Garage | 4,682,625 | 4,733,683 | 4,709,629 | 4,850,512 |
| Refuse Control | 2,021,120 | 2,023,108 | 2,088,104 | 1,962,645 |
| Building and Maintenance | 2,165,464 | 2,275,887 | 2,267,463 | 2,054,055 |
| Extension University of Georgia | 239,072 | 289,754 | 286,643 | 247,088 |
| Other General Government | 22,248,041 | 15,974,395 | 18,316,964 | 17,161,662 |
| Archives | - | - | - | - |
| Total Other General Government | <u>31,356,323</u> | <u>25,296,827</u> | <u>27,668,803</u> | <u>26,275,962</u> |
| Other Financing Uses | | | | |
| Operating Transfers Out | 8,790,588 | 2,412,395 | 2,534,899 | 1,526,166 |
| Total Other Financing Uses | <u>8,790,588</u> | <u>2,412,395</u> | <u>2,534,899</u> | <u>1,526,166</u> |
| Total General Fund | <u>181,078,329</u> | <u>166,614,535</u> | <u>168,161,530</u> | <u>167,420,427</u> |
| DEBT SERVICE FUND | <u>2,230,444</u> | <u>2,481,562</u> | <u>2,481,562</u> | <u>2,307,242</u> |

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2012

| | FY 2010 ACTUAL | FY 2011 ORIGINAL BUDGET | FY 2011 ADJUSTED BUDGET | FY 2012 ADOPTED BUDGET |
|---|---------------------------|--|--|---------------------------------------|
| SPECIAL REVENUE FUNDS | | | | |
| Fire District Fund | \$21,352,302 | \$20,597,013 | \$23,446,841 | \$20,462,438 |
| Parks and Recreation Fund | 912,796 | 708,237 | 1,288,598 | - |
| Hotel/Motel Tax Fund | 447,525 | 650,081 | 664,539 | 652,780 |
| Tourism Authority Fund | 665,209 | 629,250 | 629,250 | 713,250 |
| Emergency Telephone System Fund | 4,177,245 | 4,091,776 | 5,287,010 | 4,356,863 |
| Federal Narcotics Fund | 922,195 | 350,260 | 601,259 | 395,000 |
| State Narcotics Fund | 88,655 | 110,000 | 131,426 | 200,000 |
| Jail Construction and Staffing Fund | 2,338,723 | 771,600 | 771,600 | 826,500 |
| Juvenile Supplemental Services Fund | 22,408 | 22,000 | 22,000 | 18,000 |
| Drug Abuse Treatment and Education Fund | 90,628 | 94,040 | 94,040 | 76,000 |
| Alternative Dispute Resolution Fund | 225,644 | 224,668 | 224,668 | 224,949 |
| Victim Assistance Fund | 573,721 | 634,858 | 635,206 | 516,036 |
| Domestic Seminars Fund | 19,902 | 22,500 | 22,500 | 22,500 |
| State Court Technology Fee Collection Fund | 75,027 | 175,000 | 175,559 | 178,000 |
| Collaborative Authority Fund | 45,763 | 12,500 | 93,779 | 12,500 |
| Aging Grant Fund | 1,207,667 | 369,224 | 1,129,133 | 365,050 |
| HUD Grants Fund | 8,770,592 | - | 19,813,443 | - |
| Other County Grants Fund | 6,956,499 | 381,890 | 19,893,800 | 455,156 |
| Law Library Fund | 131,552 | 103,417 | 103,783 | 101,964 |
| Street Lights Fund | 1,519,757 | 1,364,262 | 1,364,414 | 1,616,534 |
| Ellenwood TAD Fund | 775,197 | 955,750 | 958,250 | 782,000 |
| Northwest Clayton TAD Fund | - | - | - | 375,000 |
| Central Clayton Corridor TAD Fund | - | - | - | 420,000 |
| Forest Park TAD Fund | - | - | - | 35,000 |
| Total Special Revenue Funds | <u>51,319,008</u> | <u>32,268,326</u> | <u>77,351,098</u> | <u>32,805,520</u> |
| CAPITAL PROJECT FUNDS | | | | |
| Health Department Capital Project Fund (303) | 16,652.92 | - | - | - |
| Police Headquarters/E911 Fund (310) | - | - | - | - |
| Courthouse Capital Project Fund (305) | - | - | - | - |
| Roads & Recreation Capital Project Fund (306) | 5,730,520 | - | 45,547,575 | - |
| SPLOST 2009 Capital Projects Fund (307) | 13,108,443 | 37,200,000 | 51,394,259 | 47,301,675 |
| Ellenwood Tax District Capital Project Fund (315) | 1,858,137 | 955,750 | 955,750 | 782,000 |
| Total Capital Project Funds | <u>20,713,752</u> | <u>38,155,750</u> | <u>97,897,584</u> | <u>48,083,675</u> |
| TOTAL GOVERNMENTAL FUNDS | <u>255,341,533</u> | <u>239,520,173</u> | <u>345,891,774</u> | <u>250,616,864</u> |
| INTERNAL SERVICE FUNDS | | | | |
| Workers Compensation Fund | 976,882 | 1,289,000 | 1,289,000 | 1,253,500 |
| Medical Self Insurance Fund | 16,666,794 | 21,310,031 | 21,313,346 | 17,534,270 |
| Pension Trust Fund | 24,001,810 | - | - | - |
| Total Internal Service Funds | <u>41,645,486</u> | <u>22,599,031</u> | <u>22,602,346</u> | <u>18,787,770</u> |
| DISCRETELY PRESENTED COMPONENT UNITS | | | | |
| Landfill Enterprise Fund | 2,703,163 | 2,462,723 | 2,462,723 | 2,712,951 |
| C-Tran Mass Transit Fund | 7,203,422 | - | - | - |
| Clayton Airport Enterprise Fund | 999,854 | 1,042,196 | 1,042,742 | 1,093,864 |
| Total Discretely Presented Component Units | <u>10,906,439</u> | <u>3,504,919</u> | <u>3,505,465</u> | <u>3,806,815</u> |
| TOTAL OF ALL FUNDS | <u>\$307,893,457</u> | <u>\$265,624,123</u> | <u>\$371,999,585</u> | <u>\$273,211,449</u> |

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Strategies Utilized in Budgeting Revenues

The Finance and Administrative staff uses a conservative approach in estimating fiscal year revenues. The reason for this conservative approach to estimating revenue inflows is to ensure that the County avoids as much as possible, any significant revenue shortfalls that might occur. A major principal in preparing the operating budget is to hold levels of spending to prioritized needs. With this in mind, revenues are budgeted such that total inflows equal total outflows using the fund balance as the contingency. Great thought and consideration is given to the expense side of the budget before revenue forecasts are ever reviewed. Economic data and analysis is used to help the County gain insight into the prospects for future growth. The expectation of the County with respect to revenue forecasting is to maintain an adequate fund balance while providing necessary services to the taxpayers.

As an integral first step in the FY 2012 revenue projection process, total tax revenue collections through the end of FY 2011 are estimated. Also, a history of the past 3 fiscal years of tax digest growth is examined. Other revenues such as the Local Option Sales Tax (LOST), fines, fees, service charges, and other revenues are considered on a line-by-line basis, again looking at a 3 year history of their performance.

With this information, a review of the current digest with the Tax Assessor's office provides the final details to the Finance staff of expected future digest growth for the next fiscal year. Also, any increases in user fees or charges, changes in service delivery, and the anticipated impact of any new State or Federal legislation are factored into the projections. To provide for the new millage that will be assessed, a calculation is performed to determine the amount of expected tax revenue, taking into consideration the dollar amount of LOST rollback. The goal of the process is to produce a reliable revenue estimate that the County can reasonably expect to meet during the upcoming fiscal year.

In summary several techniques are used to estimate revenues to include trend analysis, expert judgment, the requirements approach, as well as the correlation method. The type of revenue dictates the procedure. Some revenues have more components that may be analyzed such as property tax revenues or local option sales tax revenue versus other revenues that are a little more difficult to forecast such as drug forfeitures or gifts and donations.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

General Fund

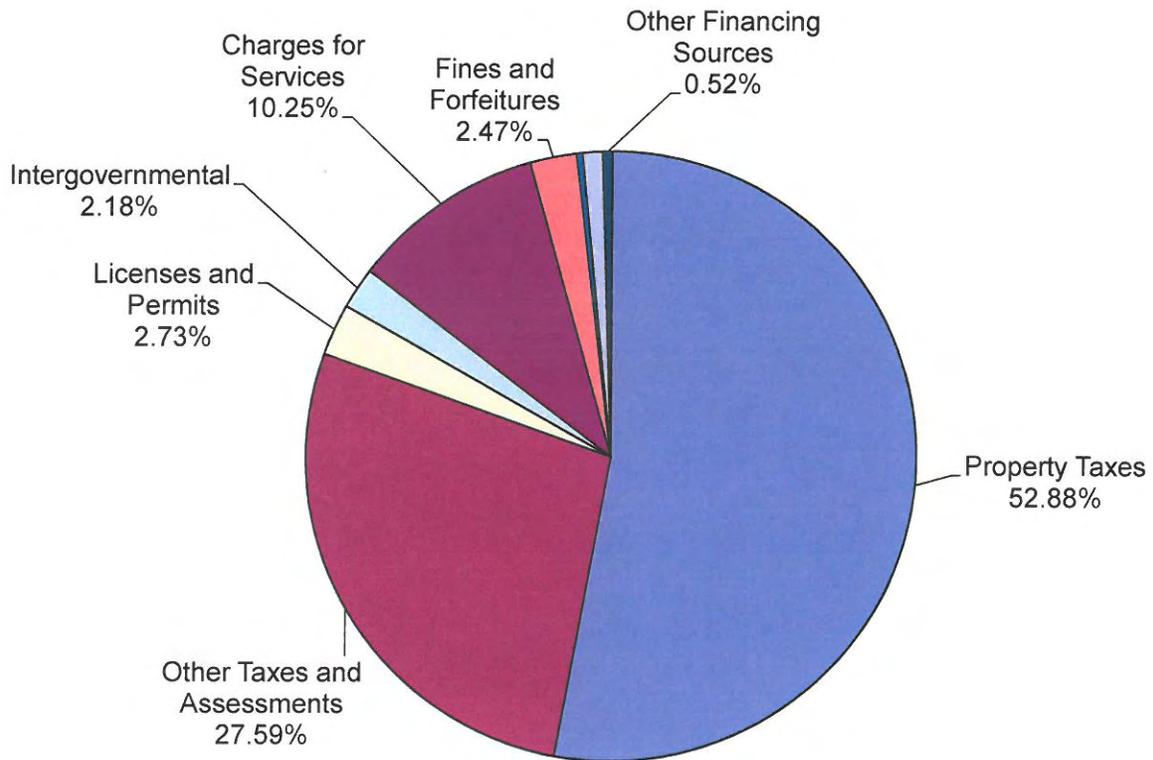
The General Fund is the primary operating fund for the County. The revenue it uses provides a majority of services to the citizens. This revenue is derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The accompanying pie chart indicates the dependency of the County on taxes as the major revenue source to pay for operations of the General Fund. Seventy-nine percent of the General Fund revenues for FY 2012 will be derived from only two sources: ad valorem (i.e., real and personal property), and sales and use taxes. The next largest category of revenue is charges for services which accounts for 10.25% of revenue in the General Fund. This revenue source has decreased from a high of \$20.8 million in 2010 down to \$17.2 million projected for 2012. The remaining revenue sources are all less substantial in nature but show a downward trend.

In comparison to the previous fiscal year, it is anticipated that the General Fund revenues for FY 2012 will decline. More specifically, collection of the General Fund's major revenue source, property tax, is projected to remain flat or decrease for the next several years as a result of home values in the County being affected by the housing slump.

COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

| Revenue Source | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGET | FY 2012 PERCENT OF TOTAL |
|------------------------------|-------------------|-------------------|----------------------|-------------------|--------------------------------|
| Property Taxes | \$ 75,738,431 | \$ 86,440,777 | \$ 81,469,766 | \$ 88,538,189 | 52.88% |
| Other Taxes and Assessments | 50,469,984 | 50,335,002 | 49,354,007 | 46,191,000 | 27.59% |
| Licenses and Permits | 4,957,136 | 4,478,301 | 4,551,100 | 4,575,150 | 2.73% |
| Intergovernmental | 3,516,175 | 5,425,790 | 3,686,428 | 3,648,000 | 2.18% |
| Charges for Services | 19,973,761 | 20,803,069 | 20,306,640 | 17,154,338 | 10.25% |
| Fines and Forfeitures | 6,046,910 | 5,108,489 | 4,880,000 | 4,136,000 | 2.47% |
| Interest and Dividend Income | 1,213,954 | 693,141 | 958,000 | 515,000 | 0.31% |
| Other Revenues | 2,149,654 | 1,113,908 | 854,186 | 1,798,250 | 1.07% |
| Other Financing Sources | 5,663,985 | 7,688,718 | 2,101,406 | 864,500 | 0.52% |
| Total Revenues | \$ 169,729,990 | \$ 182,087,195 | \$ 168,161,533 | \$ 167,420,427 | 100.00% |

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2012 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE
SOURCES



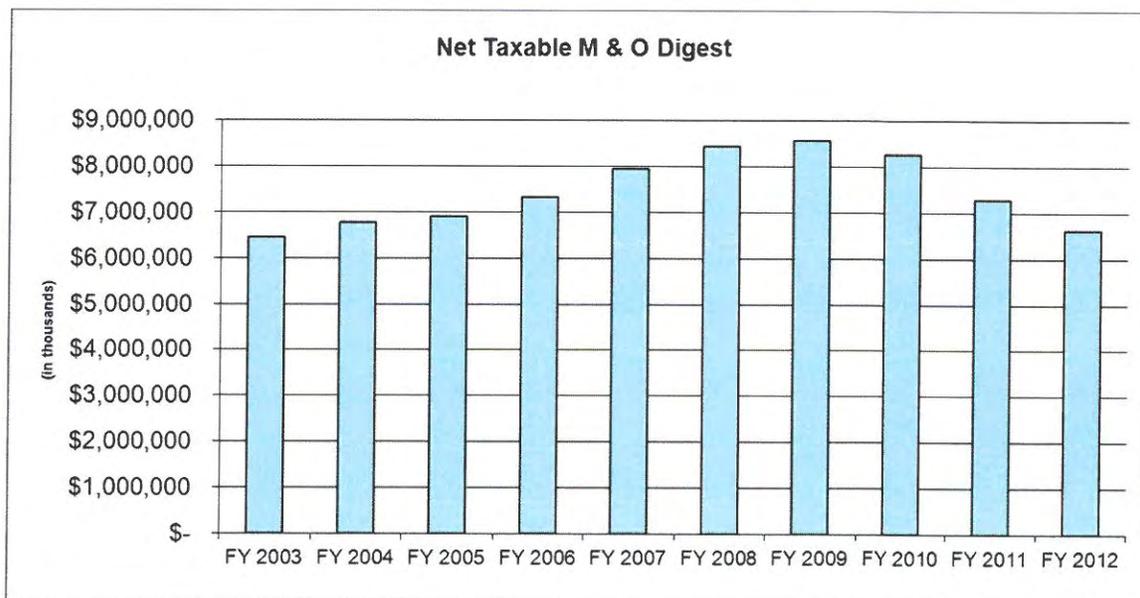
CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Property Taxes

When comparing annual changes in real and personal property tax revenues, shown in the preceding table, several issues have to be considered. The amount of real and personal property tax collected is an arithmetic function of the County's net tax digest multiplied by a mill rate. The State of Georgia requires that all property be reassessed at least every three years. This year with property appraisals impacted by foreclosures and falling home values across the State, the legislature has implemented changes to valuation methods as well as extending appeal periods.

It is very important to understand trends in the digest. Over the past four years the digest has decreased an average of 5.71%. The single largest drop has come in 2010 amounting to a 12.03% decrease in the digest. The following chart and table summarizes some of the relevant property tax data over the most recent ten-year period and the assumptions for the property tax projections for the 2012 fiscal year.

| Digest Information | Fiscal Year | Net Taxable M & O Digest (in thousands) | Digest Growth | Net Mill Rate | Percentage Change in Millage |
|---------------------------|-------------|---|---------------|---------------|------------------------------|
| 2002 Tax Year (Actual) | FY 2003 | \$ 6,446,532 | N/A | 5.882 | N/A |
| 2003 Tax Year (Actual) | FY 2004 | \$ 6,769,846 | 5.015% | 6.882 | 17.001% |
| 2004 Tax Year (Actual) | FY 2005 | \$ 6,901,574 | 1.946% | 7.243 | 5.246% |
| 2005 Tax Year (Actual) | FY 2006 | \$ 7,329,331 | 6.198% | 7.781 | 7.428% |
| 2006 Tax Year (Actual) | FY 2007 | \$ 7,937,273 | 8.295% | 8.764 | 12.633% |
| 2007 Tax Year (Actual) | FY 2008 | \$ 8,430,998 | 6.220% | 8.521 | -2.773% |
| 2008 Tax Year (Actual) | FY 2009 | \$ 8,567,466 | 1.619% | 8.963 | 5.187% |
| 2009 Tax Year (Actual) | FY 2010 | \$ 8,267,511 | -3.501% | 11.436 | 27.591% |
| 2010 Tax Year (Actual) | FY 2011 | \$ 7,273,062 | -12.028% | 11.327 | -0.953% |
| 2011 Tax Year (Projected) | FY 2012 | \$ 6,622,578 | -8.944% | 15.813 | 39.604% |



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Based on historical information, the staff anticipates that the net tax digest for the current calendar year 2012 will decrease approximately 8.94 percent. This is based on a detailed review of the number and amount of reassessment notices and appeals projected. Clayton County has a number of very large taxpayers that can change the collection rate of the levy rather significantly if they all appeal their assessment notices. With this information in mind, a conservative estimate of the final net tax digest has been estimated and a mill rate set so that the County can operate effectively in FY 2012.

It is the goal of the Board of Commissioners to keep property taxes as low as possible; the preceding table demonstrates the Board's willingness to reduce taxes when able. By factoring the mill rate to compensate for the impact of reassessments and the L.O.S.T., the average amount of property taxes paid by the average homeowner into the County's General Fund remains fairly constant and one of the lowest in the State of Georgia.

| EXAMPLE OF A TAX BILL FY 2011 | | EXAMPLE OF A TAX BILL FY 2012 | |
|----------------------------------|----------------|----------------------------------|----------------|
| Fair Market Value | 150,000 | Fair Market Value | 150,000 |
| Assessment Factor | 40% | Assessment Factor | 40% |
| Assessed Value | 60,000 | Assessed Value | 60,000 |
| Less Homestead Exemption | 10,000 | Less Homestead Exemption | 10,000 |
| Net Taxable Value | 50,000 | Net Taxable Value | 50,000 |
| Gross Mill Rate | 16.453 | Gross Mill Rate | 20.953 |
| Gross M&O Taxes Payable | 822.65 | Gross M&O Taxes Payable | 1,047.65 |
| Fire Protection Rate | 3.90 | Fire Protection Rate | 4.40 |
| Fire Protection | 195.00 | Fire Protection | 220.00 |
| Net Taxable Value | 50,000 | Net Taxable Value | 50,000 |
| L.O.S.T. Rebate | 5.126 (256.30) | L.O.S.T. Rebate | 5.140 (257.00) |
| Final M&O Taxes Payable | 761.35 | Final M&O Taxes Payable | 1,010.65 |

Real and Personal Property Tax revenues account for over one-third of the total financial resource inflows into the General Fund, with the L.O.S.T. accounting for another 20.3 percent of tax revenue. This source of revenue is computed as the arithmetic function of the net assessed value of taxable property and the mill rate. The assessed value is calculated as 40 percent of the property's current fair market value. The current State of Georgia statutes require that the fair market value of property be determined as of January 1 of the tax year. Before applying the mill rate, the assessed value is further reduced by any applicable property exemptions (e.g., homestead, disabled veteran.) A mill for tax purposes is defined as \$1.00 for each thousand dollars of assessed value.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

The revenue projections for FY 2012 are based on a proposed increase in the mill rate for the Maintenance and Operations (M&O). In many cases the proposed mill rate increase will have little or no impact for home owner's tax bill as a result of the decrease in the assessed value. The chart below reflects the impact of the 2012 mill rate taking into account the lower assessed value.

| EXAMPLE OF A TAX BILL | | |
|------------------------------|---------|----------|
| FY 2012 | | |
| Fair Market Value | 100,000 | |
| Assessment Factor | 40% | |
| <hr/> | | |
| Assessed Value | 40,000 | |
| Less Homestead Exemption | 10,000 | |
| Net Taxable Value | 30,000 | |
| <hr/> | | |
| Gross Mill Rate | 20.953 | |
| Gross M&O Taxes Payable | 628.59 | |
| <hr/> | | |
| Fire Protection Rate | 4.40 | |
| Fire Protection | 132.00 | |
| <hr/> | | |
| Net Taxable Value | 30,000 | |
| L.O.S.T. Rebate | 5.140 | (154.20) |
| <hr/> | | |
| Final M&O Taxes Payable | 606.39 | |

Other Taxes and Assessments

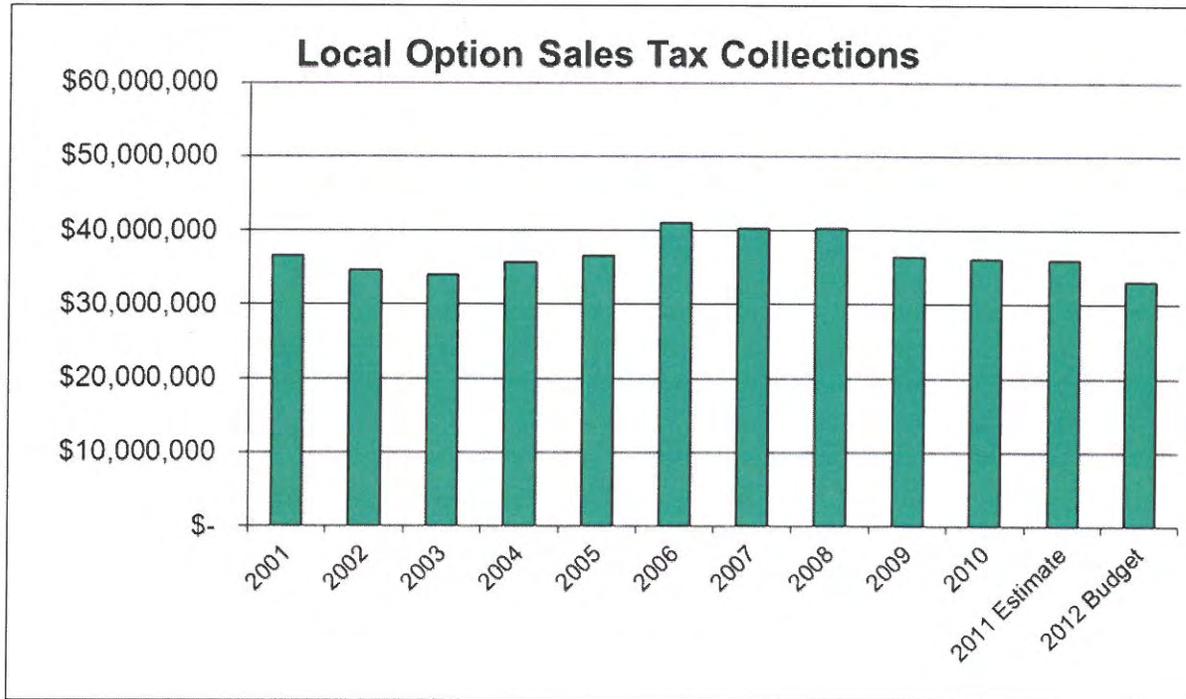
The primary component of the Other Taxes and Assessments category is the 1% Local Option Sales Tax (L.O.S.T.). Other items in this category are the Insurance Premium Tax, Real Estate Transfer Taxes, Alcohol Sales and Excise Taxes, and other accounts associated with the collection of taxes. The L.O.S.T. represents 71.4 percent and the Insurance Premium 19.3 percent of Other Taxes and Assessments budgeted for FY 2012. Representing a slight increase as a percentage of revenues as in the prior year's budget, the sales tax and insurance premium continue to be an important component of the

County's revenues. In contrast to the property tax, one benefit of the L.O.S.T. is that this revenue source has a cash flow that is fairly consistent over the entire twelve months of the year.

On the downside, the L.O.S.T. revenue source is considered to be extremely elastic, with collections being heavily dependent on the prevailing local economic conditions. Retail sales continue to be slower than usual and most likely will not rebound until such time that the national economy as a whole improves.

From a budgetary standpoint, the estimation of sales and use tax revenues for FY 2012 using historical data is difficult at best. Because of operational, data collection, and reporting problems experienced by the State of Georgia Department of Revenue during the past few fiscal years, the revenue flows from this source have provided a low level of predictability. Revenue collections in FY 2006 reached a high of \$40.9 million. The 2012 budget amount for L.O.S.T. is \$33.0 million. In trying to extrapolate a trend line there is no way of ascertaining precisely the effect that is attributable to the Georgia Department of Revenue's efforts to reduce a backlog of filings from previous periods.

**CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS**



As can be seen in the chart above, this particular revenue source has a rather elastic quality and fluctuates up or down according to the prevailing economic conditions. The staff estimates that there is a good possibility that the local economy will remain in a downturn throughout FY 2012. This is why the budget, in an effort to be conservative, will remain lower than last year's collection level for this revenue source. The County's goal is to maintain this reserve at the current years rebate amount.

Charges for Services

The third largest revenue source for the County is the collection of fees for services rendered. This revenue component is 10.25 percent of the total General Fund revenue budget. There are 66 line item revenue accounts that are accounted for in this classification. These items include; ambulance fees, commissions on ad valorem taxes, refuse control pickup fees, rental income, telephone commission income, and Sheriff's service fees. These items are generally budgeted at a level of the prior year's actual collections unless some additional information or State of Georgia statute changes are in effect.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Licenses and Permits

This revenue source accounts for the various permits and licenses that the County sells. This revenue component is about 2.73 percent of the total revenue budget. There are 14 line item revenue accounts in this classification. These items include business licenses, building permits, marriage licenses, and pistol permits. These items are generally budgeted at a level of the prior year's actual collections unless some additional information or State of Georgia statute changes are in effect. This revenue source has decreased as a result of the significant drop off in building permits.

Fines and Forfeitures

This revenue source is primarily generated by the Superior, State, Magistrate, Probate and Juvenile Courts. There is also some revenue from false alarm fines and library fines included in this category. Fines and Forfeitures comprise about 2.47 percent of total County revenues. Estimates for these items are based primarily on historical collection patterns.

Other Financing Sources

This revenue source is primarily Inter-fund transfers to the General Fund. There is also some revenue from sales of fixed assets and surplus materials. Appropriation from fund balance is occasionally used as a revenue source and can best be described as an appropriation from the General Fund reserve account. This is a budgetary account only and is used when unexpected expenditures arise that cannot be funded by any other revenue source due to the size or nature of the expenditure.

Intergovernmental

This revenue source is generated by revenue received from other Local, State, and Federal governments. This revenue source is payment for services provided to/from any of the prior mentioned governments, grant awards, salary reimbursements, or inmate housing. Intergovernmental revenues comprise about 2.18 percent of total County revenues. These items are generally budgeted at a level of the prior year's actual collections unless some additional information or Federal or State statute changes are in effect.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Interest and Dividend Income

Interest income generated on the County's idle cash balances represents less than one percent of total revenues. The amount budgeted for FY 2012 follows the significant decrease over prior fiscal years. One of the principal reasons for this is that interest rates have fallen steadily over the past several years resulting in a decrease in the rates the County will receive for investing its idle cash. There is however also the possibility that as the County uses its cash reserves to cover operating expenses until the property tax revenues are received, there will be declining cash balances available for investment and interest earnings.

Other Revenues

As a basic guideline, the remaining component included in the Other Revenues category is budgeted at a level consistent with the prior year's collections. This component comprises about one percent of the total budgeted revenues.

Other Funds

In addition to the General Fund, four other funds provide significant revenue for the overall County operations. They are the Fire District Fund, the Emergency Telephone System Fund, the Landfill Enterprise Fund, and the Airport Enterprise Fund. Principal revenue sources for each of these funds are provided in the following sections.

Fire District Fund

The Fire District Fund provides funding for the fire prevention and suppression activities for all unincorporated areas of the County except for the cities, which have decided to maintain their own fire departments. To provide a funding mechanism that will ensure that only those individuals living in the area receiving these fire services pay for the services, a special tax district was created. Generally accepted accounting principles require that these legally restricted monies be accounted for separately. This special revenue fund is used to provide accountability for revenues collected and expenditures made for the provision of fire services in the unincorporated areas of the County.

The table and chart on the pages following discussion, indicate the principal revenue sources and their relative contributions to total revenues. The data demonstrates the Fire District Fund's dependence on property taxes to pay for the delivery of this particular service. Ninety six percent of the total revenues for this fund are generated from the taxation of real and personal property. The revenue for the Fire District Fund has decreased in line with the economic downturn and falling property values.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Fire District Fund (continued)

A major factor adversely impacting the revenues of this special revenue fund is the annexation of property. Any property that the cities annex is removed from the special tax district digest that funds the Fire Services function. Much of the property being annexed is commercial or potential commercial sites that generally represent those parcels having higher fair market values. This process of selective attrition results in the tax digest for the Fire District Fund having an even higher concentration of residential property in its make-up.

For FY 2012 the Fire District millage will increase to a net 4.40 mills. Over the course of the past several years the Fire District Fund has been able to accumulate a capital improvement reserve for renovating and building a number of new stations to meeting the county's growing needs. However with tax revenues decreasing significantly the need arose to increase the fire mill rate to meet ever increasing safety requirements.

Emergency Telephone System Fund

The Emergency Telephone System Fund (E-911) budget is funded by monthly 911 service charges to each exchange subscribed to by telephone subscribers, and by law these funds may only be used to pay for emergency 911 system services. Georgia state law provides for a governmental entity to adopt up to a \$1.50 monthly surcharge for each telephone receiving service in the County. The monies are collected by the individual local service provider, as part of each month's phone bill, and then remitted to the County, less a percentage, to cover the billing party's administrative costs. The proceeds from this surcharge can only be spent for the provision of 911 services within the jurisdiction. While E-911 service charges are remaining relatively flat, the Wireless 911 Surcharge is increasing due to the expanding use of cellular phones. From a historical perspective, this revenue source has exceeded the revenue provided from traditional land lines. As is true with other funds, the projection of revenue from this source is conservative. In FY 2009 the Georgia General Assembly has approved a measure to enact an E-911 surcharge on internet based phone systems. This change will result in the increase of E-911 revenues as many local residents are seeking phone plans with lower monthly fees. The table and chart following this discussion, indicate the major revenue sources for this fund.

Landfill Enterprise Fund

The Landfill Enterprise Fund accounts for the total cost of operating the County Landfill under the mandates established under the Georgia Comprehensive Solid Waste Management Act. Revenues for the Landfill Enterprise Fund are from tipping fees assessed for each ton of refuse dumped at the landfill. Since FY 2009 the tonnage dumped in the Landfill has continued to decrease as a result of lower construction activity in the County and lower dumping fees available in other Counties. The tipping fees are based on a rate of \$40.00 per ton. No property tax dollars are budgeted to fund the Landfill Enterprise Fund. The table and chart following this discussion, indicates the major revenue sources for this fund.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

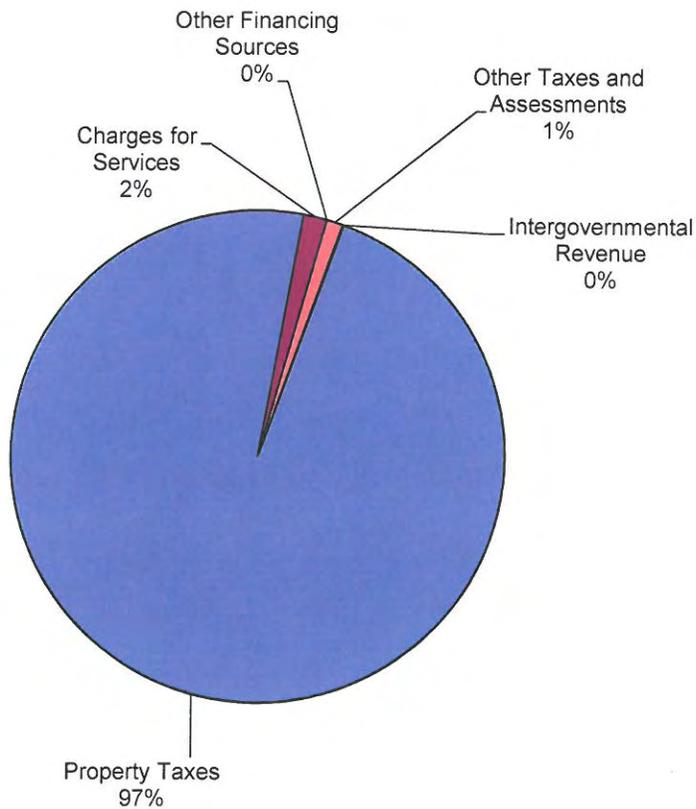
Clayton Airport Enterprise Fund

The Clayton Airport Enterprise Fund accounts for the cost of operating the County's airport. The original purchase of this airport was funded through Federal Aviation Administration grants. Major revenues for the Clayton Airport Enterprise Fund are from landing, storage, and fueling service fees. No property tax dollars are budgeted to fund the Airport Enterprise Fund. The table and chart following this discussion, indicate the major revenue sources for this fund.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2011 COMPARISON OF FIRE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF FIRE FUND PRINCIPAL REVENUE SOURCES

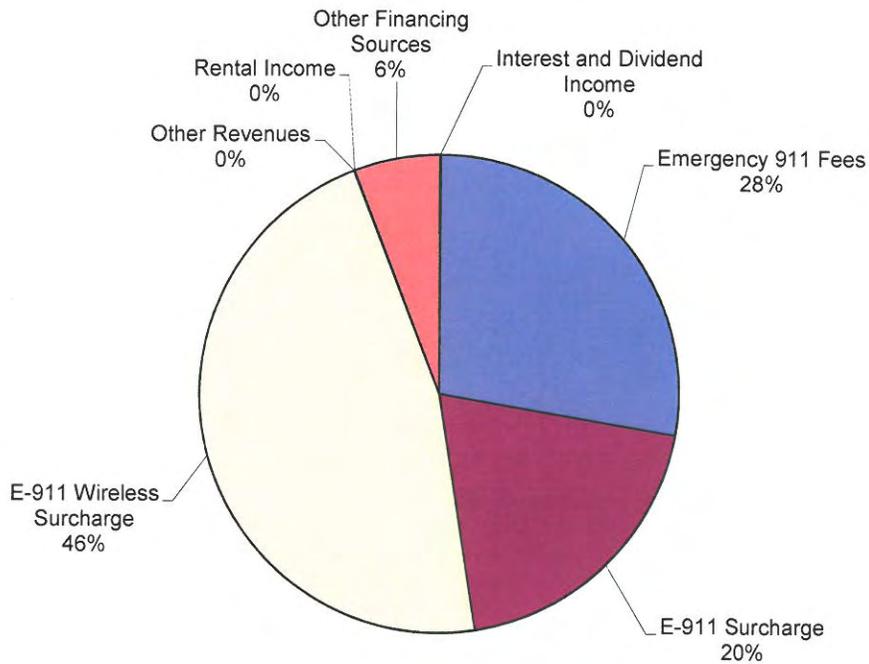
| Revenue Source | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGETED | FY 2012 PERCENT OF TOTAL |
|------------------------------|-------------------|-------------------|----------------------|---------------------|--------------------------------|
| Property Taxes | \$ 21,165,045 | \$ 19,992,302 | \$ 17,587,123 | \$ 19,909,938 | 97.30% |
| Charges for Services | 389,587 | 346,826 | 263,100 | 316,000 | 1.54% |
| Fines & Forfeitures | 600 | 300 | 500 | 500 | 0.00% |
| Other Financing Sources | 29,771 | 1,000 | 2,503,390 | - | 0.00% |
| Contributions | - | - | - | - | 0.00% |
| Other Taxes and Assessments | 355,707 | 305,837 | 240,000 | 225,000 | 1.10% |
| Other Revenues | 540 | 21,082 | 10,000 | 9,500 | 0.05% |
| Intergovernmental Revenue | - | - | - | - | 0.00% |
| Interest and Dividend Income | 27,145 | 4,089 | 5,000 | 1,500 | 0.01% |
| Total Revenues | \$ 21,968,395 | \$ 20,671,436 | \$ 20,609,113 | \$ 20,462,438 | 100.00% |



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2011 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

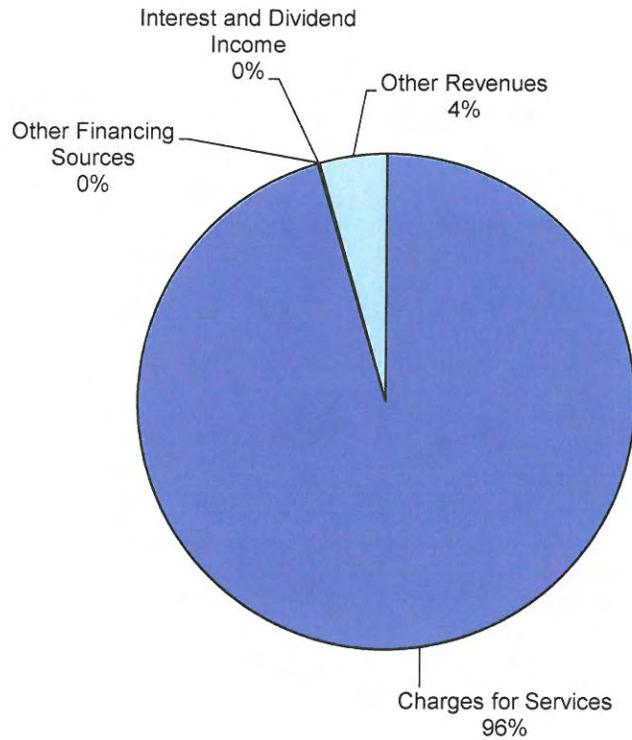
| Revenue Source | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGETED | FY 2012 PERCENT OF TOTAL |
|------------------------------|-------------------|-------------------|----------------------|---------------------|--------------------------------|
| Emergency 911 Fees | \$ 1,304,780 | \$ 1,187,853 | \$ 1,265,933 | \$ 1,210,217 | 27.78% |
| E-911 Surcharge | 763,262 | 821,565 | 673,000 | 860,108 | 19.74% |
| E-911 Wireless Surcharge | 1,780,944 | 1,892,543 | 1,866,628 | 2,030,108 | 46.60% |
| Other Revenues | 2,055 | 2,180 | 1,500 | 2,000 | 0.05% |
| Rental Income | - | - | - | - | 0.00% |
| Other Financing Sources | - | - | 1,469,909 | 251,430 | 5.77% |
| Promotional Revenue | - | - | - | - | 0.00% |
| Interest and Dividend Income | 36,031 | 3,501 | 10,000 | 3,000 | 0.07% |
| Total Revenues | \$ 3,887,072 | \$ 3,907,642 | \$ 5,286,970 | \$ 4,356,863 | 100.00% |



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2011 COMPARISON OF LANDFILL ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

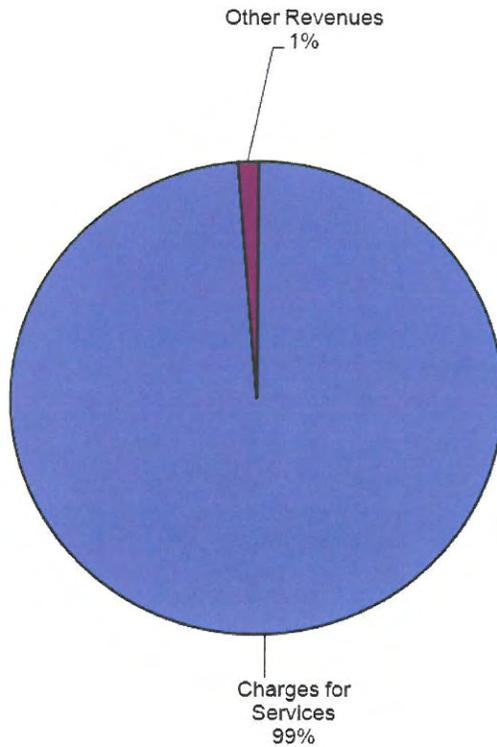
| Revenue Source | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGETED | FY 2012 PERCENT OF TOTAL |
|------------------------------|-------------------|-------------------|----------------------|---------------------|--------------------------------|
| Charges for Services | \$ 2,525,409 | \$ 2,163,370 | \$ 2,374,723 | \$ 2,588,951 | 95.43% |
| Interest and Dividend Income | 22,044 | 5,541 | 8,000 | 4,000 | 0.15% |
| Other Financing Sources | - | - | - | - | 0.00% |
| Other Revenues | 85,742 | 129,713 | 80,000 | 120,000 | 4.42% |
| Total Revenues | \$ 2,633,195 | \$ 2,298,624 | \$ 2,462,723 | \$ 2,712,951 | 100.00% |



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2011 COMPARISON OF AIRPORT ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF CLAYTON AIRPORT ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

| Revenue Source | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGETED | FY 2012 PERCENT OF TOTAL |
|---------------------------|-------------------|-------------------|----------------------|---------------------|--------------------------------|
| Charges for Services | \$ 865,652 | \$ 798,196 | \$ 1,025,196 | \$ 1,079,364 | 98.67% |
| Intergovernmental Revenue | - | - | - | - | 0.00% |
| Interest & Dividends | - | - | - | - | 0.00% |
| Other Sources | - | - | - | - | 0.00% |
| Other Revenues | 17,292 | 13,422 | 17,000 | 14,500 | 1.33% |
| Total Revenues | \$ 882,944 | \$ 811,618 | \$ 1,042,196 | \$ 1,093,864 | 100.00% |



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Consolidated Revenues

The tabular information below provides a consolidated look at the revenue comparisons for all budgeted funds. It clearly demonstrates that the County staff is adhering to its strategy of conservatively projecting revenues.

Revenues appear to be projected substantially less in FY 2012 versus prior years. General fund revenues have decreased as a result of the overall lack of strength in the economy. It should be noted that 68.8% of total budgeted revenues involve tax supported funds (i.e., General Fund and the Fire District Fund) down from 70.5% last year. The remaining funds derive their revenue from such non-tax sources as surcharges, fines, user fees, and interest income.

| Revenue Source | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 BUDGETED | FY 2012 PERCENT OF TOTAL |
|--------------------------|-------------------|-------------------|----------------------|---------------------|--------------------------------|
| General Fund | \$ 164,117,092 | \$ 174,459,801 | \$ 168,161,533 | \$ 167,420,427 | 61.28% |
| Fire Fund | 21,975,913 | 20,671,471 | 23,446,841 | 20,462,438 | 7.49% |
| E-911 Fund | 3,887,074 | 3,907,644 | 5,287,010 | 4,356,863 | 1.59% |
| Landfill Enterprise Fund | 2,084,310 | 2,097,883 | 2,462,723 | 2,712,951 | 0.99% |
| Airport Enterprise Fund | 882,944 | 811,619 | 1,042,743 | 1,093,864 | 0.40% |
| All Other Funds | 95,537,960 | 69,920,398 | 171,598,740 | 77,164,906 | 28.24% |
| Total Revenues | \$ 288,485,293 | \$ 271,868,816 | \$ 371,999,590 | \$ 273,211,449 | 100.00% |

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Discussion of Fund Balance

The 1994 edition of Governmental Accounting, Auditing, and Financial Reporting (GAAFR) published by the Government Finance Officers Association (GFOA) defines the term *fund balance* as “the difference between fund assets and fund liabilities of governmental and similar trust funds”. In simple terms, the fund balance is the excess of current assets over current liabilities utilizing the flow of current financial resources measurement focus and the modified accrual basis of accounting. In layman’s terms, it might best be described as funds or idle cash that can serve as a financial safety net in the event of a “rainy day” or unexpected expenditures, and can be used to liquidate existing long-term liabilities, or can be utilized to pay for expenditures incurred in future periods.

The size of this balance in relationship to budgeted appropriations provides some insight into the level of current financial resources that are available to meet the financial obligations of future periods. The Board of Commissioners is charged under law to provide for certain expenditures and must maintain adequate reserves to enable these obligations to be discharged. By having sufficient cash reserves available, it ensures a great deal of flexibility in carrying out the County’s annual expenditure plan as well as providing the fiscal capacity to meet most unanticipated needs. For these reasons, maintaining an adequate fund balance level is an important element in the long-range financial plan for Clayton County.

Of primary importance in funding the County’s normal day-to-day operations, the fund balance is used to provide needed cash reserves prior to the collection of taxes. With the fiscal year beginning the first of July and the majority of property taxes not being collected until the middle of December, expenditures or cash outflows significantly exceed revenues or cash inflows over the first five months of the fiscal year. Having sufficient cash reserves prevents the County from short-term borrowing to meet those financial obligations incurred early in the year. And also on the positive side, these funds generate interest income that in effect reduces the tax burden, by as much as one mill in some years, on the citizens.

Lastly, the fund balance provides a financial cushion that can be used to reduce the impact of a significant economic downturn or uninsured catastrophic loss. In situations such as these, the fund balance provides financial resources that can be used to supplant lost revenues or fund unanticipated expenditures without having to raise taxes or incur new debt. In the past several years Clayton County has felt the impact of the downturn in the economy. Due to the conservative fiscal policy of the Board of Commissioners in maintaining an adequate fund balance, the County has been able to weather the storm with minimal impact to operations. It is for this reason that the maintenance of the fund balance at approximately 10% of operating revenue is critical to the long-term stability of Clayton County and ensures significant benefits to the taxpayers.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

General Fund

The following table provides a comparison of the fund balance for the General Fund over a four-year period. At the end of FY 2011, the Finance Department estimates that the fund balance will be about \$22.2 million. Clayton County is in the enviable position of having sufficient monies available to meet its cash flow shortfall, during the early part of its fiscal cycle and still be able to pay for certain of its capital improvement projects without having to issue new debt. Adhering to the policies of fiscal conservatism is part of the reason that the County's current general obligation bond rating is Aa2 Moody's Investors Service, Inc. and AA by Standard & Poor's Ratings Services.

| | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 PROJECTED |
|------------------------|-------------------|-------------------|----------------------|----------------------|
| Fund Balance - June 30 | 27,845,065 | 28,854,083 | 22,194,490 | 22,194,490 |

But more importantly from a strategic standpoint of funding needed services, this size fund balance provides the County with budgetary flexibility during difficult times. Services in Clayton County have remained at constant levels throughout the past fiscal years.

Changes to the fund balance that typically occur from one year to the next come primarily from two sources. First, revenues though projected on a fairly conservative basis each fiscal year have decreased due to the state of the economy. The second component of fund balance change is on the expenditure side. Expenditures as a general rule are very rigidly scrutinized and are kept to a minimum level. The budget is prepared each year on a zero base. This means that departments must justify all expenditures. This process works very well for Clayton County and has helped maintain tight controls on spending. The General Fund uses the modified accrual basis of accounting for both budgeting and actual reporting purposes.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

The following tabular information breaks the estimated fund balance at June 30, 2011 into some of the various components discussed earlier in this section. As indicated by the General Fund reserve, the Board has adopted as a fiscal policy, the Finance Department's recommendation that the County maintain a cash reserve equal to the L.O.S.T. rebate. Another reserve represents outstanding purchase orders and projects that were budgeted for FY 2011, but will not be completed until FY 2012. The third reservation of fund balance is for inventory carry forward from one fiscal year to the next. And lastly, there is a reserve for prepaid assets that represents an offset to the current asset balance for the prepayment of insurance premiums and other prepayments of goods and services that has a life during FY 2012. These reserves are needed to account for the funds that have already been spent or obligated and are not available for appropriation.

Special Revenue Funds

Fire District Fund

The following table provides a comparison of the fund balance for the Fire District Fund over a four-year period. At the end of FY 2011 the Finance Department estimates that the fund balance will be about \$5.6 million. The level of cash reserves maintains the Fire Departments liquid position of having insufficient monies available to meet its cash flow and capital spending needs. The Fire District Fund currently operates with a special tax district mill rate of 3.90 mills. Due to the decrease in property values within the County, an increase in the unincorporated fire mill rate necessary to meet operating and capital requirements. This budget includes a proposed increase in the special tax district rate to 4.40 mills.

Major concerns in the way of annexation and consolidation of services still exist with the Fire District Fund. As the cities in the County continue to annex commercial property to increase their tax base, pressure is put on the County Fire Department to maintain its budget level as the special tax district digest gets smaller. Also, there has been some concern that the cities do not have adequate resources of their own to operate efficiently due to the number of times the County is called to assist in providing fire suppression services.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|-----------|-----------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 7,419,191 | 8,688,360 | 5,637,526 | 5,637,526 |

The projected fund balance in the amount of \$5,637,526 on June 30, 2011 represents the combination of the Fire District Fund's minimum 10 percent of current revenues contingency reserve, with the remainder being available in the capital improvement reserve. The Fire Fund is on the modified accrual basis for both budgeting and actual reporting purposes.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Parks and Recreation Fund

The Parks and Recreation Fund is a self-supporting accounting entity in which the revenues collected from customers are expected to cover all of the expenditures incurred to provide the service. The following table provides a comparison of the fund balance for

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 552,490 | 464,937 | 0 | 0 |

the Parks and Recreation Fund over a four year period. At the end of FY 2011, the Finance Department will consolidate this fund into the General Fund. The fund no longer meets the requirements for a Special Revenue Fund. The Parks and Recreation Fund is on a modified accrual basis for both budgeting and actual reporting purposes.

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a self-supporting accounting entity in which the revenues collected from the County's Hotel/Motel tax are expected to cover all of the expenditures incurred to provide the service. The following table gives a comparison of the fund balance for the Hotel/Motel Tax Fund over a four-year period. The revenue generated by this fund comes from a tax surcharge on all hotel/motel room stays. The monies are legally restricted for the promotion of tourism in Clayton County. Clayton County currently imposes an 8 percent tax surcharge on hotel/motel room stays. Of this amount, 3 percent is accounted for in the Hotel/Motel Tax Fund. The three percent will be spent at the discretion of the Board of Commissioners for tourism projects and to promote Clayton County to new employers. The Hotel/Motel Fund is budgeted and reports on a modified accrual basis.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 976,160 | 837,312 | 835,441 | 510,441 |

Clayton County Tourism Fund

The Clayton County Tourism Fund is a self-supporting accounting entity in which the revenues collected from the County's Hotel/Motel tax are expected to cover all of the expenditures incurred to provide the service. The following table gives a comparison of the fund balance for the Tourism Authority fund over a four-year period. The revenue generated by this fund comes from a tax surcharge on hotel/motel room stays. The monies are legally restricted for the promotion of tourism in Clayton County. Clayton County currently imposes an 8 percent tax surcharge on hotel/motel room stays. Of this amount, 5 percent is accounted for in the Tourism Authority Fund. The Clayton County

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Clayton County Tourism Fund (continued)

Tourism Authority makes recommendations for the expenditures of these funds. The monies are used in connection with advertising, staffing, and promoting tourism for Clayton County. The Tourism Authority Fund is budgeted on a modified accrual basis.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 176,729 | 93,437 | 197,731 | 197,731 |

The annual fund balance for this fluctuates based on the amount of capital improvements the Tourism Authority plans for the current fiscal year. The Board will generally allow a reserve to build then authorize a capital improvement on a pay-as-you-go basis. This action depletes the reserve. For fiscal year 2012 the staff is estimating that the fund will reverse its previous downward trend.

Emergency Telephone System Fund

The estimated fund balance for the Emergency Telephone System Fund at June 30, 2011 is \$ 1,621,240 as exhibited in the following table. The primary reason for the relatively stable fund balance trend is that the County maintains a conservative policy on expending these funds, has invested wisely in equipment, and has managed personnel needs efficiently while insuring that public safety needs are met. The decrease for FY 2012 is a result of investment in new technology to enhance E-911 communications.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|-----------|-----------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 3,861,450 | 3,591,850 | 1,621,240 | 1,621,240 |

The Emergency Telephone System Fund has pledged 75 percent of its wireless revenue for the debt service on the new Police/E911 Building. This will help to improve performance and efficiency in the operation and will ultimately save money in the future for the Emergency Telephone System Fund. The long-term outlook is that revenues will continue to adequately fund expenditures for this fund for the foreseeable future. The Emergency Telephone System Fund is on a modified accrual basis for budgeting and actual reporting purposes.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Federal Narcotics Condemnation Fund

The Federal Narcotics Condemnation Fund is a self-supporting accounting entity in which the revenues collected from federally controlled seized assets are accounted for in a separate fund. Fund balance has declined because the Federal Narcotics Condemnation Fund has pledged 75 percent of its available fund balance towards the debt service on the new Police Headquarters/E911 Building. The following table gives a comparison of the fund balance for the Federal Narcotics Condemnation fund over a four-year period. These monies are legally restricted for the enhancement of law enforcement activities in Clayton County. This fund uses the modified accrual basis of budgeting and actual reporting.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 472,798 | 604,906 | 1,074,404 | 1,074,404 |

State Narcotics Condemnation Fund

The State Narcotics Condemnation Fund is a self-supporting accounting entity in which the revenues collected from state or locally controlled seized assets are accounted for in a separate fund. The following table gives a comparison of the fund balance for the State Narcotics Condemnation fund over a four-year period. These monies are legally restricted for the enhancement of law enforcement activities in Clayton County.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 300,499 | 409,860 | 580,814 | 580,814 |

The fund balance increase results from increased seizure activity and police and drug task force members. Funds are primarily expended for crime prevention supplies and training for the Police department and Narcotics/Gang Task Force. The State Narcotics Fund utilizes the modified accrual basis for budgeting and actual reporting purposes.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Jail Construction and Staffing Fund

The Jail Construction and Staffing Fund is a self-supporting accounting entity in which the surcharges by the various courts on traffic and criminal fines are collected. The following table gives a comparison of the fund balance for the Jail Construction and Staffing Fund over a four-year period. These monies have legal restrictions for their use. The County has adopted as a policy to use these funds in providing correctional officer staff for the Clayton County Sheriff's Office. Correctional officers are assigned to staff the jail facility.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|-----------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 1,588,555 | 319,630 | 105,990 | 105,990 |

The cost of staffing the jail facility greatly exceeds the revenue generated annually by this fund. This fund is basically a flow-through fund where revenues are collected on a monthly basis from all the various sources and once a year is transferred to the general fund to pay the salary costs of the jail staff. The Jail Construction and Staffing Fund utilizes the modified accrual basis for budgeting and actual reporting purposes.

Juvenile Supplemental Services Fund

The Juvenile Supplemental Services Fund is a self-supporting accounting entity created in FY 1994 pursuant to State legislation, making a provision for a surcharge on juvenile court fines. The following table gives a comparison of the fund balance for the Juvenile Supplemental Services Fund over a four-year period. The monies are legally restricted for supervisory services for the Juvenile Court System.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 22,770 | 16,922 | 15,179 | 15,179 |

During the past several years, the number of juvenile cases being heard in Clayton County has continued to grow. The court was granted an additional full-time judge in FY 2004 to handle the increasing case load. This fund uses the modified accrual basis for budgeting and actual reporting purposes.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Drug Abuse Treatment and Education Fund

The Drug Abuse Treatment and Education Fund is a self-supporting accounting entity used to account for those surcharges levied on fines for the purpose of funding drug education programs. The following table gives a comparison of the fund balance for the Drug Abuse Treatment and Education Fund over a four-year period. The County's court system began collecting these revenues during FY 1998.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 3,410 | 707 | 1,005 | 1,005 |

The Clayton County Board of Commissioners uses recommendations from the Clayton County Collaborative Board for funding various programs. Recommendations for the uses of the Drug Abuse and Treatment Fund for FY 2012 are the Substance Abuse Program, Prevention Plus Program, Clayton House, and the Clayton Center Adolescent Lighthouse Program. The cumulative impact of these funding decisions is expected to keep the fund balance relatively close to zero and provide as much education to Clayton County citizens as possible. The Drug Abuse Treatment and Education Fund utilizes the modified accrual basis of budgeting.

Alternative Dispute Resolution Fund

The Alternative Dispute Resolution Fund is a self-supporting accounting entity in which the surcharges by the various courts on traffic and criminal fines are collected. The following table gives a comparison of the fund balance for the Alternative Dispute Resolution Fund over a four-year period. These monies have legal restrictions for their use. The fund is administered by the Alternative Dispute Resolution Board which is chaired by the Chief Superior Court Judge. This fund is for the management of mediation agreements primarily for Superior Court.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 421,231 | 397,512 | 373,386 | 373,386 |

The operations of this fund are currently funded at adequate levels, as can be seen by the fund balance in the table above. This fund uses the modified accrual basis for budgeting and actual reporting purposes.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Victim Assistance Fund

The Victim Assistance Fund is a self-supporting accounting entity in which the surcharges by the various courts on traffic and criminal fines are used to help the victims of misdemeanor crimes. While the District Attorney and Solicitor General's offices were being set up to handle the new requirements of this legislation during the first year of operation, the monies generated from this surcharge accumulated in this fund.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 65,846 | 1,101 | 1,005 | 1,005 |

Due to the declining Court fines the fund balance is expected to decline and remain near zero. The County utilizes all revenue from this fund to serve victims. The Victim Assistance Fund uses the modified accrual basis for budgeting and actual reporting purposes.

Domestic Seminars Fund

The Domestic Seminars Fund is a self-supporting accounting entity that accounts for the monies received and expended on materials and services for participants of the Domestic Relations Seminar. The following table gives a comparison of the fund balance for the Domestic Seminars Fund over a four-year period. This seminar is required of persons in a domestic relation court action where minor children are involved.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 8,864 | 9,452 | 13,637 | 13,637 |

The operations of this fund are currently funded at adequate levels as can be seen by the fund balance in the table above. This fund will fluctuate based on the number of cases the court sends to the seminar. This fund uses the modified accrual basis for budgeting and actual reporting purposes.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

State Court Technology Fee Collection Fund

The State Court Technology Fee Collection Fund was created in FY 2005. It provides for the imposition and collection of a fee to be used for fulfilling the technological needs of the State Court and its supporting offices. The fee, not to exceed \$5 is charged when a civil action is filed.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 615,395 | 754,806 | 844,113 | 844,113 |

The fund balance is projected to continue to grow while creating relief for taxpayers as it pertains to providing technological enhancements for State Court and its supporting offices. The State Technology Fund utilizes the modified accrual basis for budgeting and reporting purposes.

Clayton Collaborative Authority Fund

The Clayton Collaborative Authority Fund is used to account for special grant funds to enable the Authority to receive and review requests from charitable organizations needing assistance. The following table gives a comparison of the fund balance for the Clayton Collaborative Authority Fund over a four-year period. The Collaborative Board makes annual recommendations to the Clayton County Board of Commissioners for program funding on a priority, need, and suitability basis.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 3,369 | 27,453 | 15,640 | 15,640 |

The operations of this fund are currently funded at adequate levels, as can be seen by the fund balance in the table above. This fund is expected to maintain a low average fund balance in case additional matching funds are needed during the fiscal year. The fund uses the modified accrual basis for budgeting and reporting purposes.

Clayton County Aging Grant Fund

The Clayton County Aging Fund is used to account for special donations, Federal and State grant funds and County matching funds to provide the citizens of the County with Meals-on-Wheels and other aging program services. The operations of this fund are

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 45,796 | 45,796 | 36,196 | 36,196 |

currently funded at adequate levels as can be seen by the fund balance in the table above. This fund uses the modified accrual basis for budgeting and reporting purposes.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Other County Grants/HUD Fund

The Other County Grants Fund is used to account for all other grants received by the County and is required by the Georgia Department of Community Affairs, relating to the Uniform Chart of Accounts. The following table gives a comparison of the fund balance for the Other County Grants Fund over a four-year period. This fund balance review also accounts for the Housing and Urban Development Fund.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|-----------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 476,251 | 1,421,091 | 1,658,338 | 1,658,338 |

The operations of this fund are currently funded at adequate levels as can be seen by the fund balance in the table above. Fund balance varies depending on how funds are appropriated and spent each year as received by the grantees. The funds are spent and reimbursed to the County. This fund uses the modified accrual basis for budgeting and actual reporting purposes.

Law Library Fund

The Law Library Fund is a self-supporting accounting entity in which the surcharges by the various courts on traffic and criminal fines are collected. The following table gives a comparison of the fund balance for the Law Library Fund over a four year period. These monies have legal restrictions for their use. The fund is administered by the Law Library Board which is chaired by the Chief Superior Court Judge. This fund is for the management and maintenance of the County's Law Library.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 27,449 | 21,115 | 11,360 | 11,360 |

The operations of this fund are currently are sufficient to support this program. The fund uses the modified accrual basis for budgeting and actual reporting purposes.

Street Lights Fund

The Street Lights Fund is a self-supporting accounting entity in which the revenues collected from the customers are expected to cover all the expenditures incurred to provide the service. With utility and fixture maintenance costs rising each year and the rate schedule being reviewed infrequently, it is important to have sufficient reserve funds in the event that fees collected are not enough to pay for the level of services being provided. In addition, adequate cash reserves are needed to pay the utility bills for the first four months of the fiscal year until the revenues are received sometime in November.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Street Lights Fund

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 11,892 | 11,596 | 5,215 | 5,215 |

Over the past three years the fund balance has declined due to increasing utility costs. In projecting the fiscal year 2011 ending fund balance, it is assumed that revenues would not be sufficient to cover all the expenditures incurred during the year. An increase of \$10.00 per household will be implemented in FY 2012. The cost per foot of frontage will also increase to \$.25 per foot from the current \$.19 per foot. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

Ellenwood Tax Allocation District

The Ellenwood Tax Allocation District Fund is a Special Revenue Fund used to capture the revenues and expenditures of the Ellenwood TAD. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 88,467 | 72,871 | 111,771 | 111,771 |

Northwest Clayton Tax Allocation District

The Northwest Clayton Tax Allocation District Fund is a Special Revenue Fund used to capture the revenues and expenditures of the Northwest Clayton TAD. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 0 | 343,514 | 366,828 | 366,828 |

Central Clayton Tax Allocation District

The Central Clayton Tax Allocation District Fund is a Special Revenue Fund used to capture the revenues and expenditures of the Central Clayton TAD. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 0 | 375,388 | 467,839 | 467,839 |

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Forest Park Tax Allocation District

The Forest Park Tax Allocation District Fund is a Special Revenue Fund used to capture the revenues and expenditures of the Forest Park TAD. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 0 | 23,588 | 40,553 | 40,553 |

Debt Service Fund

The Debt Service Fund is used to account for the resources accumulated and payments made for principal and interest on long term general obligation debt of governmental funds. The following table gives a comparison of the fund balance for the Debt Service Fund over a four year period. The monies have legal restrictions for their use. The Debt Service Fund uses the modified accrual basis for budgeting and reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|-----------|-----------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 5,946,403 | 5,951,783 | 5,996,225 | 5,996,225 |

Enterprise Funds

Landfill Enterprise Fund

The Landfill Enterprise Fund is a self-supporting accounting entity in which the revenue from tipping fees supports the operations of the landfill. The following table gives a comparison of the fund balance for the Landfill Enterprise Fund over a four year period. These monies have legal restrictions for their use. The fund is operated by the Solid Waste Management Authority which consists of two members of the Board of Commissioners and three members nominated by the County's Board.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 439,849 | 40,110 | 5,500 | 5,500 |

The operations of this fund are currently under funded due to reduced tonnage at the landfill. As a result additional revenue must be generated in order to sustain this fund. The Solid Waste Authority is examining methods and changes to eliminate local waste providers from dumping outside the County. The tipping fee schedule may be adjusted to ensure the financial viability of this enterprise fund. No property tax dollars are budgeted to fund the Landfill Enterprise Fund. The County is also required to include in the operating budget an amount to cover post-closure care and monitoring cost which is included in the General Fund budget. This fund uses the accrual basis for budgeting and actual reporting.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Clayton Airport Enterprise Fund

The Clayton Airport Enterprise Fund is a self-supporting accounting entity in which the revenue from landing, storage, and fueling supports the operations of the airport. The following table gives a comparison of the fund balance for the Landfill Enterprise Fund over a four-year period. The fund is operated by the Clayton County Airport Authority, which consists of seven members, all appointed by the Clayton County Board of Commissioners.

| | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 PROJECTED |
|------------------------|-------------------|-------------------|----------------------|----------------------|
| Fund Balance - June 30 | 17,150,328 | 17,312,171 | 17,237,171 | 17,237,171 |

The operations of this fund are currently funded at adequate levels, as can be seen in the fund balance in the table. No property tax dollars are budgeted to fund the Clayton Airport Enterprise Fund. This fund uses the accrual basis for budgeting and reporting.

C-Tran Mass Transit Enterprise Fund

The C-Tran Mass Transit Fund is will not be utilized in the 2011 budget. Operations of C-Tran were terminated on 3/31/2010 due to financial concerns. As a result no fund balance is maintained. The remaining fund balance will be closed out to the General Fund once federal grant interests are repaid.. This fund uses the accrual basis for budgeting and actual reporting.

| | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 PROJECTED |
|------------------------|-------------------|-------------------|----------------------|----------------------|
| Fund Balance - June 30 | 0 | 2,369,802 | 0 | 0 |

Capital Project Funds

Health Department Fund

The Health Department Fund accounts for the construction of the public health center. This fund uses the modified accrual basis for budgeting and actual reporting.

| | FY 2009 ACTUAL | FY 2010 ACTUAL | FY 2011 ESTIMATED | FY 2012 PROJECTED |
|------------------------|-------------------|-------------------|----------------------|----------------------|
| Fund Balance - June 30 | 148,629 | 132,510 | 132,630 | 132,630 |

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Jail/Judicial Complex

The Jail/Judicial Complex Fund accounts for the construction of the jail, courthouse and public administration building located in Jonesboro. This fund uses the modified accrual basis for budgeting and reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 0 | 0 | 0 | 0 |

Roads and Recreation Projects Fund

The Roads and Recreation Projects Fund accounts for the construction of recreation centers, senior centers and road improvements to be funded primarily through Special Local Option Sales Tax receipts, grant revenues and proceeds from the Tourism Authority Revenue Bonds. This fund uses the modified accrual basis for budgeting and reporting.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|-------------|-------------|-------------|-------------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 131,365,930 | 127,641,672 | 119,431,530 | 119,431,530 |

Police Headquarters/E911 Center Capital Projects Fund

This fund accounts for construction of the police headquarters and E911 center located in Jonesboro. This fund uses the modified accrual basis for budgeting and reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|---------|---------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 0 | 0 | 0 | 0 |

2009 SPLOST

The 2009 SPLOST Capital Projects Fund is newly created to account for the SPLOST approved by voters in July, 2008. This fund uses the modified accrual basis for budgeting and reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|------------|------------|------------|------------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 18,533,740 | 51,678,192 | 67,122,072 | 67,122,072 |

CLAYTON COUNTY, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Capital Project Funds

The Tax Allocation District Capital Projects Fund is a newly created fund utilized to capture the capital projects for the renovation and expansion in the Ellenwood Tax District. This fund uses the accrual basis for budgeting and actual reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|-----------|-----------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 4,492,120 | 4,391,691 | 1,966,749 | 1,966,749 |

Internal Service Funds

Workers' Compensation Self-Insurance Fund

The Workers' Compensation Fund was established in 1982 to provide resources for payment of workers' compensation claims of County employees. Individual departments are charged for workers' compensation based upon previous insurance carriers' cost charges. This fund uses the accrual basis for budgeting and actual reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|-----------|-----------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 1,290,798 | 2,262,122 | 1,430,840 | 177,840 |

Medical Self-Insurance Fund

The Medical Fund was established in 1989 to provide resources for payment of employee medical claims. The County's portion of the medical costs is transferred to the self-insurance fund each pay period. The employee's portion of the medical costs is withheld from the employee and transferred to the self-insurance fund each pay period. This fund uses the accrual basis for budgeting and reporting purposes.

| | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------|-----------|-----------|-----------|-----------|
| | ACTUAL | ACTUAL | ESTIMATED | PROJECTED |
| Fund Balance - June 30 | 3,182,972 | 4,301,633 | 5,427,468 | 5,427,468 |

CLAYTON COUNTY, GEORGIA STAFFING POLICY AND CHANGES

The Clayton County Board of Commissioners is committed to providing their citizens with the highest level of services possible. In order to achieve this goal, the employees of the County must perform their assigned duties efficiently and effectively. The policy of the board is to provide these services with the current level of staff for as long as possible. However, the time arises when additional personnel are needed to fulfill the above-stated goals.

During the budget process, all County departments are given worksheets that allow them to request additional personnel for the upcoming fiscal year. The individual department is responsible for performing a realistic workforce evaluation that addresses their needs for the coming year, as well as years to come. Each department then submits their requests, with a detailed explanation attached, to the Chairman of the Board of Commissioners for his consideration. The Chairman then forwards these requests to the Finance Department in order to calculate the financial implications of the requests.

After performing a detailed financial analysis, the Finance Department submits their recommendations to the office of the Chairman. The Chairman and his staff then review the recommendations of the Finance Department in order to formulate a recommendation for the Board of Commissioners. The ultimate decision on staffing changes is made by the Board of Commissioners.

In Fiscal Year Ending June 30, 2012, the Board of Commissioners recommended no additional positions in the General Fund.

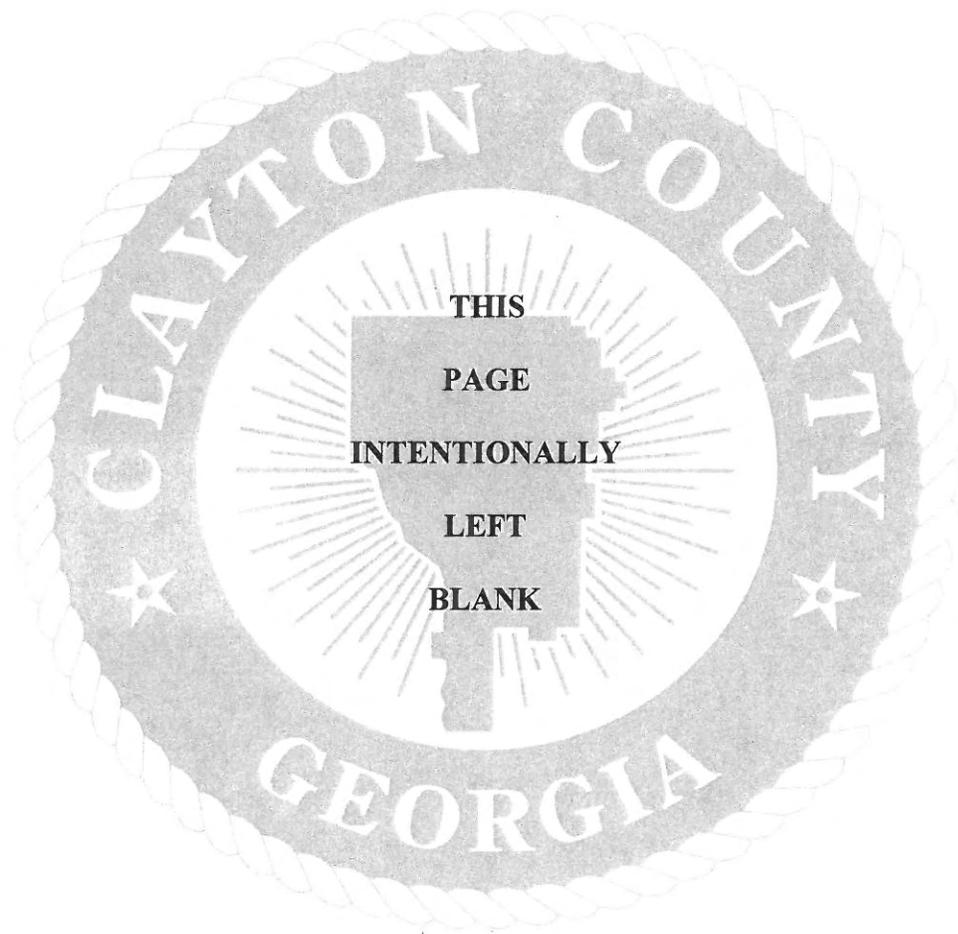
Please refer to the following two spreadsheets that provide a detailed breakdown of the current staffing level and of the approved new positions. The spreadsheet entitled *Summary of Full-Time Personnel- Clayton County* provides a detailed breakdown of the staffing level of the County for the past two years and the upcoming fiscal year. The spreadsheet entitled *Approved New Position List* details any of the new positions added for Fiscal Year 2012 and the department where they were added.

**Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2011
Fiscal Year Ending June 30, 2012**

No new positions were approved for Fiscal Year 2012

**CLAYTON COUNTY, GEORGIA
SUMMARY OF FULL-TIME PERSONNEL**

| <u>DEPARTMENT</u> | <u>FY 2010 ACTUAL</u> | <u>FY 2011 ACTUAL</u> | <u>FY 2012 BUDGET</u> |
|---|---------------------------|---------------------------|---------------------------|
| Board of Commissioners | 17 | 17 | 17 |
| Buildings & Maintenance | 24 | 24 | 24 |
| Central Communications/E911 | 55 | 55 | 55 |
| Central Services | 18 | 18 | 18 |
| Clerk of State Court | 22 | 22 | 22 |
| Clerk of Superior/Magistrate Court | 34 | 35 | 35 |
| Community Development/Planning & Zoning | 32 | 29 | 29 |
| Corrections Department | 52 | 54 | 54 |
| District Attorney | 67 | 68 | 68 |
| Economic Development Officer | 5 | 5 | 5 |
| Emergency Medical Services | 111 | 111 | 111 |
| Extension Service | 9 | 7 | 7 |
| Finance Department | 42 | 42 | 42 |
| Fire Department | 255 | 254 | 254 |
| Garage | 21 | 21 | 21 |
| Indigent Defense | 3 | 3 | 3 |
| Information Technology | 53 | 54 | 54 |
| Internal Audit | 4 | 4 | 4 |
| Juvenile Court | 62 | 60 | 60 |
| Library System | 47 | 47 | 47 |
| Magistrate Court | 10 | 10 | 10 |
| Narcotics | 26 | 26 | 26 |
| Parks & Recreation | 73 | 73 | 73 |
| Personnel Department | 11 | 11 | 11 |
| Police Department | 398 | 395 | 395 |
| Probate Court | 12 | 12 | 12 |
| Refuse Control | 43 | 42 | 42 |
| Registrar | 5 | 5 | 5 |
| Risk Management | 13 | 13 | 13 |
| Senior Services | 29 | 36 | 36 |
| Sheriff's Department | 344 | 344 | 344 |
| Solicitor's Office | 38 | 39 | 39 |
| Staff Attorney | 6 | 6 | 6 |
| State Adult Probation | 6 | 3 | 3 |
| State Court | 16 | 16 | 16 |
| Superior Court | 36 | 36 | 36 |
| Tax Assessors | 29 | 29 | 29 |
| Tax Commissioner | 32 | 32 | 32 |
| Transportation & Development | 141 | 142 | 142 |
| | | | |
| TOTAL CLAYTON COUNTY POSITIONS | 2201 | 2200 | 2200 |



POLICIES & PROCEDURES

CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2012 Budget Document

I. Mission Statement

Clayton County will be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world.

II. Strategic Goals and Objectives

The Clayton County Board of Commissioners has committed itself to achieving the goals of reducing crime and promoting safety, expanding services, maintaining the lowest possible tax burden on property owners, making operations more efficient, recognizing and rewarding the efforts of our employees and maintaining our capital assets and infrastructure. The Board of Commissioners views growth as an opportunity to increase the quality of life for taxpayers as well as County employees. Our strategic plan represents the specific methods and philosophies that we have chosen for facing future growth and enhancing the high standard of living in Clayton County. The plan below details how the safety, infrastructure, human resources, financial and technological goals mentioned above and on page 17 will be accomplished. Both short and long term goals for each department are detailed in the Departmental Summary section beginning on page 109.

III. The Plan

A. RESTORE PUBLIC TRUST IN COUNTY GOVERNMENT

- Full commitment to implementation of studies and plans.
- Communication of project status to citizens on a regular basis.
- Adopt a code of ethics to insure integrity.
- Utilize public relations staff to communicate with citizens.
- Hire/contract with a marketing firm to develop branding and marketing plan.

B. FISCAL STRENGTH THROUGH FISCAL CONSERVATISM

- Utilize available technological advances to make operations as efficient as possible.
- Enhance existing policies and procedures.
- Maximize the amount of interest income earned on idle cash balances through prudent investment practices.
- Identify opportunities where the amount of local taxes paid is replaced by a reduction in taxes assessed by other units of government.
- Utilize fees received for services rendered to reduce tax assessments.

**CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2012 Budget Document**

C. INFRASTRUCTURE EXCELLENCE

- Conduct a plan for a total infrastructure assessment to meet the County's future operating needs.
- Update the transportation plan based on current needs and growth demands.
- Ensure the accuracy of the County's financial records through an annual external audit and continue to apply the accounting standards and reporting changes required by the Georgia Department of Audits, U. S. Governmental Accounting Office, American Institute of Certified Public Accountants, and Governmental Accounting Standards Board (GASB) including Statements Number 34 - 45.
- Maintain safe vehicles and replace vehicles as they are deemed to be beyond repair or when the repair cost exceeds the value of the vehicle.
- Constantly evaluate fleet in order to ensure all vehicles meet Federal and State regulations that apply to emissions, fuel type and fuel consumption.
- Utilize available technological advances to make operations as efficient as possible.
- Continue to replace older computer technology and personal computers as needed.
- Create paperless County transactions where practical while maintaining the necessary level of record keeping.
- Encourage hardware and software improvements to increase operating efficiencies.
- Continue design and implementation of geographical information systems (GIS).

D. OPERATIONS AND SERVICE EXCELLENCE

- Ensure that the citizens' needs are being properly addressed by focusing on quality customer service.
- Reorganization of County government for efficiency and effectiveness.
- Allow a time during Commission meetings to be designated for public comment on pertinent subjects not already on the agenda.
- Ensure that employee contact with citizens is helpful and courteous.
- Evaluate and improve upon any customer service weaknesses that may exist with County employees' interaction with the public.
- Provide employee training as needed to establish and maintain a high level of customer service.
- Recognize and reward employees for their efforts.
- Continue an annual increase in employee compensation packages to reward employees for their performance and accomplishments.
- Provide a safe and friendly work environment for all County employees.
- Continue the newly established educational and recruitment incentive pay for certain experienced public safety officers.

CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2012 Budget Document

E. MANAGING AND PLANNING FOR GROWTH AND ECONOMIC DEVELOPMENT

- Restructure of Community Development/Planning.
- Update zoning ordinances.
- Establish an economic development consortium to develop a strategy for economic growth.
- Develop a comprehensive master plan for land use, code enforcement, and zoning ordinances.
- Commissioners will meet periodically with the governing bodies of the cities, towns and school districts to discuss issues of mutual interest.
- Seek funding of a rail system.
- Facilitate the financial planning for future fiscal years, project expenditure needs and expected results of operation over a longer period of time.
- Department heads and their respective financial analysts are expected to continue to assemble data that will prepare the County for any future legal requirements, legislation or topics that may have impact on the operations of the County.
- The Board will review and adopt a Budget with realistic expenditure and conservative revenue projections.

F. LEADERSHIP

- All aspects of the County will improve efforts to work with local municipalities as needed.
- Each department is responsible for creating performance measures and tracking those measures to monitor their productivity.
- An annual audit of measures should determine whether they are good, measurable indicators of a department's work product and goals.
- Measures that are not indicative of the County and department's mission statements should be re-written to aid in the accomplishment of county-wide goals and objectives.

IV. Anticipated Short and Long Term Outcomes

- Minimal staff and service cuts during slow economies due to fiscal conservatism.
- Prevent unexpected use of fund balance through enhanced communication and planning.
- Prevent financial problems related to employee errors or theft by conducting external annual audits and random internal audits.
- Keep infrastructure growth parallel with population growth to avoid large costly discrepancies in services such as public transportation.
- Reduce large unexpected cost associated with outdated and obsolete equipment and vehicles by maintaining and making small purchases consistently.
- To reduce crime and promote safety by increasing public safety resources.

CLAYTON COUNTY, GEORGIA
BUDGET DEVELOPMENT GUIDELINES FOR FISCAL YEAR 2012
2012 Budget Document

PROVISION OF SERVICES

Responsibilities in Budget Process

- All departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements.
- Departments are expected to fully justify each of their budgetary requests for funding. The budget process is intended to weigh all competing requests for County resources, within expected fiscal constraints.
- The Board of Commissioners is expected to approve a fiscally sound budget that will allow the County to continue to operate efficiently at its current level of services for years to come.

Full Range of County Services

- The County provides a full range of governmental services in order to maintain and enhance the quality of life in Clayton County. In the FY 2012 current service level budget, the full range of services will be maintained.
- Enhancements to and delivery modifications for the current service level will be identified separately in each department's budget submission.

REVENUES

Projections

- Revenues for all funds are projected on a conservative basis to ensure that sufficient financial resources are available to meet the anticipated obligations associated with delivering services to our citizens.
- Revenues are analyzed and budgeted on a line by line basis.
- Each account and revenue category is reviewed for all known factors affecting the projection.
- Elastic revenues, such as local option sales tax and interest income, will be projected on a basis consistent with staff's conservative economic assumptions for FY 2012.
- Legislative impacts are recognized and reflected in the forecast. For example caps on certain types of taxes may limit or reduce revenues.
- Historical trends and current receipts are analyzed to determine whether these levels will continue.
- Reimbursements from Grants and State agencies are reviewed to insure the County is eligible to receive reimbursement.
- Department heads responsible for receipt of revenues also review revenue projections to insure accuracy.

Property Taxes

- The property tax continues to be the most significant revenue source for the tax-supported funds of the County. The repeal of the homestead exemption will have a negative impact on property taxes.

CLAYTON COUNTY, GEORGIA
BUDGET DEVELOPMENT GUIDELINES FOR FISCAL YEAR 2012
2012 Budget Document

- As a means of funding current, capital outlay, debt service and intergovernmental expenditures as they relate to the service level for the previous fiscal year, Clayton County will set its maintenance and operations (M&O) millage at an amount necessary to meet that year's necessary revenue production capacity. As a result, additional property tax revenues were necessary for the new budget year 2012.

User Fees

- All departments will review all user fees and charges that they collect to ensure that they represent the recovery of all direct and indirect costs of service, unless full cost recovery would be an excessive burden on those citizens receiving the service.

EXPENDITURES

General

- The Board has directed the County's staff to manage operations and capital projects in such a way that costs are within current revenues and that unanticipated needs can also be met within current resources.

Additional Personnel

- The Board of Commissioners has directed that the Budget include no new positions.

Pay-As-You-Go Capital Improvement Plan

- To avoid the costly issuance of debt and its associated annual expenses to the extent possible, Clayton County operates under a pay-as-you-go capital purchasing plan to meet most of its capital needs. Pay-as-you-go financing is defined as the utilization of all sources of revenue other than debt issuance (i.e., fund balance contributions, developer contributions, grants, donations, etc.) to fund its capital purchases.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2012 Budget Document

STATEMENT OF INTENT

The following policy statements are used to provide County employees with a set of guidelines as to how the various financial responsibilities associated with the operation of Clayton County are to be carried out. These policies provide general direction to staff, serve as a blueprint for financial operations, establish operational objectives and promote continuity in fiscal decision-making.

The fiscal policies utilized by Clayton County are advantageous to the County in several important ways. These fiscal policies promote long-term financial stability for the County. For example, the budget and reserve fund policies set the level of fiscal responsibility required to prepare the County for potential financial emergencies and abrupt adverse economic conditions. Also, the debt policies utilized by Clayton County limit the scenarios in which the County will pay for current services and projects with future revenues. Most importantly, these policies elevate the credibility of the governing body and promote public confidence in the financial decisions that are made. These policies require complete disclosure of financial matters and provide a forum, the Comprehensive Annual Financial Report, to inform the citizens about the overall financial condition of the County.

SECTION I - OPERATING BUDGET POLICIES

1. Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County 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, as well as for their timely replacement.
3. All Governmental Funds under the control of the Board of Commissioners are subject to the annual budget process. Flexible or cash flow budgets will be prepared for Proprietary Funds (Enterprise and Internal Service) to establish fees and charges and to control expenses.
4. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must be at least equal to the estimated expenditures for each fund.
5. All budgets will be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Pursuant to Governmental GAAP, revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
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6. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be reserved on the year ending balance sheet and re-appropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.
7. Each operating fund budget will be adopted at the total fund level. In looking at compliance with State law, total expenditures for each fund may not exceed the total budget amount. Internal administrative procedures will be adopted to ensure that each individual department or cost center does not exceed their allotted appropriation amount.
8. Clayton County will integrate performance measurement and objectives, and productivity indicators within the budget. Performance measures should be quantifiable indicators about whether a department is reaching its goals. Each department along with the corresponding financial analyst is given the task of evaluating the effectiveness of performance measures. If current departmental resources are not used to meet goals, their resources are not increased.
9. The County 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. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
10. Implementation of a new purchase order requisition system (POR) that will require all departments to initiate a POR and have budget approval prior to accepting goods and services.
11. Clayton County shall comply with all State laws applicable to budget hearings, public notices, public inspections and budget adoption.
12. The budgets for Enterprise and Internal Service Funds shall be self-supporting whenever possible. Excess revenues of Enterprise Funds shall not be transferred to other funds unless authorized in the Annual Budget.
13. Merit Increase Policy when applicable: If an employee's prior year review/hire/promotional date falls within the first seven days of the pay period, the Personnel Action will become effective at the beginning of that pay period. If an employee's prior year review/hire/promotional date falls within the last seven days of the pay period, then the Personnel Action will become effective on the first day of the next pay period.
14. The budget shall be adopted at the legal level of budgetary control which is the organization/department level of control. The Chairman or his designee shall have the authority to transfer funds within a department from one line item to other line items except for salary line item increases. The Clayton County Board of Commissioners must approve any increases in the regular salary and wages account. County departments/Elected officials will not be allowed to exceed their salary and wages account without approval from the Board.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
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SECTION II - CAPITAL POLICIES

1. For budgeting purposes, a capital expenditure is generally defined as the acquisition of any asset with an anticipated cost of at least \$5,000 or more and an estimated useful life greater than one year.
2. Clayton County will undertake capital projects to achieve the following goals:
 - Construct and maintain infrastructure and public facilities;
 - Promote economic development;
 - Enhance the quality of life;
 - Improve the delivery of services;
 - Preserve community and historical assets.
3. Clayton County will initiate all capital purchases within the development of the operating budget to ensure that future operating costs are projected and included in the operating budget where appropriate.
4. Clayton County will utilize a Vehicle Replacement Reserve to acquire and manage the replacement of county vehicles. Vehicles will be replaced when they are beyond repair or when the repair cost exceeds the value of the vehicle.
5. Clayton County will aggressively seek public and private grants, contracts and other outside sources of revenue to fund projects.

SECTION III - RESERVE FUND POLICIES

1. Clayton County will strive to maintain a General Fund working reserve from the unreserved and undesignated fund balance equal to at least 10% of General Fund Revenues. This reserve shall be created and maintained to provide the capacity to:
 - Offset significant economic downturns and the revision of any general government activity;
 - Provide sufficient working capital; and
 - Provide a sufficient cash flow for current financial needs
2. Unreserved, undesignated fund balances for Governmental Funds in excess of the working reserve should be used only for one-time capital non-operating expenditures or mill rate reductions as approved by the Board of Commissioners.
3. Clayton County will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2012 Budget Document

4. Clayton County will develop capital funding to provide for normal replacement of existing capital plant and additional capital improvements financed on a pay-as-you-go basis.

SECTION IV - REVENUE ADMINISTRATION POLICIES

1. Clayton County will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one major revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the adverse effects of an economic downturn.
2. Clayton County will estimate its annual revenues in a conservative and analytical manner.
3. Clayton County will follow a policy of paying for services with user fees when possible to reduce the reliance on taxes and other general revenue sources.
4. Clayton County will aggressively seek public and private grants, as well as contracts and other sources of revenues for funding projects where appropriate.
5. Clayton County will set fees and charges for each Enterprise and Internal Service Fund, at a level that fully supports the total direct and indirect cost of the related activity. Calculations of indirect costs will include the cost of annual depreciation of capital assets and requirements for future capital costs.

SECTION V - ACCOUNTING, AUDITING AND 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 Georgia Code Section 36-81-7.
2. Clayton County will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. The County will also submit the Annual Budget to GFOA for consideration for the Distinguished Budget Presentation Award.
3. Clayton County will establish and maintain a high degree of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles. Clayton County will maintain accurate records of all assets and a high standard of stewardship for public property.

CLAYTON COUNTY, GEORGIA
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4. Clayton County will develop an ongoing system of financial reporting to meet the needs of the Board of Commissioners, department directors, and the general public. Reporting systems will monitor the costs of providing services. The reporting systems will also promote budgetary control and comparative analysis.
5. Clayton County will follow a policy of full disclosure on its Financial Reports.

SECTION VI - DEBT POLICIES

1. Clayton County will confine long-term borrowing to capital improvements and moral obligations.
2. Clayton County will not use short-term debt for operating purposes.
3. Clayton County will follow a policy of full disclosure on every financial report and bond prospectus.
4. General obligation debt will not be used for Enterprise Fund activities.
5. Clayton County will use 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. Clayton County will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible.

SECTION VII - INVESTMENT POLICIES

1. Clayton County will maintain an active program of investing all government funds under the direction of the Finance Director or his/her designee.
2. The investment program shall be operated based on the following principles, with priorities placed on the order as listed below:
 - Safety of Principal - Principal is protected from loss with secure investment practices and collateralization.
 - Maintenance of Adequate Liquidity - A sufficient quantity of investments are readily convertible to cash when needed to meet current obligations, without incurring losses.
 - Yield or Return on Investment - The earnings rate on investments is maximized without diminishing the other principles.

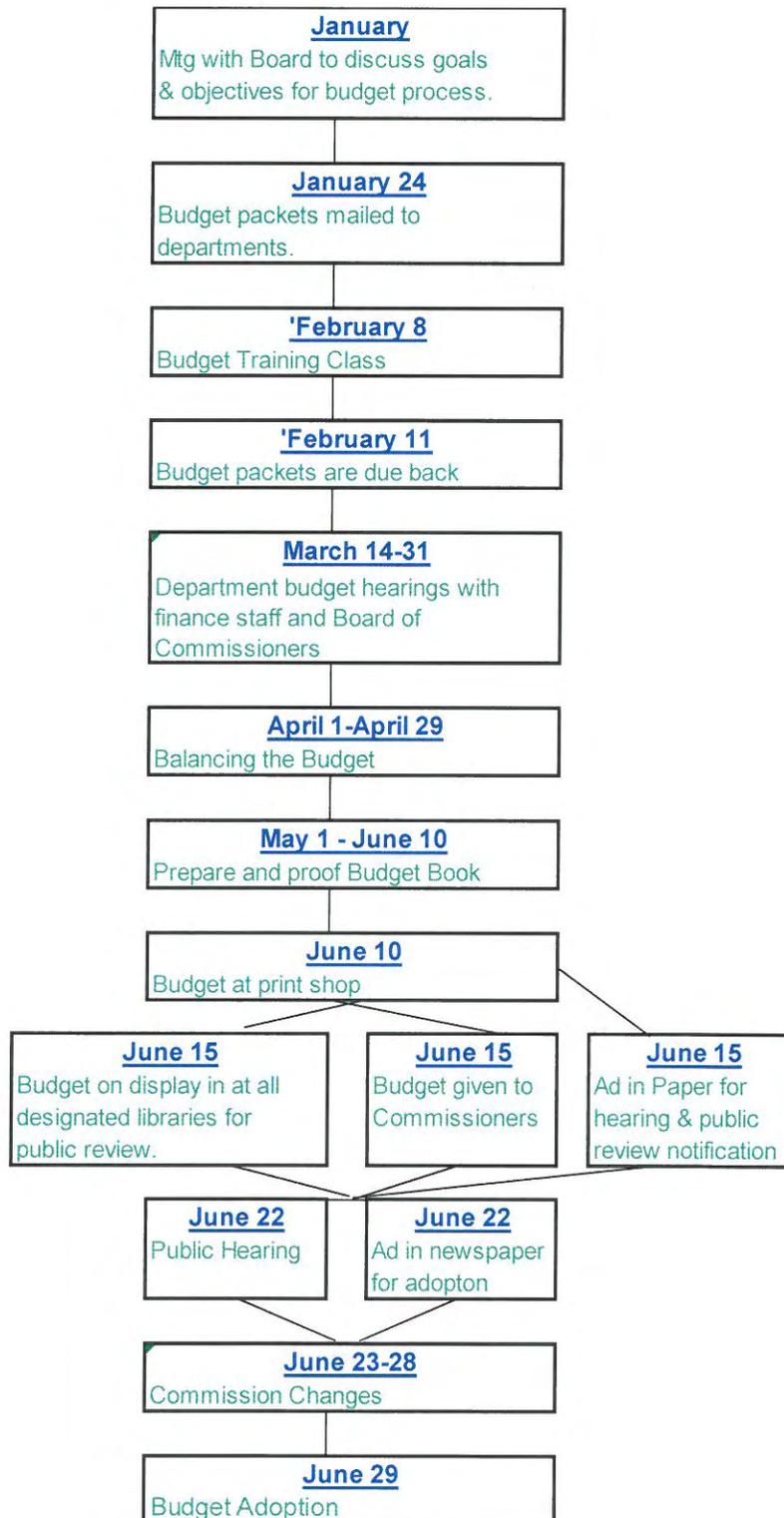
CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
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- Legality - All investments will fully comply with State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment options.
- 3. The investment program will use a competitive selection process for investments in excess of 30 days. Investments will only be placed with qualified financial institutions.
- 4. The investment program will provide for a system of internal control over investments and timely financial reporting of investing activities.
- 5. The Board of Commissioners will approve an investment policy setting forth more specific direction to staff.
- 6. The investment program shall comply with all Georgia laws and Federal regulations for investing public funds and security requirements.

SECTION VIII - PURCHASING POLICIES

1. It is the intent of the Clayton County Board of Commissioners 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 County.
2. The Director of Purchasing will be responsible for the County's purchasing system. All purchases for goods and services must be according to the County's adopted purchasing policies, regulations and procedures.
3. All departments and agencies of Clayton County must utilize competitive bidding procedures, as set forth in the Clayton County Code. Bids will be awarded on a nondiscriminatory basis with efforts to include local and minority businesses.
4. Clayton County 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.

CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2012 Budget Document
 Budget Process Flowchart



CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
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The budget process for the fiscal year began in January. The constant review and refinement of budget data continues through the adoption of the budget in mid June. The process culminates with the publication of the final approved budget document in late June. This budget preparation cycle is summarized on the budget flowchart that precedes this section (page 89).

The first week in February, the Finance Department prepared and mailed a budget request packet for every County department. The packets contained all of the necessary materials and instructions needed by each department to complete its annual budget request. There are several items that each department receives in their budget request packet. They receive a report of the previous fiscal years' actual and budget amounts, with a space to enter the upcoming fiscal year budget request. They also receive forms that allow them to enter requests for annual lease agreements, consulting services, other contract service fees, new personnel, part-time personnel, dues and subscriptions, training, travel and meetings, automobiles, computers, and other equipment items.

During the following month, departments assess their needs for the upcoming fiscal year and prepare their budget requests accordingly. Using the current payroll information, the salary and benefit costs of each current budgeted position is projected by the Finance Department and is already completed in the budget printout. After assessing their needs for the upcoming fiscal year, the departments are required to return their budget request packets, with all the necessary forms completed, to the Finance Department no later than February 11th.

As the budget request packets are returned, the Finance Department analyzes the budget requests and enters them into the budget system in the requested budget column as they appear on the request forms. After further analysis, the Finance Department develops a conservative but reasonable budget for the upcoming fiscal year for each County department. The budget at that point is referred to as the staff's working papers. The Finance Department is required to complete this process no later than the first week of March.

During the second week of March, the Chairman of the Board of Commissioners begins a series of budget meetings where each department is allotted between 30 minutes and 2 hours to meet and discuss their budget with the Chairman of the Board of Commissioners, Finance Director, Budget Manager and Financial Analyst. Budget hearings are open to participation for the full Board of Commissioners. This meeting typically serves as an opportunity for County departments to participate in the Zero-Based Budgeting Approach and explain the need for each dollar to the Chairman, Finance Director and Budget Staff. The staff's working papers are then altered to include any additional critical budgetary needs that had not previously been addressed. These meetings last for approximately five weeks, depending on availability and scheduling issues.

CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2012 Budget Document

After meeting with the department heads, the Budget staff meets for one week to make the final adjustments to the working papers and to begin balancing the budget. This is a time period when all conservative revenue projections are finalized and all operational budget requests are decided upon.

Once all of the necessary changes are made to the working papers, the budget is then referred to as the Chairman's recommendations and all departmental enhancements are entered onto the applicable pages.

The Commissioners are then presented with a proposal of a fiscal year budget typically during the third week of June so that they may review it in order to field questions from the public. The first public hearing is typically held during a night meeting unless there are scheduling issues. Prior to the first public hearing, copies of the proposed budget are placed on display in the Clayton County Library Headquarters, the Lovejoy Library, the Morrow Branch Library, the Riverdale Library and the Jonesboro Library. An ad is placed in the local newspaper, prior to the first hearing, announcing the date and time of the hearing and locations where the document may be reviewed.

The adoption of the fiscal year budget is scheduled for the last week in June. During this scheduled meeting, citizens of Clayton County and members of the Board of Commissioners are encouraged to ask questions. Once the Board of Commissioners approves the fiscal year budget, members of the Budget staff immediately begin preparing the annual budget for printing in its approved status. The revised budget book is then mailed out to department heads and elected officials. The budget is also submitted to GFOA for the Distinguished Budget Presentation Award Program within 90 days of its adoption.

Once the budget is adopted, unexpected events may require the budget to be altered. Such events may include an increase in the cost of goods or services, a change in departmental priorities or the unexpected repair of a large piece of equipment. In order to accommodate these changes, the Board of Commissioners has approved budget transfer procedures. The Board of Commissioners follows all State Statutes and Guidelines governing the adjustment of approved budgets. Clayton County refers to the first type of procedure as a Line Item Transfer. It involves the transfer of money between line items within the same budget. When a department realizes a problem may exist, the appropriate analyst is contacted and either the department will provide suggestions or the analyst will be asked for suggestions regarding the best possible line item to remove the money and cover the shortfall. After the initial contact and decision, the proper form is completed and given to the Finance Director for review and then to the Chairman of the Board of Commissioners for approval. The Chairman may approve any Line Item Transfer that does not involve increases in Regular Salaries and Wages. If approved, the change is entered into the financial system.

The second type of transfer procedure is referred to as a Budget Amendment. It alters the amount originally approved in the budget. If a department has a shortfall of funds then their budget is altered either by increasing revenue or appropriating fund balance. Increases to the Salary account must also be considered a budget amendment and be presented to the Board of Commissioners. A request is sent from the Department to their assigned Financial Analyst who reviews it, prepares the correct

CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2012 Budget Document

documentation and submits it to the Finance Director for review. It is then presented to the full Board of Commissioners during a regularly scheduled business meeting. If approved, the change is entered into the financial system and reflected in the financial statements accordingly. Departments are not encouraged to alter the budget unless it is an emergency.

BASIS OF BUDGETING

Clayton County's annual appropriated budget estimates anticipated revenues and authorizes expenditures. The system used to determine when budgetary revenues are realized and when budgetary expenditures are incurred is known as the budgetary basis of accounting. Sometimes, the budgetary basis of accounting is the same basis of accounting as that used to prepare the financial statements in conformity with GAAP. However, other basis of accounting may also be used for the budget. For example, some components generally recognize revenues and expenditures for budgetary purposes only when cash is received or disbursed (i.e. cash basis). Others use a modified accrual basis and recognize revenues and expenditures for budgetary purposes on a GAAP basis, while treating certain financial commitments such as purchase orders (encumbrances) as expenditures. The Basis of Budgeting for Clayton County for Governmental Funds is Modified Accrual. Enterprise and Internal Service Funds are budgeted based on the Accrual method. The Basis of Budgeting is detailed for each fund in the Budget Summary Section.

The General and Special Revenue budgets are subject to appropriation and adopted on a basis consistent with GAAP. All unencumbered annual appropriations lapses into the fund balance at fiscal year end. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized in the governmental funds. Encumbrances outstanding at the end of the fiscal year are reported as reservations of fund balances and are incorporated as adjustments to the following year's budgets.

The budget for the Airport Authority and the Solid Waste Authority are adopted on the cash basis of accounting to ensure compliance with the existing bond ordinances. During the fiscal year, the budget information is used only as a management tool to monitor the flow of cash for these funds.

CLAYTON COUNTY, GEORGIA
BASIS OF ACCOUNTING
2012 Budget Document

The government-wide financial statements of Clayton County (i.e. the statement of net assets and statement of activities within the CAFR) report information on all of the non-fiduciary activities of the County and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the County is reported separately from certain legally separate discrete component units for which the County is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows; however, a portion of delinquent taxes is recorded as uncollectible. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the current financial period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of the special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available when cash is received by the government.

CLAYTON COUNTY, GEORGIA
DESCRIPTION OF FUNDS
2012 Budget Document

DESCRIPTION OF FUNDS

The County reports the following major funds:

The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The debt services fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The capital project funds account for the acquisition or the construction of capital facilities.

The special revenue funds account for revenue sources that are legally restricted to expenditure for specific purposes.

The Fire District Fund, a major special revenue fund, is used to account for fire protection provided within the fire district. Financing is derived principally from a special tax levy against property owners within the unincorporated area of the County.

Internal service funds account for the operations that provide services to other departments or agencies of the County, or other governments, on a cost reimbursement basis.

The enterprise fund is used for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis is financed or recovered primarily through user charges.

The agency fund is used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments and ad valorem and property taxes.

This budget contains the following funds:

| | |
|-----|--|
| 101 | General Fund, |
| 201 | Fire District Fund, |
| 210 | Hotel/Motel Tax Fund (2% Tax), |
| 211 | Clayton Tourism Authority Fund (4% Tax), |
| 215 | Emergency Telephone System Fund, |
| 220 | Federal Narcotics Condemnation Fund, |
| 221 | State Narcotics Condemnation Fund, |
| 230 | Jail Construction and Staffing Fund, |
| 240 | Juvenile Supplemental Services Fund, |
| 250 | Drug Abuse Treatment and Education Fund, |
| 260 | Alternative Dispute Resolution Fund, |

CLAYTON COUNTY, GEORGIA
DESCRIPTION OF FUNDS
2012 Budget Document

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|-----|--|
| 265 | Victim Assistance Fund, |
| 270 | Domestic Seminars Fund, |
| 275 | State Court Technology Fee Collection Fund, |
| 285 | Clayton Collaborative Authority Fund, |
| 286 | Clayton County Aging Fund, |
| 288 | Housing and Urban Development Fund, |
| 289 | Other County Grants Fund, |
| 290 | Law Library Fund, |
| 295 | Special Purpose Local Option Sales Tax Fund, |
| 306 | Roads and Recreation Projects (SPLOST) Capital Project Fund |
| 307 | 2009 SPLOST Capital Projects Fund |
| 310 | Police Headquarters/E911 Center Capital Project Fund |
| 315 | Tax Allocation District Capital Project Fund |
| 400 | Debt Service Fund, |
| 501 | Street Lights Fund, |
| 502 | Ellenwood Tax Allocation District Special Revenue Fund, |
| 503 | Northwest Clayton Tax Allocation District Special Revenue Fund, |
| 504 | Central Clayton Corridor Tax Allocation District Special Revenue Fund, |
| 505 | Forest Park Tax Allocation District Special Revenue Fund, |
| 710 | Landfill Enterprise Fund, |
| 730 | Clayton Airport Enterprise Fund, |
| 752 | Worker's Compensation Self-Insurance Fund, and |
| 755 | Medical Self-Insurance Fund. |

The General Fund and Fire Fund are funded in part by the two individual County mill rates which are assessed against all real and personal property within the County. The Fire Fund millage is only applicable to unincorporated areas of the County.

The Parks and Recreation Fund budget is funded by recreation class fees and user impact fees assessed for the use of County Parks and Recreation facilities.

The Hotel/Motel Tax Fund budget is funded by the 2% Hotel/Motel Tax that is designated to be used only for the promotion of tourism in our County as approved by the Board of Commissioners.

The Clayton County Tourism Authority Fund budget is funded by the 4% Hotel/Motel Tax that is used to promote tourism. Expenditures from this fund are administered by the Clayton County Tourism Authority as approved by the Board of Commissioners.

The Emergency Telephone System Fund (E-911) budget is funded by monthly 911 service charges to each exchange access facility subscribed to by telephone subscribers and by law it may only be used to pay for emergency 911 system services.

CLAYTON COUNTY, GEORGIA
DESCRIPTION OF FUNDS
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The Federal Narcotics Condemnation Fund is used to account for monies condemned in Superior Court related to federal narcotics cases. Expenditures are for law enforcement operations.

The State Narcotics Condemnation Fund is used to account for monies condemned in State Court related to state narcotics cases. Expenditures are for the enhancement of law enforcement operations.

The Jail Construction and Staffing Fund is used to account for monies fined in Superior and State Court to be used for jail staffing and construction.

The Juvenile Supplemental Services Fund is established to account for restricted revenues from Juvenile Court, which is expendable only for Juvenile Court costs.

The Drug Abuse Treatment and Education Fund is used to account for monies fined in Superior and State Court to be used for drug treatment and education.

The Alternative Dispute Resolution Fund is used to account for monies fined in Superior and State Court to be used to help mediate disputes as an alternative to court proceedings.

The Victim Assistance Fund is used to account for sur-fine revenue from the court system, which by law is to be expended to assist victims.

The Domestic Seminars Fund is used to account for monies received and expended on materials and services for participants of the Domestic Relations Seminar. This seminar is required of persons in a domestic relation court action where minor children are involved.

The State Court Technology Fee Collection Fund provides for the imposition and collection of a fee, not to exceed \$5, to be charged when civil actions are filed. The fees are to be used to fulfill the technological needs of State Court and its supporting offices.

The Clayton Collaborative Authority Fund is used to account for special grant funds to enable the Authority to receive and review requests from charitable organizations needing assistance.

The Clayton County Aging Fund is used to account for special donations, Federal and State grant funds and County matching funds to provide the Citizens with Meals-on-Wheels and other aging program services.

The Housing and Urban Development Fund is used to account for Federal grant funds for Community Development Block Grant Programs and the Home Program.

The Other County Grants Fund is used to account for all other grants received by the County and is required by changes in the laws of the State of Georgia concerning the Uniform Chart of Accounts.

The Law Library Fund is used to account for the sur-fine revenue from the Court system, which by law is used to fund the Public Law Library and various other enhancements to Judicial system programs.

CLAYTON COUNTY, GEORGIA
DESCRIPTION OF FUNDS
2012 Budget Document

The Health Department Capital Project Fund is used to account for the construction of the Health Department and Archives Building.

The Jail/Judicial Complex Capital Project Fund is used to account for the construction of the County's Jail and Judicial Complex. This project was funded by the 1% special purpose sales tax. This fund will no longer be used in fiscal year 2012.

The Roads and Recreation Capital Project Fund is used to account for new construction and maintenance on roads, bridges and highways. It will also account for various maintenance and construction of recreation facilities. These projects are funded by SPLOST.

The 2009 SPLOST Capital Projects Fund is used to account for the construction of projects approved by voters as part of the re-imposition of the 1% sales tax. These projects are funded by SPLOST.

The Police Headquarters/E911 Center Capital Project Fund is used to account for new construction and equipment for the new 94,000 square foot building. The project was funded by the proceeds of Urban Redevelopment Agency Revenue Bonds.

The Tax Allocation District Capital Projects Fund is used to account for new construction for the Ellenwood Town Center Redevelopment Tax Allocation District.

The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long term general obligation debt of governmental funds.

The Street Lights Fund budget is funded by special assessments paid by property owners in the subdivisions that have voted to have County street lights. No property taxes are used to fund these expenditures.

The Ellenwood Tax Allocation District Special Revenue Fund is used to account for the revenues collected for the Ellenwood Town Center Redevelopment. The project is funded by property taxes specifically allocated for redevelopment.

The Northwest Clayton Tax Allocation District Special Revenue Fund is used to account for the revenues collected for the Northwest Clayton Redevelopment. The project is funded by property taxes specifically allocated for redevelopment.

The Central Clayton Corridor Tax Allocation District Special Revenue Fund is used to account for the revenues collected for the Central Clayton Corridor Redevelopment. The project is funded by property taxes specifically allocated for redevelopment.

The Forest Park Tax Allocation District Special Revenue Fund is used to account for the revenues collected for the Forest Park Redevelopment. The project is funded by property taxes specifically allocated for redevelopment.

CLAYTON COUNTY, GEORGIA
DESCRIPTION OF FUNDS
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The Landfill Enterprise Fund accounts for the total cost of operating the County Landfill under the mandates established by the Georgia Comprehensive Solid Waste Management Act. Funding for the Landfill Enterprise Fund is from tipping fees assessed for each ton of refuse dumped. No property tax dollars are budgeted to fund the Landfill Enterprise Fund, however, the County is required to include in its operating budget an amount to cover post-closure care and monitoring cost.

The Clayton Airport Enterprise Fund accounts for the cost of operating the County's airport. Funding for the Airport Fund is from landing, storage, and fueling service fees.

The two self-insurance funds, the Worker's Compensation Self-Insurance Fund, and the Medical Self-Insurance Fund are funded predominately by transfers from the General, Fire, Emergency Telephone System, Landfill Enterprise, and the Airport Enterprise funds.

The Worker's Compensation Self-Insurance Fund through Clayton County has contracted with Georgia Administrative Services, Inc. to administer the fund. Any claim exceeding \$500,000 per occurrence is covered through a private insurance carrier.

The Medical Self-Insurance Fund of Clayton County receives funds from County Employees for a portion of the premium. Any individual claim exceeding \$125,000 per occurrence is covered through a private insurance carrier.

BUDGET CALENDAR

| | |
|------------------------|---|
| January 24, 2011 | Budget packets mailed out to departments |
| February 8, 2011 | Budget Training Class |
| February 11, 2011 | Completed budget packets due back to Finance Department |
| March 14-31, 2011 | Departmental budget hearings with Finance Staff and the Board of Commissioners |
| April 1-April 29, 2011 | Balancing the Budget |
| May 1-June 10, 2011 | Prepare Budget Book |
| June 10, 2011 | Budget to Print Shop |
| June 15, 2011 | Budget is available for public review (Headquarters Library, Lovejoy Library, Morrow Branch Library, Riverdale Library and Jonesboro Library) |
| June 22, 2011 | Public Budget Hearing |
| June 29, 2011 | Budget Adoption |

Refer to flow chart on page 89.

CAPITAL BUDGETING

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2012**

Policies and Procedures

Clayton County has not adopted a formal budgetary process to prepare a five-year Capital Improvement Program (CIP). The Finance department currently consults with the Board of Commissioners to determine the future operating budget required for specific major capital improvement projects and how those projects will be funded. As part of the fiscal year 2012 budget preparation process, information for capital improvements in the County were updated and presented to the Commissioners for their consideration. With the current changes in the budgeting process and the need for a written and formally adopted Capital Improvement Plan, the Finance staff plans to continue in its efforts towards the adoption of a formal long-term capital improvement plan. With the requirements of GASB Statement No. 34, a formal Capital Improvements Program is imminent. The Finance Department has prepared useful life and cost information on infrastructure as part of the GASB Statement No. 34 implementation process. With this information, the preparation of a CIP budget would be the next step in the process.

For fiscal year 2012, a one-year capital budget was developed for major Governmental Fund Type capital purchases and projects. A detail by function, department, and project follows this discussion. This budget is the first step in the process of adopting a Capital Improvements Program. Clayton County has adopted a pay-as-you-go capital budgeting plan. Funding for the fiscal year 2012 approved projects has been budgeted in two ways: one, as an operating expense to the specific department responsible for the project, and two, as an operating transfer to a separate Grants Fund or Capital Project Fund from the appropriated funds available in the General Fund and certain Special Revenue Funds. It is important to note, that major capital projects in the Enterprise Funds are normally not included as part of the operating budgets of those funds. These projects are usually financed by the issuance of debt with principal and interest payments spread over the approximate useful life of the asset being purchased. The result is that those users, who benefit from the existence of the asset, pay for the cost of the asset as part of their user charges. Below is a summary of all capital expenditures for Clayton County for fiscal year 2012 by fund:

| <u>Fund</u> | <u>Amount</u> |
|-----------------------------------|---------------|
| General Fund | \$ 1,130,000 |
| Capital Projects Fund SPLOST 2004 | \$ 0 |
| Capital Projects Fund SPLOST 2009 | \$ 47,301,675 |
| Total Capital | \$ 48,431,675 |

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2012**

The purchase of equipment and funding for projects are included as part of the normal operating budget of Governmental Fund Types. For fiscal year 2012, the County has programmed the purchase of \$1,130,000 for fixed assets which are assets that have a cost greater than \$5,000 and has a useful life greater than 1 year. Due to the economy there is currently a limit on capital expense and only emergency vehicles will be purchased due to the decrease in revenues.

The purchase of fixed assets represents less than 1% of total expenditures in the fiscal year 2012 budget. A detail by department of fixed assets and capital project budgets are included in the schedules that follow this discussion. There are principally three operating policies that drive capital outlay decisions. The first is one that parallels the capital maintenance theory of accounting. It is the goal of the County to have sufficient resources available in a fiscal year to make any necessary capital purchases. Thus, the decision to replace existing plant, property, and equipment is normally based on when it would prove to be cost effective to do so.

As equipment ages and becomes less dependable, it is scheduled for replacement as an integral part of the operating budget. Estimated useful lives and replacement costs are established for equipment, other than motor vehicles. Using this information, each item scheduled for replacement is a component of the budget. Because of the significant impact on the annual budget and the importance in the delivery of effective services, motor vehicle purchases are generally treated differently than other equipment. Vehicle replacement in the past was based on a point system which evaluated repair costs, age and mileage to provide a score used to schedule vehicles for replacement. Fiscal year 2005 was the last year the point system was utilized. Fiscal year 2006 was the first year to utilize a system based on the ability to cost effectively repair vehicles. Vehicles are now replaced when they are beyond repair or when the repair cost exceeds the value of the vehicle. Newer replacement vehicles are expected to achieve a fuel cost savings ranging from 5 to 10 percent. The County continues to purchase similar vehicle models in order to reduce the inventory of spare parts required, reduce repair and maintenance costs.

A second policy guiding capital outlay decisions is whether the purchase serves as a technological advancement. The Board of Commissioners has adopted the concept of providing computer equipment to gain efficiency rather than adding new positions to handle the increasing workload of a growing County. The last of the principal operating policies involves the impact of the capital outlay request on the enhancement of services. Capital outlay decisions most often occur in public safety and recreation. Additions of lights to a soccer field or the purchase of playground equipment for a park enhances the investment the County has at an individual site. Similarly, the purchase of portable computers and scanners for emergency medical service personnel serves to increase the level and value of the services that can be provided to the public.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2012**

Currently, the capital budget process takes place in conjunction with the operating budget process. All departments are required to submit their capital budget requests with their operating requests. As with operating budget requests, capital budget requests are reviewed by the Finance Department, and it is determined whether funding is available for the purchase and whether the purchase is scheduled as part of the replacement of fixed assets. Once the Finance Department has completed its process, the request for capital items is reviewed by the Chairman of the Board of Commissioners for approval to be included in the final document submitted to the Board of Commissioners. The Board, through the normal budget hearing process, will review the departmental requests for capital outlay. Department capital outlay requests that are deleted from the budget through any of the review processes are open to further discussion upon request by individual Elected Officials or Department Directors. Once the final review process is complete, the capital budget is approved as part of the operating budget.

Defining the Capital Improvement Plan (CIP)

Included in the County's plan are capital items that can be broken down into capital expenditures and capital projects. These two components are defined as follows:

Capital Expenditures - Charges for the acquisition of a single purchase of equipment, land, or improvements of land, buildings, fixtures, and other permanent improvements with a value of more than \$5,000 and a useful life of more than one year. Repairs and maintenance of existing County buildings is not a capital expenditure. These items are budgeted within an individual department's annual operating budget. A listing of Capital Expenditures is included in the schedule that follows this discussion.

Capital Improvement Projects - An undertaking that has a specific objective that covers a specific period of time and does not occur on an annual basis. Instead of being part of the County's annual operating budget a capital project expenditure plan is adopted by the Board of Commissioners on a project-by-project basis and serves as an appropriate spending parameter for the current fiscal year. Projects in the fiscal year 2012 capital project budget fall into this category. The purpose of the particular expenditure most often dictates what the accounting treatment will be for the transaction. The C.I.P. budget is generally accounted for in a Capital Projects Fund and usually involves extensive construction for a new or totally renovated building.

Clayton County currently has an existing Special Purpose Local Option Sales Tax (SPLOST) first approved in FY 2004. In July of 2008 the citizens of Clayton County voted to extend the 1 percent sales tax for a new five year period. The new SPLOST which began in January of 2009 will be utilized to provide capital for infra-structure projects in areas such as, juvenile court, public safety, library construction and fire.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2012**

The new SPLOST is anticipated to collect \$232,065,000 and will be utilized for capital and infrastructure improvements throughout the County. Throughout the year, projects may be added or deleted to the list based on increases or decreases in the collection of SPLOST dollars. The County's level one priority for the new SPLOST is the construction of the new Juvenile Justice Center. Currently, juveniles are located in the Old Courthouse. The new center will provide a larger, safer and adequate facility. The County has experienced population growth rates and changes in the demographic make-up which dictates the need for master plans throughout the county. Listed below is an outline of projected of the new SPLOST.

| <u>Department</u> | <u>Estimated Cost</u> |
|----------------------|-----------------------|
| Justice Center | \$15,000,000 |
| Public Safety | 19,837,500 |
| Parks & Recreation | 30,200,000 |
| Library Improvements | 13,750,000 |
| IT Improvements | 24,800,000 |
| Fueling Center | 3,000,000 |
| Transportation | <u>125,477,500</u> |
| Total SPLOST | <u>\$232,065,000</u> |

Financial Impact of Capital Expenditures on the Operating Budget

As indicated above, capital expenditures are appropriated in the fiscal year 2012 operating budget. These capital expenditures are exclusively, with a few exceptions, for replacement equipment, which has either become obsolete or has met its useful life. Therefore, it is the determination of the County that these expenditures of funds will impact not only the current operating budget and will specific ongoing impact on future operating budgets.

Financial Impact of Capital Projects on the Operating Budget

Clayton County uses the term "capital projects" to refer to the construction or acquisition of major government facilities and infrastructure. In accordance with generally accepted governmental accounting practices, most of these projects are accounted for separately in the Capital Projects Fund. Funding for these projects are usually from three sources: 1) pay-as-you-go philosophy which often results in a transfer of monies from other funds; 2) use of debt such as bonds, certificates of participation, or lease purchase arrangements; and/or 3) use of a specific source of revenue other than general revenues such as grants, impact fees, or the Special Purpose Local Option Sales Tax (SPLOST).

Regardless of how the projects are funded, when these projects are completed they often have the potential of having a significant financial impact on the operating budget. Although there were not specific "capital projects" budgeted through the FISCAL YEAR 2012 budget process, there are several on-going capital projects that impact the operating budget of the current and

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2012**

subsequent fiscal years. Due to the economic condition, the on-going capital projects are to be postponed. This will give the county the ability to better meet the current needs for the citizens. The following provides a discussion of capital projects that are currently underway. Each project is projected to carry on in fiscal year 2013.

Recreation Center #4 – Recreation Center #4 is in the planning phase. The location will be located in Lovejoy. All of the new facilities house gymnasiums, class rooms, meeting rooms, fitness rooms, game rooms, pools and kitchens. The centers are approximately 30,000 square feet.

Recreation Center #5 – Recreation Center #5 is also still in the planning and design phase, however; the location is in Jonesboro. It will house many of the same amenities as the other recreation centers built by SPLOST dollars.

The funding for recreation center #5 will be amended when the site has been chosen.

Recreation Center #6 – Recreation Center #6 is in the planning and design phase. It will house many of the same amenities as the other recreation centers built by SPLOST dollars.

Construction will begin on recreation center #6 as soon as final funding is collected.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2012**

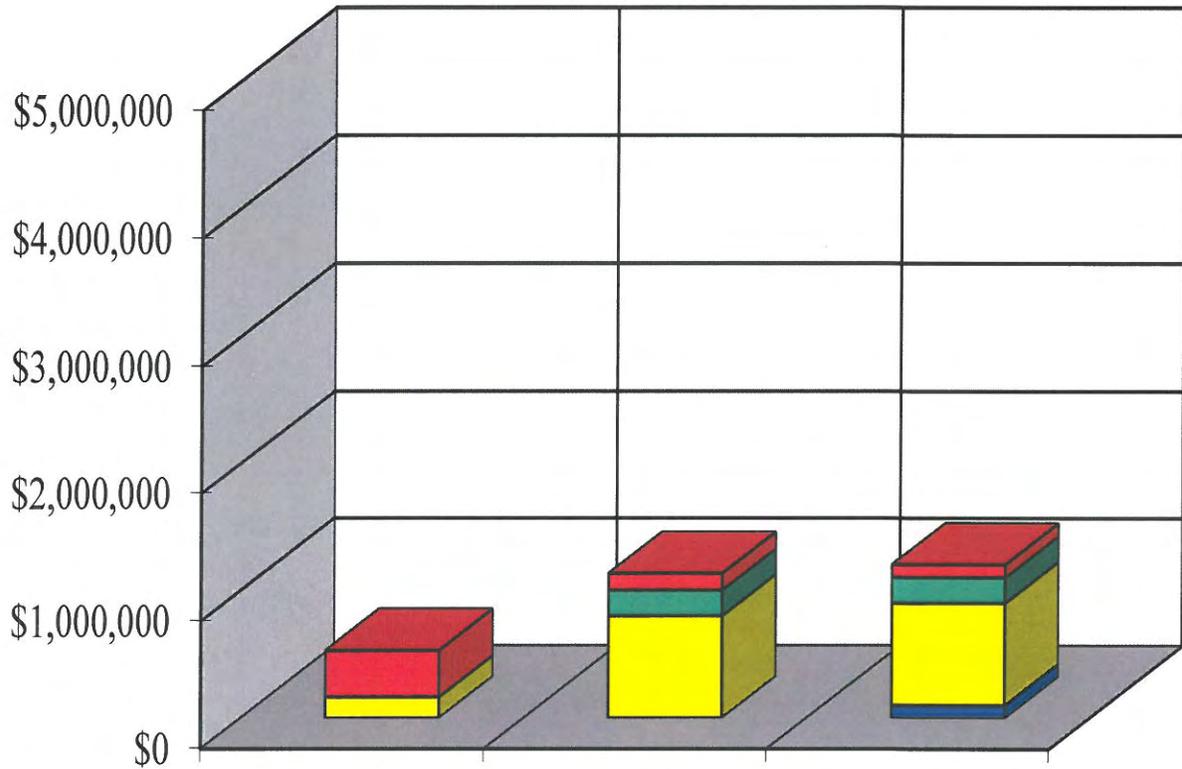
Capital Improvement Program Future

The Finance Department, with direction from the Board of Commissioners, will begin preparation of a Capital Improvements Program (CIP) in the near future. The program will identify and prioritize capital improvement needs and develop funding sources on a multi-year basis, along with determining the impact of the CIP on future operating budgets.

| FISCAL IMPACTS ON OPERATING BUDGET | FY 2011 ACTUAL | FY 2012 BUDGET | FY 2013 |
|--|-------------------|-------------------|--------------|
| General Fund – Buildings & Improvements | \$ 0 | \$ 0 | \$ 100,000 |
| General Fund – Autos & Trucks | \$ 165,289 | \$ 800,000 | \$ 800,000 |
| General Fund – Office Equip, Comp, Furnishings | \$0 | \$ 200,000 | \$ 200,000 |
| General Fund – Other Machinery & Equipment | \$ 362,875 | \$ 130,000 | \$ 100,000 |
| Total | \$ 528,164 | \$ 1,130,000 | \$ 1,200,000 |
| Annual Change Amount | N/A | \$ 601,836 | \$ 70,000 |
| Percentage Change | N/A | 113.9% | 6.19% |

The information on the schedule above and the chart that follows outlines the fact that ongoing capital maintenance for Clayton County has a smaller impact on the 2012 general fund budget than in prior years. Current economic conditions have impacted decisions to fund capital projects out of the general fund. The estimated financial impact of the General Fund improvements is expected to be a savings of \$ 31,500 for fiscal year 2012.

**CLAYTON COUNTY, GEORGIA
SUMMARY OF THE FINANCIAL IMPACT OF
CAPITAL NEEDS ON THE OPERATING BUDGET
FISCAL YEARS 2011 - 2013**



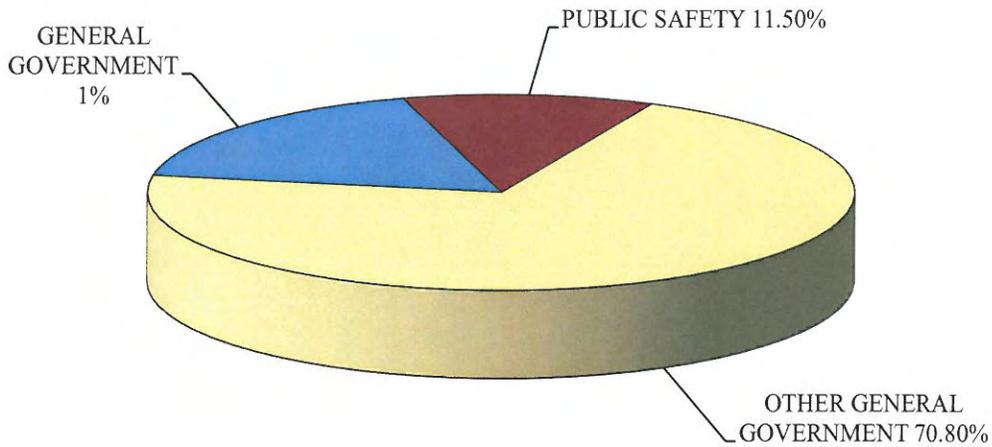
- General Fund - Other Machinery & Equipment
- General Fund - Office Equip, Comp, Furnishings
- General Fund - Autos & Trucks
- General Fund - Buildings & Improvements

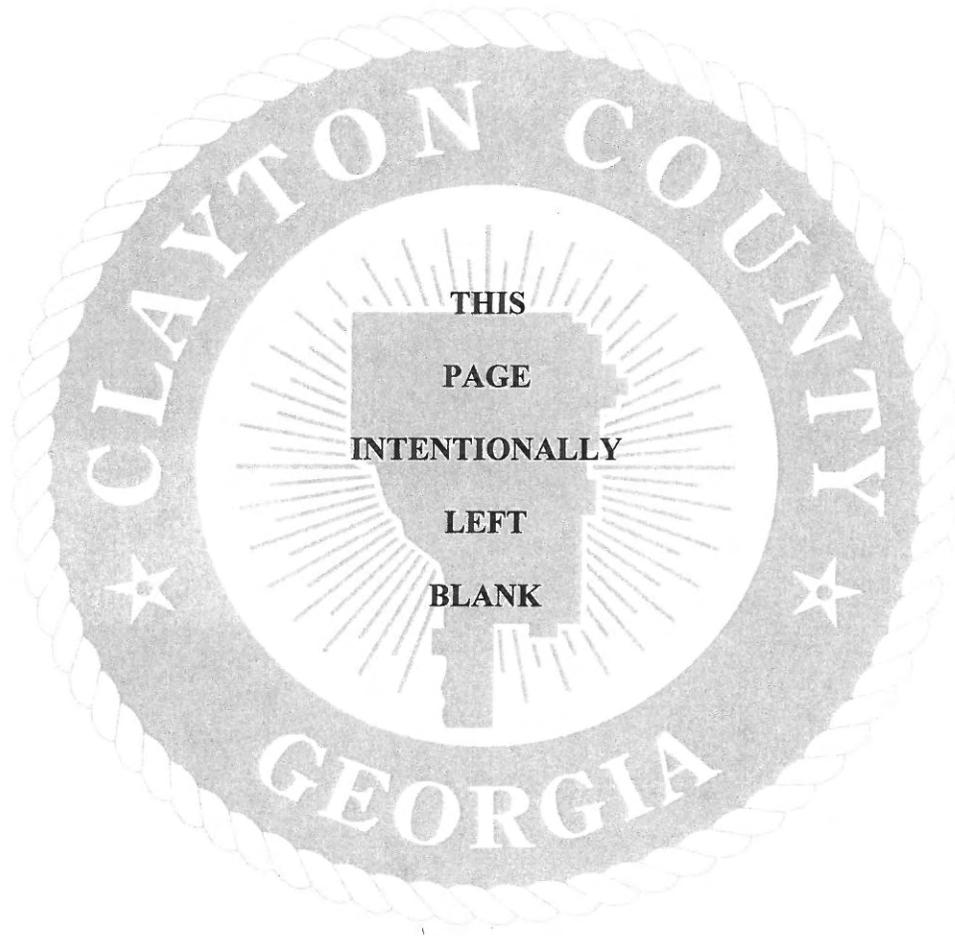
**CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2012**

| | <u>FY 2012 ADOPTED</u> |
|---|--------------------------------|
| GENERAL GOVERNMENT | |
| FINANCE DEPARTMENT | |
| Upgrade County PC | <u>200,000</u> |
| TOTAL GENERAL GOVERNMENT | <u>200,000</u> |
| PUBLIC SAFETY | |
| EMS | |
| Replace Lifepak Units | <u>130,000</u> |
| TOTAL PUBLIC SAFETY | <u>130,000</u> |
| OTHER GENERAL GOVERNMENT ADMINISTRATION | |
| OTHER GOVERNMENT SERVICES | |
| Vehicle Replacement Reserve | <u>800,000</u> |
| TOTAL OTHER GENERAL GOVERNMENT | <u>800,000</u> |
| TOTAL CAPITAL PROJECTS BUDGET | <u><u>\$ 1,130,000</u></u> |

**CLAYTON COUNTY, GEORGIA
 ONE-YEAR CAPITAL PROJECTS BUDGET
 APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
 FISCAL YEAR 2012**

| FUNCTION | AMOUNT | PERCENT |
|--------------------------|--------------|---------|
| GENERAL GOVERNMENT | \$ 200,000 | 17.70% |
| PUBLIC SAFETY | 130,000 | 11.50% |
| OTHER GENERAL GOVERNMENT | 800,000 | 70.80% |
| TOTAL | \$ 1,130,000 | 100.00% |





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DEPARTMENTAL SUMMARIES

Board of Commissioners

Mission, Goals, Objectives, Performance Measurements and Budget

Board of Commissioners (Mission Statement)

Clayton County will be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world.

Board of Commissioners (Functions)

County Governing Authority.

Board of Commissioners (Goals and Objectives)

1. To restore public trust in County Government.
2. To promote fiscal strength through fiscal conservatism.
3. To work towards infrastructure excellence.
4. To increase efficiency of operations and improve service to constituents.
5. To manage and plan for growth and promote economic development.

Departmental Objectives for FY 2012

1. Communicate projects status to citizens on a regular basis.
2. Adopt a code of ethics to insure integrity.
3. Maximize the amount of interest income earned on idle cash balances through prudent investment practices.
4. Identify opportunities where the amount of local taxes paid is replaced by a reduction in taxes assessed by other units of government.
5. Utilize fees received for services rendered to reduce tax assessments.
6. Conduct a plan for a total infrastructure assessment to meet the County's future operating needs.
7. Ensure that the citizen's needs are being properly addressed by focusing on quality customer service.
8. Reorganization of County Government for efficiency and effectiveness.
9. Provide a safe and friendly work environment for all County Employees.
10. Promote the creation and monitoring of meaningful performance measures, in each department, to aid in the accomplishment of County-wide goals and objectives.

Departmental Issues for FY 2013 and Beyond

1. Direct resources toward the revitalization of areas with highest need of development.

Board of Commissioners (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--|--------------------|--------------------|-----------------------|--------------------|
| Board of Commission meetings. | 40 | 37 | 37 | 37 |
| Total number of budget amendments approved. | 80 | 82 | 80 | 80 |
| Minutes and Agenda Items Prepared Without Error | 99% | 100% | 100% | 100% |
| Notices of Special Called Meetings Issued Within 24 hours of Meeting | 100% | 100% | 100% | 100% |

Board of Commissioners

Mission, Goals, Objectives, Performance Measurements and Budget

| Board of Commissioners (General Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 932,009 | 945,668 | 1,038,955 | 1,121,868 |
| Operations | 113,662 | 135,585 | 128,112 | 124,000 |
| Capital Outlay | 8,411 | - | - | - |
| Total | 1,054,082 | 1,081,253 | 1,167,067 | 1,245,868 |

| Board of Commissioners (Hotel/Motel Tax Fund 2%) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 378 | 13,557 | 24,694 | - |
| Total | 378 | 13,557 | 24,694 | - |

| Board of Commissioners (Personnel) | | | | |
|---|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Chairman Board of Commissioners | E | 1 | 1 | 1 |
| Commissioner | E | 4 | 4 | 4 |
| Chief of Staff | A | 1 | 1 | 1 |
| Director of Planning & Policy | 40 | 1 | 1 | 1 |
| Administrative Assistant II | 28 | 1 | 1 | 1 |
| Public Relations Specialist | 24 | 1 | 1 | 1 |
| Clerk of Commission | 20 | 1 | 1 | 1 |
| Office Manager | 20 | 1 | 1 | 1 |
| Constituent Aide | 20 | 2 | 2 | 2 |
| Assistant to Chairman | 20 | 1 | 1 | 1 |
| Assistant Clerk of Commission | 17 | 1 | 1 | 1 |
| Administrative Assistant | 16 | 1 | 1 | 1 |
| Administrative Secretary | 15 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 17 | 17 | 17 |

Board of Commissioners (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Buildings and Maintenance

Mission, Goals, Objectives, Performance Measurements and Budget

Buildings & Maintenance (Mission Statement)

The Buildings & Maintenance department is dedicated to providing safe, secure, attractive, environmentally healthy facilities for the employees and residents of Clayton County.

Buildings & Maintenance (Functions)

Building Maintenance strives to maintain and improve the condition of the current and future facilities in order to provide the employees and public with safe, healthy and attractive structures. This department is responsible for the plumbing, lighting, HVAC, electrical, painting, safety, security, renovations and building projects for over 256 buildings (consisting of over 3,175,988 square feet) throughout the county.

Buildings & Maintenance (Goals and Objectives)

1. To provide proactive preventative maintenance of facilities through the planning and implementation of quality, cost-effective construction, maintenance and repairs.
2. To implement the proactive procedures needed to ensure the healthy environment of the county facilities.
3. Continue to incorporate the newly added responsibility of the installation of alarms, cameras and other security equipment.

Departmental Objectives for FY 2012

1. To maintain and improve the condition of the current facilities in order to attend to the daily maintenance needs of the County.
2. Training of employees in procedures regarding air quality and UV Systems.
3. Acquire the equipment and training in Alarms, cameras and other security equipment needed to adequately oversee this important aspect of maintenance.

Departmental Issues for FY 2013 and Beyond

1. Establish clearer communications with the Board of Commissioners and the Departments to guarantee a safe, comfortable and operational environment for all who utilize the buildings of the County.

Buildings & Maintenance (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--|--------------------|--------------------|-----------------------|--------------------|
| Total Square Footage County Buildings: | 3,175,988 | 3,175,988 | 3,181,288 | 3,181,288 |
| Average Cost of Job: | \$220,916 | \$220,800 | \$220,000 | \$220,000 |
| Number Buildings Maintained: | 256 | 256 | 257 | 257 |
| Total Maintenance Costs: | 1,680,936 | 1,659,592 | 2,125,000 | 1,950,000 |
| Maintenance Costs Per Square Foot: | 0.53 | 0.52 | 0.67 | 0.61 |

Buildings & Maintenance (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,220,444 | 1,243,175 | 1,221,204 | 1,258,313 |
| Operations | 732,531 | 870,175 | 868,259 | 795,742 |
| Capital Outlay | - | 52,114 | 178,000 | - |
| Total | 1,952,975 | 2,165,464 | 2,267,463 | 2,054,055 |

Buildings and Maintenance

Mission, Goals, Objectives, Performance Measurements and Budget

Buildings & Maintenance (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|--|-----------------------------|-----------------------|-----------------------|-----------------------|
| Director of Buildings and Maintenance | 35 | 1 | 1 | 1 |
| Assistant Director, Buildings and Maint. | 31 | 1 | 1 | 1 |
| Buildings and Maint. Service Manager | 24 | 1 | 1 | 1 |
| Master Trades Specialist | 19 | 12 | 12 | 12 |
| Senior Trades Specialist | 17 | 3 | 3 | 3 |
| Trades Specialist | 15 | 2 | 2 | 2 |
| Administrative Secretary | 15 | 1 | 1 | 1 |
| Principal Secretary | 13 | 1 | 1 | 1 |
| Trades Apprentice | 12 | <u>2</u> | <u>2</u> | <u>2</u> |
| TOTAL # OF POSITIONS: | | 24 | 24 | 24 |

Buildings & Maintenance (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Central Communications

Mission, Goals, Objectives, Performance Measurements and Budget

Central Communications, E-911 (Mission Statement)

To provide a critical communications lifeline to citizens and public safety responders; providing diligent, courteous service with honor, courage, integrity and commitment.

Central Communications, E-911 (Functions)

To receive emergency calls and relay them to the proper agency.

Central Communications, E-911 (Goals and Objectives)

Departmental Goals

1. To obtain, install and implement new, leading - edge technology upgrades to E911 and Computer Aided Dispatch systems within the Communications Center.
2. To improve retention rate of current and prospective employees.
3. To meet and exceed the ISO and NFPA guidelines to have all priority level one calls for service dispatched in a timely manner.

Departmental Objectives for FY 2012

1. Provide ongoing training to personnel stressing the importance of timely dispatching.
2. Take advantage of currently available and planned upgraded technology to assist in rapid dispatch of emergency calls.
3. Implement call-taking-only positions to relieve distraction of multi-tasking for dispatchers.
4. Provide Stress Management training for all employees.
5. Implement "Criticall" or similar job-specific skill assessment tool in the hiring process to better screen applicants.
6. Enhance positive recognition program for excellent service provided by employees.
7. Enhance participative role of all employees in decision-making processes.
8. Strictly enforce Civil Service Rules, Departmental and Divisional policies regarding the use of leave time.
9. Achieve above listed objectives for other goals leading to reduced stress levels and improved overall morale.

Departmental Issues for FY 2013 and Beyond

1. Improve level of services in conjunction with any improved technology.
2. Continue to instill trust and confidence in all citizens that require the use of emergency services.
3. Improve radio and CAD technology, therefore, providing better coverage for public safety personnel.

Central Communications, E-911 (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--|--------------------|--------------------|-----------------------|--------------------|
| Total 911 Calls: | 255,347 | 261,410 | 265,112 | 275,000 |
| Total Administrative Calls: | 540,028 | 555,317 | 562,811 | 570,000 |
| Law Enforcement Dispatches: | 330,239 | 338,189 | 341,355 | 342,350 |
| Fire & EMS Dispatches: | 34,774 | 34,991 | 35,109 | 35,229 |
| Law Enforcement Calls For Service: | 178,414 | 179,582 | 180,912 | 182,220 |
| Officer Initiated Law Enforcement Calls: | 150,798 | 156,357 | 155,738 | 158,100 |

Central Communications (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 458,270 | 462,738 | 443,437 | 464,497 |
| Operations | 1,082 | 1,100 | 1,300 | 7,705 |
| Total | 459,352 | 463,838 | 444,737 | 472,202 |

Central Communications
Mission, Goals, Objectives, Performance Measurements and Budget

| <u>Expenditures/Appropriations</u> | <u>E-911 Fund</u> | | | |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 2,506,527 | 2,508,333 | 2,568,316 | 2,757,505 |
| Operations | 2,537,523 | 1,668,912 | 1,697,078 | 1,599,358 |
| Total | 5,044,050 | 4,177,245 | 4,265,394 | 4,356,863 |

Central Communications (Personnel)

| <u>Title</u> | <u>Pay</u> | | | |
|------------------------------|--------------|----------------|----------------|----------------|
| | <u>Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Deputy Chief of Police | 35 | 1 | 1 | 1 |
| Police Major | 31 | 1 | 1 | 1 |
| Police Lieutenant | 26 | 1 | 1 | 1 |
| Office Manager | 20 | 1 | 1 | 1 |
| False Alarm Administrator | 16 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 5 | 5 | 5 |

E-911 Fund (Personnel)

| <u>Title</u> | <u>Pay</u> | | | |
|---|--------------|----------------|----------------|----------------|
| | <u>Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| E-911 Operations Supervisor | 26 | 1 | 1 | 1 |
| Training & Professional Standards Coordinator | 25 | 1 | 1 | 1 |
| Communications Supervisor | 23 | 3 | 3 | 3 |
| Geographical Database Administrator | 23 | 1 | 1 | 1 |
| Communications Dispatcher, Senior | 20 | 6 | 6 | 6 |
| Communications Dispatcher III | 19 | 14 | 14 | 14 |
| Communications Dispatcher II | 18 | 16 | 16 | 16 |
| Communications Dispatcher I | 17 | <u>8</u> | <u>8</u> | <u>8</u> |
| TOTAL # OF POSITIONS: | | 50 | 50 | 50 |

Significant Staffing and Expenditure Changes

No significant expenditure and staffing changes.

Central Services

Mission, Goals, Objectives, Performance Measurements and Budget

Central Services (Mission Statement)

To procure goods and services with economy and quality as priorities, to analyze and maintain an ethical and organized bid system and to provide printing services to all County departments.

Central Services (Functions)

Procurement of all goods and services, development and management of the bid / proposal and contracts system, warehousing and delivery of commonly ordered goods, printing services and mosquito spraying program.

Central Services (Goals and Objectives)

1. Total compliance with all State, County and departmental laws, policies and regulations.
2. Develop and implement a quality based selection process for professional services.
3. Departmental training to promote a qualified, cross-functional and cross-divisional staff.
4. Develop and manage an active vendor relations initiative.
5. Effective management of all active contracts to ensure compliance.

Departmental Objectives for FY 2012

1. Evaluate County purchasing ordinance and make changes necessary to increase efficiency, effectiveness and legal standing.
2. Develop and manage an effective dispute resolution policy.
3. Start-up of vendor introduction and education program.

Departmental Issues for FY 2013 and Beyond

1. Continue to operate an ethical and professional bid system.
2. Expand contract management and compliance services.

Central Services (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Number of Purchase Requisitions: | 13,463 | 13,598 | 13,614 | 13,600 |
| Number of Purchase Orders: | 5,925 | 5,984 | 6,044 | 6,050 |
| Value of Purchase Orders: | \$ 27,212,015 | 27,484,135 | 27,758,977 | 27,759,000 |
| Number of Formal Bids: | 254 | 257 | 259 | 250 |
| Inventory Orders Filled: | 6,476 | 6,541 | 6,606 | 6,600 |
| Inventory Orders placed on Backorder: | 507 | 512 | 517 | 500 |

Central Services (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 770,453 | 736,856 | 737,378 | 741,758 |
| Operations | 330,128 | 205,755 | 219,362 | 237,310 |
| Total | 1,100,581 | 942,611 | 956,740 | 979,068 |

Central Services - Print Shop (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 238,043 | 250,486 | 239,899 | 233,651 |
| Operations | (89,752) | (113,331) | (114,706) | (139,992) |
| Total | 148,291 | 137,155 | 125,193 | 93,659 |

Central Services

Mission, Goals, Objectives, Performance Measurements and Budget

Central Services (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|---------------------------------------|----------------------|----------------|----------------|----------------|
| Director of Central Services | 36 | 1 | 1 | 1 |
| Deputy Director of Central Services | 32 | 1 | 1 | 1 |
| Contract Compliance Manager | 30 | 1 | 1 | 1 |
| Contracts Administrator | 26 | 1 | 1 | 1 |
| Purchasing Specialist, Sr. | 20 | 2 | 2 | 2 |
| Printing Services Supervisor | 20 | 1 | 1 | 1 |
| Office Manager | 20 | 1 | 1 | 1 |
| Warehouse Supervisor | 18 | 1 | 1 | 1 |
| Purchasing Specialist | 16 | 1 | 1 | 1 |
| Assistant Printing Service Supervisor | 16 | 1 | 1 | 1 |
| Printing Specialist, Senior | 14 | 2 | 2 | 2 |
| Purchasing Tag/Title Specialist | 14 | 1 | 1 | 1 |
| Warehouse Specialist | 14 | 1 | 1 | 1 |
| Warehouse Office/Supply Assistant | 12 | 1 | 1 | 1 |
| Warehouse Clerk Courier | 10 | 1 | 1 | 1 |
| Office Assistant, Senior | 10 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 18 | 18 | 18 |

Central Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Clerk of State Court

Mission, Goals, Objectives, Performance Measurements and Budget

Clerk of State Court (Mission Statement)

The Clerk of State Court is committed to providing innovative service in a manner that is courteous, responsive, and efficient. We require a high standard of performance and commitment to excellence from employees of the State Court Clerk's Office in order to provide the highest level of service to the citizens of Clayton County, the Courts and the legal community.

Clerk of State Court (Functions)

The Clerk of the State Court performs all administrative functions of the State Court as prescribed by law and court rules. This office is responsible for maintaining accurate and complete records of all court proceedings, including all criminal misdemeanors, civil actions, and traffic offenses. In addition, all monies from criminal fines, the pre-trial intervention program, civil actions and garnishments are received and disbursed by the clerk.

The office is organized into divisions that enable the office to perform its functions more efficiently for the judges and the public. These divisions are Criminal, Civil, Traffic, and Microfilm.

Clerk of State Court (Goals and Objectives)

Departmental Goals

1. To continue to provide quality, efficient and accurate service to the public, courts, legal community and other state agencies.
2. To continue assisting the newly established Electronic Filing System Committee in establishing a policy and procedure for an Electronic Filing System in order to accomplish the goal of becoming a paperless court system.
3. To achieve the goal of preparing and scanning the 2001 to 2005 Criminal and Civil Files to ready them for archives to provide more space in the State Court Clerk's Office.

Departmental Objectives for FY 2012

1. Due to the creation of the 5th Judge to the State Court bench, there will be an increase in case filings in criminal misdemeanors, as well as with the creation of Resolution 2009-99 Section 94-63 for the issuance parking violations, it is deemed necessary to acquire additional personnel to continue to maintain the level of efficiency and accuracy that is expected and required. Along with the increase of case filings comes the increase in the collection of fine monies, which requires the utmost efficiency and accuracy from the State Court Clerk's Office.
2. To accomplish the goal of scanning the 2001 to 2005 Criminal and Civil files to adhere to the mandated records retention schedule will require assistance of additional personnel in the State Court Clerk's Office.
3. To continue providing the support for the judicial operations of the State Court in the efficient and professional standard that the courts have become accustomed.

Departmental Issues for FY 2013 and Beyond

1. To continue to explore more options for advancement in technology, in order to continue providing efficient service to the public, courts, and legal community.
2. To educate and assist the public with the new procedures of an Electronic Filing System and continue to maintain the high level of efficiency, accuracy, and courtesy in customer service to all who call upon the State Court Clerk's Office.

Clerk of State Court (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Civil Cases: | 12,039 | 8,043 | 8,200 | 8,500 |
| Criminal Cases: | 12,958 | 13,150 | 13,175 | 13,195 |
| Red Light Citations: | 380 | 233 | 333 | 383 |
| Parking Violations (Began Dec. 2009): | 85 | 600 | 612 | 612 |

Clerk of State Court

Mission, Goals, Objectives, Performance Measurements and Budget

| Clerk of State Court (General Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 1,093,346 | 1,111,945 | 1,072,951 | 1,100,292 |
| Operations | 41,695 | 50,994 | 46,793 | 43,503 |
| Total | 1,135,041 | 1,162,939 | 1,119,744 | 1,143,795 |

| Clerk of State Court (Technology Fee Collection Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 47,679 | 75,027 | 175,559 | 178,000 |

| Clerk of State Court (Personnel) | | | | |
|---|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Clerk of State Court | A | 1 | 1 | 1 |
| State Court Deputy Clerk Administrator | 29 | 1 | 1 | 1 |
| Deputy Court Clerk, Supervisor | 21 | 3 | 3 | 3 |
| Court Calendar Clerk | 17 | 2 | 2 | 2 |
| Deputy Court Clerk, Senior | 16 | 2 | 2 | 2 |
| Administrative Secretary | 15 | 1 | 1 | 1 |
| Deputy Court Clerk | 12 | <u>12</u> | <u>12</u> | <u>12</u> |
| TOTAL # OF POSITIONS: | | 22 | 22 | 22 |

Clerk of State Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Clerk of Superior/Magistrate Courts

Mission, Goals, Objectives, Performance Measurements and Budget

Clerk of Superior/Magistrate Courts (Mission Statement)

To assist the citizens and the judicial system of Clayton County in an efficient, timely and professional manner.

Clerk of Superior/Magistrate Courts (Functions)

Recording and processing all civil and criminal court cases for both the Superior and Magistrate Courts. Manage the jury division, microfilm division and the real estate division. To attend to the needs of the courts and assist the general public effectively and efficiently.

Clerk of Superior/Magistrate Courts (Goals and Objectives)

Departmental Goals

1. To support the e-filing project for the courts to improve efficiency by utilizing technology.
2. To complete implementation of e-filing for UCC's.
3. To complete the transition to on-line notary applications and renewals.

Departmental Objectives for FY 2012

1. To keep our budget at the same level as last year's budget in response to the economic downturn.
2. To continue pooling our resources efficiently among each of our departments and continue recycling on a daily basis.
3. To implement e-filing of civil cases for Superior and Magistrate Courts.

Departmental Issues for FY 2013 and Beyond

1. Complete the e-filing project for civil and criminal cases for both courts.
2. To install an on-line access for jurors to make deferments, address changes and other common requests.
3. To implement E-recording standards and guidelines promulgated by PRIA for all real estate records.

Clerk of Superior/Magistrate Courts (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Civil Cases Filed: (Superior) | 5,822 | 6,200 | 6,782 | 7,300 |
| Criminal Cases Filed: (Superior) | 9,718 | 10,500 | 11,000 | 11,600 |
| Civil Cases Filed: (Magistrate) | 27,835 | 29,947 | 32,124 | 34,310 |
| Criminal Cases Filed: (Magistrate) | 20,888 | 18,888 | 19,852 | 20,134 |

Clerk of Superior/Magistrate Courts (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,734,633 | 1,703,356 | 1,715,210 | 1,615,426 |
| Operations | 533,050 | 576,415 | 482,869 | 672,917 |
| Total | 2,267,683 | 2,279,771 | 2,198,079 | 2,288,343 |

Clerk of Superior/Magistrate Courts (State Narcotics Condemnation Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | - | - | 4,751 | - |

Clerk of Superior/Magistrate Courts (Other County Grants Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 7,043 | - | 1,992 | - |
| Operations | 10,014 | 24,173 | 20,767 | 8,000 |
| Total | 17,057 | 24,173 | 22,759 | 8,000 |

Clerk of Superior/Magistrate Courts
Mission, Goals, Objectives, Performance Measurements and Budget

Clerk of Superior/Magistrate Courts (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| Clerk of Superior/Magistrate Court | E | 1 | 1 | 1 |
| Superior Court Deputy Clerk Administrator | 29 | 1 | 1 | 1 |
| Deputy Clerk/Superior Court | 28 | 1 | 1 | 1 |
| Jury Manager | 21 | 1 | 1 | 1 |
| Deputy Court Clerk, Supervisor | 21 | 4 | 4 | 4 |
| Judicial Supervisor | 17 | 2 | 2 | 2 |
| Deputy Court Clerk, Senior | 16 | 3 | 3 | 3 |
| Administrative Secretary | 15 | 1 | 2 | 2 |
| Deputy Court Clerk/Real Estate Indexer | 14 | 1 | 1 | 1 |
| Deputy Court Clerk | 12 | <u>19</u> | <u>19</u> | <u>19</u> |
| TOTAL # OF POSITIONS: | | 34 | 35 | 35 |

Clerk of Superior/Magistrate Courts (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Community Development/Planning & Zoning

Mission, Goals, Objectives, Performance Measurements and Budget

Community Development/Planning & Zoning (Mission Statement)

To provide prompt, accurate and courteous customer service to the citizens of Clayton County through the issuance of Business License, Alcohol License and Building Permits. To provide thorough inspections of all buildings throughout the County to safeguard life, health and public welfare. To promote quality development within Clayton County by sustaining communication with all County departments to ensure all County Codes are being met. To increase public knowledge and involvement in the development process and to improve customer service and problem solving in a professional and effective manner. To assure quality control of all developments pertaining to rezoning, site plan approvals, variances and signage.

Community Development/Planning & Zoning (Functions)

To promote development in the County and issue business licenses and permits. To regulate and inspect buildings and site developments. To administer all planning & zoning issues.

Community Development/Planning & Zoning (Goals and Objectives)

Departmental Goals

1. To improve the quality of work performed by Community Development employees by training and encouraging good customer service.
2. To maximize County revenue by ensuring all businesses and projects are properly licensed and/or permitted.
3. To provide more continuing education, training courses and certification programs for our inspections personnel.
4. To educate, train and implement all procedures involving the new zoning ordinance.
5. To use existing staff more effectively to ensure better quality developments.
6. To allow smart growth initiatives involving communities that will provide residents the convenience of living, working, shopping and recreation within their own communities.

Departmental Objectives for FY 2012

1. Promote cross-training within departments to ensure coverage of duties when absences occur.
2. Ensure all businesses are properly licensed by having inspectors confirm Business License conformance as soon as possible after renewals are completed.
3. Encourage all employees to attend job related classes provided by our Clayton County Personnel Department, on a monthly basis, coordinated by their supervisor.
4. Inspectors are encouraged to attend continuing education courses and obtain further certifications from ICC on an ongoing basis, set up by their supervisors.
5. Ensure that all P & Z employees are familiar with the new Zoning Ordinance by mid-year.
6. Hold meetings with homeowners associations explaining developments in their area and taking questions; explaining zoning regulations, demographics and land use.

Departmental Issues for FY 2013 and Beyond

1. To continue to provide the best, most accurate and courteous customer service to the citizens of Clayton County as we issue all Business License, Alcohol License, and Building Permits to the citizens.
2. To continue to educate and train our trade inspectors so each inspector is certified in all facets of building inspections. This will improve the quality of inspections for all structures in the County.
3. To continue to maintain and provide information to the public concerning zoning regulations, demographics and land use.
4. Manage the enforcement, interpretation and administration of all planning and development issues.

Community Development/Planning & Zoning

Mission, Goals, Objectives, Performance Measurements and Budget

Community Development/Planning & Zoning (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Building Permits Issued: | 4,196 | 3,915 | 4,050 | 4,050 |
| Permits Per Technician: | 1,389 | 653 | 675 | 675 |
| Business Licenses Issued: | 5,390 | 6,363 | 6,600 | 6,600 |
| Licenses Per Technician: | 1,348 | 1,061 | 1,100 | 1,100 |
| Building Inspections Performed: | 13,300 | 8,719 | 8,398 | 8,398 |
| Inspections Per Inspector: | 1,478 | 1,090 | 2,256 | 2,256 |

Community Development (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,289,863 | 1,311,689 | 1,242,142 | 1,378,744 |
| Operations | 52,759 | 44,269 | 56,149 | 78,684 |
| Operating Transfer Out | 5,714,872 | 6,000,027 | - | - |
| Total | 7,057,494 | 7,355,985 | 1,298,291 | 1,457,428 |

Planning & Zoning (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 489,682 | 311,707 | 105,311 | 115,270 |
| Operations | 250,538 | 101,352 | 207,709 | 195,902 |
| Total | 740,220 | 413,059 | 313,020 | 311,172 |

Community Development/Planning & Zoning (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|---------------------------------------|----------------------|----------------|----------------|----------------|
| Director of Community Development | 35 | 1 | 1 | 1 |
| Planning and Zoning Admin. (4002) | 27 | 1 | 1 | 1 |
| Chief Building Inspector | 24 | 1 | 1 | 1 |
| Permit & License Supervisor | 24 | 1 | 1 | 1 |
| Long Range Planner (4002) | 23 | 1 | 0 | 0 |
| Plans Examiner | 21 | 1 | 1 | 1 |
| Office Manager | 20 | 0 | 1 | 1 |
| Assistant Permit & License Supervisor | 19 | 1 | 1 | 1 |
| Senior Planner (4002) | 19 | 1 | 0 | 0 |
| Electrical Inspector | 19 | 2 | 2 | 2 |
| Plumbing Inspector | 19 | 2 | 2 | 2 |
| Building Inspector | 19 | 3 | 3 | 3 |
| Heating and AC Inspector | 19 | 2 | 2 | 2 |
| Office Administrator | 17 | 1 | 0 | 0 |
| Permit & License Coordinator | 16 | 3 | 3 | 3 |
| Administrative Secretary | 15 | 1 | 1 | 1 |
| Administrative Secretary (4002) | 15 | 1 | 0 | 0 |
| Planning and Zoning Specialist (4002) | 15 | 1 | 1 | 1 |
| Accounting Technician | 14 | 1 | 1 | 1 |

Community Development/Planning & Zoning

Mission, Goals, Objectives, Performance Measurements and Budget

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------|----------------------|----------------|----------------|----------------|
| Permit & License Technician | 12 | 6 | 6 | 6 |
| Office Assistant, Senior | 10 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 32 | 29 | 29 |

Community Development/Planning & Zoning (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Corrections Department

Mission, Goals, Objectives, Performance Measurements and Budget

County Prison (Mission Statement)

To provide an inmate labor force for Clayton County to help control the costs of government, while providing a safe and humane environment for inmates, staff and the community.

Correctional Facility (Functions)

To house and board inmates and provide their labor force to County departments, the Water Authority and, as available, Clayton County Municipalities.

Correctional Facility (Goals and Objectives)

1. To optimize the number of inmate workers available each day by providing adequate medical care and ensuring all well inmates go to work.
2. To have classification committee meet twice a week to determine skills, security and health issues as they relate to work details; to assign inmates to details.
3. To provide sanitary living conditions, nutritious meals, release programs and security according to State standards.
4. To continuously assess and provide departmental and municipal needs.

Departmental Objectives for FY 2012

1. Provide a department director (IE. the Warden) to the corrections department.
2. Plan and implement an expansion of facilities to house and work an additional 50 inmates. Design phase should begin FY 11, and will include a dormitory and visitation room.
3. As part of the Corrections Department, continue to improve the quality of life in Clayton County by placing a premium on grass cutting, litter control, graffiti abatement and forced cleaning.

Departmental Issues for FY 2013 and Beyond

1. Plan for a new roof on the County Prison.

Correctional Facility (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Capacity: | 226 | 226 | 242 | 242 |
| Average Number of Inmates: | 216.0 | 219.8 | 232.0 | 242.0 |
| Inmates per Prison Staff Member: | 4.24 | 4.21 | 4.29 | 4.48 |
| Total Inmate Man-hours: | 284,308 | 275,003 | 315,000 | 315,000 |
| Cost Per Inmate: | 17,433 | 19,904 | 17,411 | 16,995 |

Correctional Facility (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 3,279,705 | 3,401,495 | 3,289,480 | 3,378,012 |
| Operations | 485,884 | 713,383 | 721,045 | 734,779 |
| Capital Outlay | - | 260,039 | 28,900 | - |
| Total | 3,765,589 | 4,374,917 | 4,039,425 | 4,112,791 |

Correctional Facility - Vending Operations (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 6,778 | 5,837 | 6,549 | 6,549 |
| Total | 6,778 | 5,837 | 6,549 | 6,549 |

Correctional Facility

Mission, Goals, Objectives, Performance Measurements and Budget

| Correctional Facility (Personnel) | | | | |
|-----------------------------------|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Warden | 36 | 1 | 1 | 1 |
| Deputy Warden | 32 | 1 | 1 | 1 |
| Corrections Major | 31 | 1 | 1 | 1 |
| Corrections Captain | 28 | 1 | 1 | 1 |
| Corrections Lieutenant | 26 | 4 | 4 | 4 |
| Senior Counselor | 26 | 1 | 1 | 1 |
| Corrections Sergeant | 24 | 5 | 5 | 5 |
| Counselor | 24 | 1 | 1 | 1 |
| Nurse, Senior | 22 | 1 | 0 | 0 |
| Corrections Officer III | 21 | 10 | 10 | 10 |
| Office Manager | 20 | 1 | 1 | 1 |
| Corrections Officer, II | 20 | 24 | 26 | 26 |
| Senior Trades Specialist | 17 | 0 | 1 | 1 |
| Administrative Secretary | 15 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 52 | 54 | 54 |

Correctional Facility (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Department of Human Resources/Family and Children Services

Mission, Goals, Objectives, Performance Measurements and Budget

Department of Human Resources/Family and Children Services (Mission Statement)

To provide preventative health care and educational services to the general public, monitor the health and safety of the general public and provide evaluation, counseling and treatment programs for individuals with mental health and substance abuse problems.

Department of Human Resources/Family and Children Services (Functions)

To provide preventative health care and educational services, monitor health and safety of the general public, as well as evaluate, counsel and treat individuals with mental health and substance abuse problems.

Department of Human Resources/Family and Children Services (Goals & Objectives)

Departmental Goals

1. Promote and encourage healthy behaviors by providing education and counseling.
2. Monitor the health and safety of the general public.

Departmental Objectives for FY 2012

1. Increase client awareness and wellness through community outreach programs and partnerships with established community services.
2. Provide pertinent educational and counseling programs during the threat of terrorism.

Departmental Issues for FY 2013 and Beyond

1. Continue to provide a sufficient level of services to the community, while maintaining costs when possible.
2. Improve the overall physical and mental health of the community served.

Department of Human Resources/Family and Children Services (Performance Measurements)

No performance measurements are utilized for this department.

Department of Human Resources (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 698,014 | 698,000 | 698,000 | 698,000 |
| Total | 698,014 | 698,000 | 698,000 | 698,000 |

Mental Health & Retardation (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 369,000 | 338,250 | 369,000 | 369,000 |
| Total | 369,000 | 338,250 | 369,000 | 369,000 |

Mental Health & Retardation (Drug Abuse Treatment & Education Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 40,000 | 40,000 | 40,000 | 27,500 |
| Total | 40,000 | 40,000 | 40,000 | 27,500 |

Family and Children Services (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Capital Lease Principal Payment | 146,708 | 151,683 | 151,256 | 145,628 |
| Total | 146,708 | 151,683 | 151,256 | 145,628 |

Department of Human Resources/Family and Children Services (Personnel)

No personnel in this department.

Department of Human Resources/Family and Children Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

District Attorney

Mission, Goals, Objectives, Performance Measurements and Budget

District Attorney (Mission Statement)

The mission of the Office of the District Attorney, Clayton Judicial Circuit, is to expeditiously prosecute criminals vigorously, yet, without regard to race, religion, gender, age, or national origin, always seeking the truth and justice as the voice of victims of crime and the advocate of the citizens of Clayton County. The District Attorney's Office will work together with law enforcement officials, other government agencies, and the community to enhance the safety, and security of our citizens and their property. The office will support and encourage treatment and rehabilitation programs for non-violent offenders while seeking restitution for victims and for provided services. The District Attorney's Office will treat all persons with dignity and respect and will conduct its business in a manner to instill public confidence in its integrity and purpose.

District Attorney (Functions)

Prosecution of felony crimes.

District Attorney (Goals and Objectives)

Departmental Goals

1. Continue to prosecute all defendants in an expeditious manner while utilizing our budgeted resources in an effective and efficient manor.
2. Working with all agencies of the criminal justice system, reduce the time between a defendant's arrest and case disposition.
3. Continue to protect women and children who are domestic violence victims by enhanced and focused prosecution of such crimes.
4. Reduce the time in custody defendants are in jail prior to being formally charged by indictment or accusation.
5. Continue to encourage and expand participation of defendants in the Pre Trial Intervention and Diversion Program.
6. Continue to treat everyone with dignity and respect, showing genuine care and concern for our citizens, victims, and witnesses.
7. Continue to assist crime victims in understanding the criminal justice process better, allowing them to feel more comfortable, educated, informed, and supported: thus, promoting participation and a more active role in the judicial process.

Departmental Objectives for FY 2012

1. Reduce our case load by focusing on working non jail cases for formal indictment and accusation within 9 months.
2. Reduce the court case load by disposing of indicted/accused cases with 12 months.
3. Establish a Sexual Assault Crime Unit to focus on the prosecution of cases involving the victimization of women and children.
4. Continue to reduce the time of jail cases from assignment to formal charges by indictment or accusation to less than 3 months.
5. Continue to develop our Pre Trial Intervention and Diversion Program to expand to 100 new cases per month.
6. Implement an evaluation/feedback process to measure how our constituents assess our services.
7. Continue to work with criminal justice agencies to expand our use of technological services in an effort to become more digitally enhanced (paperless) and reduce expenses.
8. Focus on state and county budgeting processes to provide the most effective and efficient services within monetary guidelines.
9. Develop a comprehensive policy and procedure manual.
10. Develop and utilize a departmental web page to provide information to the public about the mission of the District Attorney's Office, contact numbers and timely information about the services we offer, current programs, and general case management information.
11. Establish a Crimes Against Women Unit to focus on the prosecution of domestic violence cases involving women and children who have been victimized.
12. Increase the number of single and collaborative efforts to educate the community and other agencies on crime victim assistance programs, crime victims' rights, the impact of crime on victims, violence against women and related

District Attorney

Mission, Goals, Objectives, Performance Measurements and Budget

topics to 120 trainings, events and meetings this year.

- Increase the average number of services provided to victims by victim assistance staff from 3.9 to 4.5 services per victim.

Departmental Issues for FY 2013 and Beyond

- Develop, with the County Commission, a long term plan for growth and expansion that meets the criminal justice needs of the County.
- Identify, develop and implement plans of action to partner the District Attorney's office with all criminal justice agencies and citizens to make our communities safer.

District Attorney (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Felony counts filed: | 5,886 | 7,624 | 8,768 | 8,800 |
| Felony counts disposed: | 7,918 | 6,832 | 7,857 | 7,900 |
| Misdemeanor counts filed: | 2,976 | 1,431 | 1,646 | 1,650 |
| Misdemeanor counts disposed: | 1,720 | 2,803 | 3,223 | 3,200 |
| Cost per count filed: | \$ 382.78 | \$ 386.88 | \$ 351.42 | \$ 351.00 |
| Cost per count disposed: | \$ 351.96 | \$ 363.59 | \$ 330.26 | \$ 330.00 |
| Average number of cases per attorney: | 1,423 | 1,438 | 1,654 | 1,600 |
| Victims served: | 5,005 | 5,065 | 5,100 | 5,100 |

District Attorney (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 3,229,364 | 3,300,235 | 3,435,147 | 3,390,464 |
| Operations | 162,859 | 202,964 | 224,267 | 218,484 |
| Total | 3,392,223 | 3,503,199 | 3,659,414 | 3,608,948 |

District Attorney (State Narcotics Condemnation Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 15,677 | 13,461 | 16,675 | - |
| Total | 15,677 | 13,461 | 16,675 | - |

District Attorney (Victim Assistance Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 165,725 | 147,979 | 154,466 | 154,714 |
| Operations | 9,426 | 10,650 | 8,987 | 12,638 |
| Operating Transfers Out | 39,127 | 28,086 | 35,531 | 35,532 |
| Total | 214,278 | 186,715 | 198,984 | 202,884 |

(*) Victim Assistance Fund is also used in Solicitor's office.

District Attorney (Other County Grants Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 114,588 | 196,250 | 354,366 | - |
| Operations | 27 | 6,516 | 68,808 | 19,298 |
| Capital Outlay | - | - | 6,977 | - |
| Total | 114,615 | 202,766 | 430,151 | 19,298 |

District Attorney

Mission, Goals, Objectives, Performance Measurements and Budget

| District Attorney (Child Support Recovery Unit) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 600,596 | 602,886 | 616,391 | - |
| Operations | 53,755 | 48,195 | 54,837 | 15,301 |
| Total | 654,351 | 651,081 | 671,228 | 15,301.00 |

| District Attorney (Personnel) | | | | |
|--|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| District Attorney | E | 1 | 1 | 1 |
| Chief Assistant District Attorney | S | 1 | 1 | 1 |
| Assistant District Attorney/State-3 | S | 1 | 1 | 1 |
| Assistant District Attorney/State-2 | S | 2 | 1 | 1 |
| Investigator/State | S | 1 | 0 | 0 |
| District Attorney (Child Support) | A | 1 | 1 | 1 |
| Executive Assistant District Attorney | A | 1 | 1 | 1 |
| Chief Administrator | 35 | 0 | 1 | 1 |
| Chief Investigator | 33 | 1 | 1 | 1 |
| Senior Litigation Assistant D.A. | 31 | 4 | 6 | 6 |
| DA Unit Supervisor | 30 | 3 | 2 | 2 |
| DA Training Supervisor | 30 | 1 | 1 | 1 |
| Senior Assistant District Attorney (Child Support) | 29 | 1 | 1 | 1 |
| Senior Assistant District Attorney | 29 | 5 | 3 | 3 |
| Investigator III | 28 | 10 | 11 | 11 |
| Assistant District Attorney | 27 | 0 | 2 | 2 |
| Investigator II | 26 | 5 | 5 | 5 |
| Program Development Coordinator | 26 | 1 | 1 | 1 |
| Child Support Administrator | 25 | 1 | 1 | 1 |
| Task Force Investigator | 24 | 1 | 1 | 1 |
| Victim Assistance Program Manager | 21 | 1 | 1 | 1 |
| Executive Secretary | 20 | 1 | 1 | 1 |
| Office Manager | 20 | 1 | 1 | 1 |
| Victim Assistance Coordinator, Senior | 19 | 1 | 1 | 1 |
| Case Manager Training Specialist | 17 | 1 | 1 | 1 |
| Investigator Assistant | 17 | 1 | 1 | 1 |
| Victim Assistance Coordinator | 17 | 1 | 1 | 1 |
| Legal Assistant | 17 | 6 | 6 | 6 |
| Case Manager (Child Support) | 16 | 9 | 9 | 9 |
| Legal Secretary | 15 | 2 | 2 | 2 |
| Victim Advocate | 15 | 2 | 2 | 2 |
| TOTAL # OF POSITIONS: | | 67 | 68 | 68 |

District Attorney (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Economic Development Officer

Mission, Goals, Objectives, Performance Measurements and Budget

Economic Development Officer (Mission Statement)

To improve the economic well-being and quality of life for Clayton County by creating and/ or retaining jobs and supporting or growing incomes and the tax base.

Economic Development Officer (Functions)

Redevelopment in underserved areas, recruitment and retention of jobs and investment, workforce development.

Economic Development Officer (Goals and Objectives)

Departmental Goals

1. Attract a greater diversity of jobs to Clayton County.
2. Support the redevelopment of specific areas of the County.
3. Foster economic development opportunities by coordinating planning initiatives aimed at regional growth, land use, and transportation.
4. Support existing efforts to increase tourism awareness inside and outside Clayton County.
5. Identify and recruit new businesses and industries in order to grow jobs and the tax base, thereby improving the quality of life for Clayton County's citizens.
6. Market the social and economic assets and advantages of Clayton County to increase public awareness, establish brand recognition, and heighten commercial investment opportunities.
7. Employee development and training.
8. Contact, assist and expand existing industries and businesses in Clayton County.

Departmental Objectives for FY 2012

Goal #1 will be accomplished via the following objectives:

1. Make Clayton County a Work Ready Community by:
 - a. Establishing a Work Ready Team consisting of partner agencies who specialize in the area of workforce development.
 - b. Increase Clayton County's Innovation Crescent Work Ready certification goals beyond 6%.

Goal #2 will be accomplished via the following objectives:

1. Serve as Clayton County's liaison for the properties owned by the Development Authority of Clayton County.
2. Develop and implement incentives, programs and/or initiatives to foster economic growth in Clayton County's Tax Allocation Districts and identified (re)development areas.
3. Create incentives, programs, and/or tools to revitalize vacant and abandoned properties.
4. Develop revitalization plans for the declining commercial corridors in Clayton County.

Goal #3 will be accomplished via the following objectives:

1. Implement identified updates set forth during the 2009 update to the Clayton County land use plan.
2. Continue working with the appropriate County departments in developing a streamlined approach to the development approval process.
3. Lead and support the economic development components of the Clayton County Archway Initiative's Community Development programs.
4. Manage & market the newly implemented Economic Consortium (created in FY 2010), consisting of various leaders from Clayton County's development sector.
5. Coordinate strategic planning initiatives to maximize the current and potential economic impact of Tara Field.

Goal #4 will be accomplished via the following objectives:

1. Coordinate the research and implementation of appropriate uses of the additional 2% hotel/ motel sales tax.
2. Work to promote the County's signature tourism amenities, including but not limited to Spivey Hall, the National and State Archives, the Farmers Market, and the County's historic communities.
3. Explore new and creative tourism/ economic development products that add social and economic value to Clayton County, such as the National Museum of Commercial Aviation, the re-branding of Gateway Village as a family reunion destination and Historic Rex Village.

Goal #5 will be accomplished via the following objectives:

Economic Development Officer

Mission, Goals, Objectives, Performance Measurements and Budget

1. Design & build new multi-story Economic Development "ONE-STOP-SHOP" in Gateway Village to combine County-wide resources into a single facility, thereby making it easier for entrepreneurs, businesses and developers to find the assistance they need, and to improve the County's ability to attract jobs and investments.
2. Implement the new development incentives identified in FY 2010 as recruitment tools for attracting new businesses and industries.
3. Cultivate economic growth in the targeted industry clusters identified in FY 2010 (Bio/ Life Sciences, Logistics, Genealogical & Heritage Tourism, Technology, Film, Sports & Entertainment and Aviation & Aerospace).
4. Continue the use of resources such as Co-star to develop a repository of all of available properties, and Claritas to develop a repository of demographic and market data to provide real-time, customizable reports to Clayton County's citizens, businesses, and potential clients.
5. Research and develop a strategic plan for the creation of an entrepreneurial incubator that will promote and foster business development. Particularly in the Bio-Life Sciences , Research & Genealogical Technology and regional arts and crafts.
6. Organize and participate in domestic and international business trade missions with strategic economic development partners.

Goal #6 will be accomplished via the following objectives:

1. Design and execute comprehensive County-wide branding initiative aimed at creating a marketable and recognizable positive brand image for Clayton County.
2. Design and execute new comprehensive Economic Development & Film Office website.
3. Further develop and leverage the recently launched Clayton County Film Office by generating film and entertainment projects that add economic and social value to Clayton County.
4. Promote the economic vitality of Clayton County at conventions and conferences.
5. Execute annual business and legislative mission to Washington D.C.
6. Leverage and participate in strategic marketing partnerships through networking opportunities locally, nationally and internationally such as GEDA, NAIOP, ICSC and WTC.
7. Direct and participate in the joint planning efforts of partner economic development agencies and organizations.

Goal #7 will be accomplished via the following objectives:

1. Strategic departmental planning meetings.
2. Register and attend required training through Clayton County Personnel Department.
3. Participate in International Economic Development Council sanctioned economic development courses.
4. Participate in continuing education, leadership and networking opportunities through strategic partners, trade associations and industry groups.

Goal # 8 will be accomplished via the following objectives:

1. Identify major employers in targeted sectors.
2. Leverage strategic partners (Chamber of Commerce, commercial brokerage community) to develop visitation program.
3. Utilize existing industry software to develop survey instruments, monitoring program and follow up protocols.
4. Hold annual Clayton County Industry Appreciation Month to showcase existing industries in the County.

Departmental Issues for FY 2013 and Beyond

1. To identify development and redevelopment opportunities to stabilize and diversify the economy of Clayton County.

| Economic Development Officer (Performance Measurements) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Companies Provided Demographic Info: | - | 208.00 | 220.00 | 225.00 |
| Prospects Contacted Regarding Relocation: | - | 30.00 | 35.00 | 45.00 |
| New Jobs Created: | - | 817 | 825 | 800 |
| Cost Per New Job Created: | \$ - | \$ 396.56 | \$ 775.57 | \$ 792.32 |

Economic Development Officer

Mission, Goals, Objectives, Performance Measurements and Budget

| | | | | | |
|--|----|---|---------------|---------------|---------------|
| Capital Investment Created: | \$ | - | \$ 45,200,000 | \$ 40,000,000 | \$ 42,000,000 |
| Capital Investment for \$1 Spent By Dept: | \$ | - | \$ 139.51 | \$ 62.52 | \$ 66.26 |
| Added Tax Revenue Generated: | \$ | - | \$ 373,354 | \$ 373,000 | \$ 373,300 |
| Tax Revenue Created for \$1 Spent By Dept: | \$ | - | \$ 1.15 | \$ 0.58 | \$ 0.59 |

New performance measures started by new department management in FY 2010.

Economic Development Officer (Hotel/Motel Tax Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 197,433 | 265,545 | 242,235 | 366,901 |
| Operations | 36,143 | 58,441 | 397,610 | 266,955 |
| Capital Outlay | 27,886 | - | - | - |
| Total | 261,462 | 323,986 | 639,845 | 633,856 |

Economic Development Officer (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|---------------------------------------|------------------|----------------|----------------|----------------|
| Economic Development Officer | A | 1 | 1 | 1 |
| Asst Director Economic Development | 31 | 1 | 1 | 1 |
| Grants & Business Development Officer | 27 | 1 | 1 | 1 |
| Research & Marketing Analyst | 24 | 1 | 1 | 1 |
| Administrative Secretary | 15 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 5 | 5 | 5 |

Economic Development Officer (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Elections

Mission, Goals, Objectives, Performance Measurements and Budget

Elections (Mission Statement)

To conduct scheduled elections in accordance with state and federal laws and receive election results in an efficient and timely manner; while educating local officials, citizens, and employees on the election process.

Elections (Functions)

Conduct scheduled elections and educate on the election process.

Elections (Goals and Objectives)

1. To coordinate with Planning and Zoning in providing and maintaining accurate precincts and district maps.
2. To continue working with Tax Assessor's office keeping our street index updated.
3. To continue working with Technical Support in providing information to aid our office in splitting voting precincts and finding precinct locations.
4. To provide training for election officials working in polling precincts.

Departmental Objectives for FY 2012

1. Maintain information needed for upcoming elections.
2. Improve efficient training and teaching tools for election officials working in voting precincts.
3. Continue to handle large voter turnout due to increased voter registration.

Departmental Issues for FY 2013 and Beyond

1. Continue improving technology use during training sessions.
2. Handle increased voter turnout due to forty-five days of early voting.
3. Work to provide adequate departmental space for staff and increased voter population.

Elections (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|-----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Number of Elections Held: | 3 | 2 | 2 | 2 |
| Number of Election Deadlines Met: | 100% | 100% | 100% | 100% |
| % of Poll Officers Trained: | 100% | 100% | 100% | 100% |

Elections (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 669,174 | 40,576 | 533,750 | 281,402 |
| Operations | 121,899 | 34,022 | 145,919 | 85,830 |
| Total | 791,073 | 74,598 | 679,669 | 367,232 |

Elections (Personnel)

No full-time personnel in this department.

Elections (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Emergency Medical Services

Mission, Goals, Objectives, Performance Measurements and Budget

Emergency Medical Services (Mission Statement)

The Clayton County EMS is committed to protecting the people and property within the community and being responsive to the needs of citizens by providing rapid, professional, humanitarian services essential to the health, safety, and well-being of the community.

Emergency Medical Services (Functions)

To provide emergency medical services.

Emergency Medical Services (Goals & Objectives)

Departmental Goals

1. To maximize the level of customer service provided to the citizens of Clayton County.
2. Respond to emergency medical situations through the use of county-wide medical units.
3. Properly train new employees and provide continued education for tenured employees to ensure all staff members can serve the citizens in a safe and efficient manner.
4. To evaluate emergency medical service delivery capabilities to maximize effectiveness.

Departmental Objectives for FY 2012

1. Properly utilize and integrate the new Paperless Patient Care Record system within the County's current billing structure, through the use of laptops on the medical units.
2. Improve on the level of services offered to the public through the implementation of three new medical units.
3. Manage the costs associated with the addition of these new units.
4. Maximize fee collection from EMS trips.

Departmental Issues for FY 2013 and Beyond

1. Enhancing the recruiting and retention of new employees as the County grows and experiences an increased need for services.
2. Maintain an effective and professional training program for all employees within the organization.

Emergency Medical Services (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Total Calls Received: | 18,701 | 18,842 | 20,713 | 20,800 |
| Number of Patients Transported: | 13,210 | 13,291 | 13,577 | 13,600 |
| Average Response Time (Minutes): | 7:35 | 8:24 | 8:17 | 8:00 |
| Total Stations: | 14 | 14 | 14 | 14 |
| Stations With Transport Units: | 9 | 9 | 12 | 12 |

Emergency Medical Services (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 6,745,043 | 6,723,064 | 6,685,412 | 7,073,254 |
| Operations | 468,106 | 385,102 | 435,755 | 439,587 |
| Lease Payments | 448,905 | 449,854 | - | - |
| Capital Outlay | 519,793 | - | - | 130,000 |
| Total | 8,181,847 | 7,558,020 | 7,121,167 | 7,642,841 |

Emergency Medical Services (Other County Grants Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | - | - | 4,572 | - |

Emergency Medical Services
Mission, Goals, Objectives, Performance Measurements and Budget

| Emergency Medical Services (Personnel) | | | | |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Deputy Chief- EMS | 30 | 1 | 1 | 1 |
| Fire/EMS Instructor III | 27 | 1 | 1 | 1 |
| EMS Captain | 27 | 3 | 3 | 3 |
| Paramedic Lieutenant | 26 | 3 | 3 | 3 |
| Paramedic Sergeant | 24 | 30 | 31 | 31 |
| Fire Sergeant | 24 | 5 | 4 | 4 |
| Fire Medic | 22 | 19 | 21 | 21 |
| Firefighter III | 20 | 7 | 7 | 7 |
| Firefighter II | 19 | 20 | 17 | 17 |
| Firefighter I | 18 | 20 | 21 | 21 |
| Administrative Secretary | 15 | 1 | 1 | 1 |
| Principal Secretary | 13 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 111 | 111 | 111 |

Emergency Medical Services (Significant Expenditure & Staffing Changes)
 No significant expenditure and staffing changes.

Extension Services

Mission, Goals, Objectives, Performance Measurements and Budget

Extension Services (Mission Statement)

To provide educational programming for citizens of Clayton County related to agriculture, horticulture, the environment and consumer sciences.

Extension Services (Functions)

To provide education on agriculture, horticulture, the environment and consumer sciences.

Extension Services (Goals and Objectives)

1. Provide useful educational seminars to the citizens of Clayton County.
2. Provide the maximum level of services allowable under the State and County budgets.

Departmental Objectives for FY 2012

1. Administer the 4-H program in the County.
2. Provide water, soil and plant testing and manage the Master Gardener program for the County.
3. Provide a sufficient level of services in the areas of agriculture, the environment and family and consumer services.

Departmental Issues for FY 2013 and Beyond

1. Increase the level of participation in the programs offered.
2. Enhance the lives of citizens through participation in these programs.

Extension Services (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|-------------------|--------------------|--------------------|-----------------------|--------------------|
| Home Site Visits: | 530 | 550 | 575 | 580 |
| Volunteer Hours: | 3,235 | 3,315 | 3,450 | 3,036 |
| Soil Samples: | 142 | 155 | 160 | 183 |
| 4-H Enrollment: | 3,625 | 3,675 | 3,700 | 4,008 |

Extension Services (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 200,719 | 205,508 | 241,220 | 212,373 |
| Operations | 33,261 | 33,565 | 45,423 | 34,715 |
| Total | 233,980 | 239,073 | 286,643 | 247,088 |

Extension Services (Drug Abuse Treatment and Education Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 2,160 | 282 | 3,790 | 1,500 |
| Operations | 7,751 | 7,284 | 5,750 | 7,000 |
| Total | 9,911 | 7,566 | 9,540 | 8,500 |

Extension Services (Other County Grants Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 50,170 | 41,214 | 107,902 | - |
| Operations | 7,687 | 3,239 | 52,999 | 7,403 |
| Total | 57,857 | 44,453 | 160,901 | 7,403 |

Extension Services

Mission, Goals, Objectives, Performance Measurements and Budget

| Extension Services (Personnel) | | | | |
|---------------------------------|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| County Extension Coordinator | S | 1 | 1 | 1 |
| Cooperative Extension Agent | S | 2 | 1 | 1 |
| County Extension Agent | S | 1 | 1 | 1 |
| Community EDU Program Assistant | S | 1 | 0 | 0 |
| Secretary/Extension Office | S | 1 | 1 | 1 |
| Principal Secretary | 13 | 2 | 2 | 2 |
| Horticulture Program Assistant | 10 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 9 | 7 | 7 |

Extension Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Finance Department

Mission, Goals, Objectives, Performance Measurements and Budget

Finance Department (Mission Statement)

To manage the fiscal affairs of Clayton County on behalf of its citizens and the Board of Commissioners; and to prepare, monitor, analyze, and implement a financial plan for generating revenues and disbursing money in order to maintain fiscal integrity and accountability and to support effective decision-making.

Finance Department (Functions)

To design and implement financial plans and manage County fiscal affairs.

Finance Department (Goals and Objectives)

Departmental Goals

1. To enhance the decision-making process of the Board of Commissioners, and their designees, by providing timely and accurate financial information.
2. To ensure accurate financial decision-making by minimizing the difference between estimated and actual revenue and expense projections each year.
3. To prepare an accurate and timely Fiscal Year 2009 Comprehensive Annual Financial Report in compliance with AICPA, GAO, and Georgia Department of Audits.
4. To prepare an accurate and easy to navigate Fiscal Year 2010 Budget within the guidelines of the GFOA Distinguished Budget Presentation Award program.
5. To pay all invoices and bills through Accounts Payable and to collect all ambulance payments through Accounts Receivable and to provide accurate and timely payroll operation.
6. To operate the County Mail Room.

Departmental Objectives for FY 2012

1. To remain in compliance with all new regulations involving the preparation of the Fiscal Year 2008 Audit.
2. To become familiar with all new privacy regulations and process all ambulance billing statements in an accurate and timely manner through the use of the new paperless Patient Care Record system.
3. Properly manage the SPLOST Fund with new County construction and renovations.

Departmental Issues for FY 2013 and Beyond

1. Continue to evaluate hardware and software needs to ensure a properly functioning financial system.
2. Produce Budget and CAFR audit report documents on CD-Rom.

Finance Department (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---|--------------------|--------------------|-----------------------|--------------------|
| Checks processed by AP per employee: | 11,899 | 11,942 | 12,100 | 12,100 |
| Budget per analyst. (millions): | \$97.9 | \$94.6 | \$124.0 | \$82.8 |
| Monthly Journal Entries: | 348.0 | 353.0 | 355.0 | 355.0 |
| AR invoices per employee: | 2,789.0 | 2,843.0 | 2,850.0 | 2,850.0 |
| Received Certificate of Achievement for CAFR: | Yes | Yes | Yes | In Process |
| Received Distinguished Budget Award: | Yes | Yes | Yes | Submitted |

Finance Department (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 2,562,966 | 2,395,636 | 2,607,922 | 2,758,393 |
| Operations | 91,341 | 17,822 | 128,530 | 132,285 |
| Capital Outlay | - | 66,942 | 9,000 | - |
| Total | 2,654,307 | 2,480,400 | 2,745,452 | 2,890,678 |

Finance Department

Mission, Goals, Objectives, Performance Measurements and Budget

| Finance Department - Mailroom (General Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 56,505 | 53,673 | 57,702 | 58,105 |
| Operations | 536,954 | 518,140 | 545,688 | 545,688 |
| Total | 593,459 | 571,813 | 603,390 | 603,793 |

| Finance Department (Personnel) | | | | |
|---|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Director Finance/Comptroller | 38 | 1 | 1 | 1 |
| Asst Fin Director/Fin Sys Sec Officer | 34 | 1 | 1 | 1 |
| Fin. Budget and Special Projects Mgr. | 32 | 1 | 1 | 1 |
| Grants and Contracts Manager | 32 | 1 | 1 | 1 |
| General Accounting Manager | 32 | 1 | 1 | 1 |
| Financial Reporting Manager | 32 | 1 | 1 | 1 |
| Pension Manager | 30 | 1 | 1 | 1 |
| Financial Reporting Analyst | 28 | 1 | 1 | 1 |
| Payroll Manager | 27 | 1 | 1 | 1 |
| Senior Accountant | 27 | 1 | 1 | 1 |
| Financial Management Analyst | 27 | 2 | 2 | 2 |
| Accounts Payable Manager | 27 | 1 | 1 | 1 |
| Accounts Receivable manager | 27 | 1 | 1 | 1 |
| Senior Treasury Manager | 27 | 1 | 1 | 1 |
| Finance Grants Analyst Senior | 26 | 1 | 1 | 1 |
| Principal Accountant | 25 | 2 | 2 | 2 |
| Grants Analyst HUD | 25 | 1 | 1 | 1 |
| Principle Accountant S.P.L.O.S.T | 25 | 1 | 1 | 1 |
| Pension Accounting Analyst | 25 | 1 | 1 | 1 |
| Payroll Technician, Senior | 18 | 1 | 1 | 1 |
| Financial Acct/Computer Technician | 17 | 1 | 1 | 1 |
| Accounting Technician, Senior | 17 | 2 | 2 | 2 |
| Payroll Technician | 16 | 3 | 3 | 3 |
| Administrative Assistant/Records Ret Specialist | 16 | 1 | 1 | 1 |
| Administrative Assistant/Stenographer | 16 | 1 | 1 | 1 |
| Accounting Technician | 15 | 11 | 11 | 11 |
| Mail Clerk | 12 | 1 | 1 | 1 |
| TOTAL # OF POSITIONS: | | 42 | 42 | 42 |

Finance Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Fire Department

Mission, Goals, Objectives, Performance Measurements and Budget

Fire Fund (Mission Statement)

Clayton County Fire and Emergency Services..

Committed to excellence through the protection of Life, Property and the environment.

Fire Fund (Functions)

To respond to fires & emergencies and to enforce codes & standards.

Fire Fund (Goals and Objectives)

Departmental Goals

1. To maximize the level of customer service provided to the citizens of Clayton County.
2. Respond to fires and emergency situations through the use of county-wide fire units.
3. Properly train new employees and provide continued education for tenured employees to ensure all staff members can serve the citizens in a safe and efficient manner.
4. To ensure the safety of the public through the aggressive enforcement of codes and standards.
5. To heighten the public awareness of fire safety through the utilization of community education.

Departmental Objectives for FY 2012

1. Improve on the level of services offered to the public through the implementation of new facilities, technologies & strategies.
2. Continue to prepare for the upcoming ISO evaluation this calendar year.

Departmental Issues for FY 2013 and Beyond

1. Enhancing the recruiting and retention of new employees as the County grows and experiences an increased need for services.
2. Maintain an effective and professional training program for all employees within the organization through CFN.
3. Prepare a detailed plan of action to ensure all new construction of fire departments are located in the proper areas in order to best serve the public and to maintain the current ISO rating.

Fire Fund (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Total Fire Calls: | 1,165 | 1,096 | 836 | 1,173 |
| Number of False Calls: | 1,414 | 721 | 1,097 | 772 |
| Haz Mat Calls: | 380 | 462 | 393 | 494 |
| Miscellaneous Calls: | 3,597 | 4,168 | 4,320 | 4,460 |
| Fire Inspections Performed: | 2,200 | 3,221 | 2,784 | 3,447 |
| Average Response Time (Minutes): | 5:00 | 7:26 | 6:36 | 6:50 |

Fire Fund

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 17,723,722 | 17,776,174 | 17,776,240 | 17,555,367 |
| Operations | 2,757,156 | 2,293,744 | 2,370,275 | 2,357,172 |
| Capital Lease Principal Payment | 233,498 | 242,040 | 266,990 | 549,899 |
| Capital Outlay | 833,898 | 1,040,344 | 3,033,336 | - |
| Total | 21,548,274 | 21,352,302 | 23,446,841 | 20,462,438 |

Fire Department

Mission, Goals, Objectives, Performance Measurements and Budget

| Fire Department (Other County Grants) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 15,883 | 51,803 | 227,613 | - |
| Capital Outlay | - | - | 8,946 | - |
| Operating Transfer Out | - | - | 71,037 | - |
| Total | - | - | 71,037 | - |

| Emergency Management (General Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 184,043 | 117,522 | 159,029 | 189,270 |
| Operations | 36,890 | 42,594 | 61,021 | 56,476 |
| Total | 220,933 | 160,116 | 220,050 | 245,746 |

| Emergency Management (Other County Grants Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | - | 70,955 | 70,955 | - |
| Operations | - | 14,053 | 354,037 | 70,955 |
| Total | - | 85,008 | 424,992 | 70,955 |

Fire Fund (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|-----------------------------------|------------------|----------------|----------------|----------------|
| Fire Chief | 39 | 1 | 1 | 1 |
| Assistant Fire Chief | 35 | 2 | 2 | 2 |
| Deputy Chief- Operations | 31 | 1 | 1 | 1 |
| Deputy Chief- Prevention | 31 | 1 | 1 | 1 |
| Deputy Chief- Support Services | 31 | 1 | 1 | 1 |
| Battalion Chief | 29 | 7 | 7 | 7 |
| Fire Captain Support Services | 28 | 1 | 1 | 1 |
| Fire Captain (Inspector III) | 28 | 1 | 1 | 1 |
| Fire Captain | 28 | 4 | 4 | 4 |
| Paramedic Lieutenant | 27 | 26 | 26 | 26 |
| Fire Lieutenant | 26 | 29 | 29 | 29 |
| Life Safety Education Officer/Lt. | 26 | 1 | 1 | 1 |
| Fire Lieutenant (Inspector II) | 26 | 5 | 5 | 5 |
| Systems Analyst/Fire | 25 | 1 | 1 | 1 |
| Statistical Data Analyst | 25 | 1 | 1 | 1 |
| Paramedic Sergeant | 25 | 7 | 5 | 5 |
| Inventory Control Supervisor | 25 | 1 | 1 | 1 |
| Fire Sergeant | 24 | 44 | 46 | 46 |
| Fire Medic | 23 | 14 | 14 | 14 |
| Firefighter III | 21 | 14 | 13 | 13 |
| Office Manager | 20 | 1 | 1 | 1 |
| Firefighter II | 20 | 33 | 46 | 46 |
| Firefighter I | 19 | 52 | 39 | 39 |

Fire Department

Mission, Goals, Objectives, Performance Measurements and Budget

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------|----------------------|----------------|----------------|----------------|
| Fire Supply Specialist | 19 | 1 | 1 | 1 |
| Administrative Secretary | 15 | 2 | 2 | 2 |
| Principal Secretary | 13 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 252 | 251 | 251 |

| Emergency Management (Personnel) | | | | |
|---|----|----------|----------|----------|
| Emergency Management Operations Officer | 25 | 1 | 1 | 1 |
| Homeland Security Operations Officer | 25 | 1 | 1 | 1 |
| Administrative Secretary | 15 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 3 | 3 | 3 |

Fire Fund (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Garage

Mission, Goals, Objectives, Performance Measurements and Budget

County Garage (Mission Statement)

To maintain the fleet of county vehicles to maximize safety and minimize down-time, and to provide fueling services for the County.

County Garage (Functions)

To maintain the county fleet and provide fuel for county vehicles.

County Garage (Goals & Objectives)

Departmental Goals

1. To provide a high level of professional services to Clayton County.
2. To maintain the County fleet in a safe manner that minimizes down-time.
3. To provide fueling services for County vehicles.

Departmental Objectives for FY 2012

1. Improve the performance of the preventative maintenance program.
2. Maintain the fuel station in compliance with all State and Federal regulations.

Departmental Issues for FY 2013 and Beyond

1. Continually improve customer service at the fuel station and County Garage.
2. Build new facility for fuel station.

County Garage (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--|--------------------|--------------------|-----------------------|--------------------|
| Number of Vehicles in County Fleet: | 984 | 1,234 | 1,268 | 1,268 |
| Vehicles Serviced (County and Contracted): | 1,246 | 1,279 | 1,294 | 1,300 |
| Number of Work Orders: | 8,599 | 8,300 | 8,448 | 8,500 |
| Average Repair Costs per Month: | \$123,125 | \$125,982 | \$126,221 | \$126,500 |

County Garage (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,220,903 | 1,099,461 | 1,120,141 | 1,142,637 |
| Operations | 3,629,215 | 3,582,814 | 3,581,522 | 3,707,875 |
| Capital Outlay | - | 350 | 7,966 | - |
| Total | 4,850,118 | 4,682,625 | 4,709,629 | 4,850,512 |

County Garage (Reimposition SPLOST 2009 Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Capital Outlay | - | 100,000 | - | - |

County Garage (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|-------------------------------|------------------|----------------|----------------|----------------|
| Director of Fleet Maintenance | 34 | 1 | 1 | 1 |
| Shop Foreman | 23 | 1 | 1 | 1 |
| Office Manager | 20 | 1 | 1 | 1 |
| Heavy Equipment Lead Mechanic | 20 | 1 | 1 | 1 |
| Lead Mechanic | 20 | 1 | 1 | 1 |

Garage

Mission, Goals, Objectives, Performance Measurements and Budget

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------|----------------------|----------------|----------------|----------------|
| Inventory Manager | 18 | 1 | 1 | 1 |
| Heavy Equipment Mechanic | 17 | 5 | 5 | 5 |
| Mechanic- Senior | 16 | 6 | 6 | 6 |
| Administrative Secretary | 15 | 2 | 2 | 2 |
| Parts Assistant | 13 | 1 | 1 | 1 |
| Fuel Attendant | 9 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 21 | 21 | 21 |

County Garage (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Indigent Defense Court Administration

Mission, Goals, Objectives, Performance Measurements and Budget

Indigent Defense (Mission Statement)

It is the purpose and intent of the Clayton County Indigent Defense Program to provide fair, efficient, and competent legal representation to all indigent individuals which meet or exceed the requirements of the Georgia Public Defender Act of 2003, and the standards for indigent defense promulgated by the Georgia Public Defender Standards Council.

Indigent Defense (Functions)

To provide legal representation to indigent individuals.

Indigent Defense (Goals and Objectives)

Departmental Goals

1. Provide quality representation for the indigent.
2. Provide oversight of conflict case assignments.
3. Monitor costs of representation.

Departmental Objectives for FY 2012

1. Adhere to GPDSC guidelines.
2. Enforce guidelines set forth by the Governing Committee

Departmental Issues for FY 2013 and Beyond

1. Work in conjunction with Circuit Public Defender to maintain expeditious representation.

Indigent Defense (Performance Measurements)

| <u>Indigent defense</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---|--------------------|--------------------|-----------------------|--------------------|
| Total Cases - Panel Attys, Public Def, Lister/Holt: | 10,337 | 15,319 | 9,816 | 9,000 |
| Total Cases - Panel Attorneys Only: | 2,462 | 1,459 | 418 | 300 |
| Cost per Case - Panel Attorneys Only: | \$759 | \$56 | \$1,156 | \$720 |
| Cost per Defendant - Panel Attorneys Only: | \$847 | \$61 | \$1,230 | \$850 |

Indigent Defense (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 176,820 | 166,743 | 147,311 | 104,958 |
| Operations | 5,458,346 | 4,600,263 | 2,680,684 | 2,680,566 |
| Total | 5,635,166 | 4,767,006 | 2,827,995 | 2,785,524 |

Indigent Defense (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------|------------------|----------------|----------------|----------------|
| Director, Indigent Defense | 23 | 1 | 1 | 1 |
| Court Panel Assistant | 17 | 1 | 1 | 1 |
| Principal Secretary | 13 | 1 | 1 | 1 |
| TOTAL # OF POSITIONS: | | 3 | 3 | 3 |

Indigent Defense (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Information Technology

Mission, Goals, Objectives, Performance Measurements and Budget

Information Technology (Mission Statement)

To provide quality information technology systems and services that allow for superior constituent-focused services, enhanced revenues and improved business processes. Clayton County Department of Information Technology provides customer-oriented and convenient access to information and services through the use of technology; anytime or anywhere. The County will strive for cost-effective use of technology, with interactive exchange and sharing of data within departments, with constituents, with other governments and business partners. The mission of the Information Technology Department is to build a solid and comprehensive technology infrastructure, maintain an efficient and effective operation environment, and deliver high quality and timely services. The department is headed by the Director of Information Technology.

Clayton County Department of Information Technology's guiding principles are as follows:

1. County IT exists to support and facilitate access to County information for the public and its employees and to help the County conduct its business in a fast and easy manner.
2. The County IT systems will support the business goals of the County in an efficient, cost-effective manner.
3. The County IT systems will be safe and secure, and will provide an integration mechanism to streamline business practices.
4. The County will provide ongoing technology training for staff.
5. The County will provide opportunities for constituents to utilize technology in their interaction with the County.
6. Constituents and County employees will continue to share and exchange information using multiple channels.

Information Technology (Functions)

To provide information technology service to County departments and external customers.

Information Technology (Goals & Objectives)

Administrative Services Division

1. Complete an inventory of all parts and equipment under the custody of Administrative Services.
2. Document workflow of all Administrative Services functions, with special focus on purchasing process.

Application Development Division

1. Develop a comprehensive business-driven legacy application modernization strategy for Clayton County that addresses business requirements, business partner requirements, risk, reliability, agility and productivity.
2. Develop a comprehensive business-driven paperless strategy for Clayton County that addresses business requirements, business partner requirements, risk, reliability, agility and productivity.
3. Develop and implement a business-driven IT Governance Policy.
4. Modernize, extend and improve an existing legacy application with an enhanced gui Web 2.0 ajax enabled interface that targets a specific business process, combining multiple green screens, with seamless integration of structured and unstructured data, and improves productivity by saving keystrokes and searching activities, while reusing the existing tested business logic.
5. Develop a pilot Android O/S app that delivers desktop functionality to a mobile County resource.
6. Develop a pilot Android O/S app that delivers desktop functionality to a mobile County resource.
7. Reorganize into support and development teams, apply Agile software development methods to Application Development projects.

Archives & Records Retention Division

1. Pilot and countywide implementation of an iSeries Record Management System (iRMS).
2. Implementation of SharePoint as requested by county departments.

Geographic Information systems (GIS)

1. Provide ongoing maintenance of the core datasets, assuring the most accurate GIS product.
2. Acquire and move to a permanent GIS Facility.
3. Maintain software licensing to assure the most current feature rich software tools.
4. Establish schedule based automated, server based mapping services.
5. Continue to provide online, network and internet based interactive mapping services.

Information Technology

Mission, Goals, Objectives, Performance Measurements and Budget

6. Replace the GIS vehicle 808, which is an aged loaner vehicle, unreliable, in very poor mechanical condition and has high mileage.
7. Acquire Ortho aerial photography of the county and make available through server based technology.
8. Acquire a second plotter and printer to enable efficient map production and provide hardware redundancy in case of failure of the original, aging equipment.
9. Establish a GIS training room to support six students per class.
10. Continue to provide GIS training services for departments.
11. Continue to increase awareness of GIS.

Technical Services Division

1. Complete the implementation of a state of the art Voice over Internet Protocol (VoIP) unified communications system, allowing all employees to communicate efficiently across multiple technologies.
2. Establish a countywide network of fiber optic cable, connecting all county departments and resources to a central network, allowing for reliable voice and data communications and enhance operations.
3. Evaluation of all voice and data services subscribed to by the county in an effort to streamline operations, reduce costs and enhance services.

Departmental Objectives for FY 2012

Administrative Services Division

1. Evaluate and reorganize Administrative Services tasks.
2. Combine Administrative records, in both paper and electronic formats, into an in-house records tracking system.

Application Development Division

1. Acquire modernization skills sets while maintaining legacy applications support and keeping legacy system skills sharpened.

Archives & Records Retention Division

1. Address HVAC and fire suppression issues.
2. Address the need to replace damaged shelving.
3. Address the need to ensure the proper disposal of records that have been approved for destruction.

Geographic Information systems (GIS)

1. Immediate need for automation of geocoding and mapping services to streamline intranet and internet based mapping services. This process is achievable through programming training for GIS staff and custom applications support via ESRI professional services.
2. Great and Immediate need for aerial photography of the county, made available through GIS server based technology. Aerial photography is an essential tool for any Enterprise GIS and a valuable tool for Public Safety, E911, Community Development, Tax Assessor and Economic Development.
3. Immediate need to acquire and move to a permanent GIS facility.
4. Need to replace the GIS vehicle 808, which is an aged loaner vehicle, unreliable, in very poor mechanical condition and has high mileage.
5. Need to acquire a second plotter and printer to enable efficient, high volume map production and provide hardware redundancy in case of failure of the original, aging equipment.

Archives & Record Retention Division

1. Plan for and allocate the necessary resources to meet the FCC's Narrowband mandate of January 1, 2013.
2. Centralize all radio and PC purchases through the Department of Information Technology.
3. Provide IT staff time and resources, in a focused way, to investigate new technologies that can enhance Clayton County Government Operations.

Departmental Issues for FY 2013 and Beyond

Administrative Services Division

1. Implement electronic invoice, maintenance tracking and custom forms systems which interface with Work Order system.

Information Technology

Mission, Goals, Objectives, Performance Measurements and Budget

Application Development Division

1. Mitigating the loss of knowledge and skills when long term employees retire.

Archives & Record Retention Division

1. Address the need of a digital records management system.
2. Address the need of a digital records system to include automated direct transfer of records from department to archives.

Technical Services Division

1. Migrate all computer hardware and associated personnel to Information Technology, establishing a true enterprise IT.
2. Develop a comprehensive process to evaluate and address the information technology needs of all county departments and to provide resources and training that supports continuous and stable day-to-day operations and new technologies as they become available.
3. Seek the establishment of an IT Executive Council, created by the Board of Commissioners, to establish policies and procedures that relate to enterprise IT, along with providing shore term and long term planning and oversight of IT initiatives throughout the county.

Information Technology (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--|--------------------|--------------------|-----------------------|--------------------|
| Processed Payments & Purchases | 759 | 704 | 574 | 574 |
| Number of Personal Computers: | 1,760 | 1,850 | 1,911 | 1,950 |
| Computer Services Work Orders: | 4,438 | 4,567 | 5,100 | 5,200 |
| Communications Work Orders: | 2,122 | 2,316 | 2,100 | 2,250 |
| Telecommunications Work Orders: | 3,424 | 3,479 | 3,500 | 3,750 |
| Submittal of Records to Aarchives | 2,502 | 3,977 | 4,292 | 4,721 |
| Application Development Work Requests: | 2,928 | 3,277 | 3,330 | 3,330 |
| Application Development Hours: | 6,436 | 7,231 | 4,550 | 4,550 |
| Web Services Work Requests: | 701 | 585 | 690 | 390 |
| Web Services Development Hours: | 320 | 1,425 | 750 | 750 |

Information Technology Admin (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 384,320 | 384,451 | 386,529 | 477,301 |
| Operations | 156,314 | 140,086 | 138,461 | 139,728 |
| Capital Outlay | 44,060 | - | - | - |
| Total | 584,694 | 524,537 | 524,990 | 617,029 |

Information Technology Admin (Reimposition SPLOST 2009 Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Capital Outlay | - | - | 3,860,019 | - |

Technical Services (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,528,448 | 1,511,580 | 1,485,568 | 1,541,985 |
| Operations | 906,304 | 961,850 | 842,878 | 854,907 |
| Capital Outlay | - | 12,240 | - | - |
| Total | 2,434,752 | 2,485,670 | 2,328,446 | 2,396,892 |

Information Technology

Mission, Goals, Objectives, Performance Measurements and Budget

| Application Development (General Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 1,299,050 | 1,378,790 | 1,347,388 | 1,407,517 |
| Operations | 3,545 | 3,190 | 2,915 | 1,745 |
| Total | 1,302,595 | 1,381,980 | 1,350,303 | 1,409,262 |

| Geographic Information Systems (GIS) (General Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 227,971 | 224,486 | 219,950 | 231,905 |
| Operations | 29,093 | 2,041 | 3,170 | 1,515 |
| Total | 257,064 | 226,527 | 223,120 | 233,420 |

| Archives & Records Retention (General Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 277,086 | 292,120 | 286,185 | 262,077 |
| Operations | 50,626 | 7,426 | 11,513 | 10,388 |
| Total | 327,712 | 299,546 | 297,698 | 272,465 |

| Information Technology (Personnel) | | | | |
|---|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Director, Information Technology | 38 | 1 | 1 | 1 |
| Division Manager, Technical Services | 33 | 1 | 1 | 1 |
| Division Manager, Application Development | 33 | 1 | 1 | 1 |
| Division Manager, GIS | 33 | 1 | 1 | 1 |
| Division Manager, Systems Integration | 33 | 0 | 1 | 1 |
| Systems Project Manager | 31 | 3 | 3 | 3 |
| Project Manager | 31 | 1 | 1 | 1 |
| Network Services Manager | 31 | 1 | 1 | 1 |
| Division Manager, Archives & Records | 30 | 1 | 1 | 1 |
| Systems Engineer | 29 | 1 | 1 | 1 |
| Programmer Analyst | 29 | 12 | 12 | 12 |
| GIS Data Coordinator | 28 | 1 | 1 | 1 |
| Systems Administrator | 27 | 2 | 2 | 2 |
| Project Coordinator | 27 | 1 | 1 | 1 |
| Division Manager, Administrative Services | 26 | 2 | 1 | 1 |
| Webmaster | 25 | 1 | 1 | 1 |
| Communications Technician Sr | 25 | 1 | 1 | 1 |
| Network Technician II | 24 | 4 | 4 | 4 |
| Communications Technician | 24 | 4 | 3 | 3 |
| Enterprise Services Technician II | 24 | 0 | 1 | 1 |
| Wireless Services Coordinator | 23 | 0 | 1 | 1 |
| Telecomm Technician Sr | 23 | 1 | 0 | 0 |
| Archives & Records Retention Coordinator | 23 | 1 | 1 | 1 |
| Network Technician I | 21 | 0 | 4 | 4 |
| Telecomm Technician | 21 | 3 | 0 | 0 |
| Archives & Records Retention Specialist | 19 | 1 | 1 | 1 |
| Administrative Services Specialist | 18 | 1 | 1 | 1 |

Information Technology

Mission, Goals, Objectives, Performance Measurements and Budget

| | | | | |
|-----------------------------------|----|----------|----------|----------|
| Help Desk Operator | 16 | 1 | 1 | 1 |
| Enterprise Services Technician I | 16 | 0 | 1 | 1 |
| Computer Operator | 16 | 1 | 0 | 0 |
| Administrative Services Assistant | 16 | 2 | 2 | 2 |
| Administrative Secretary | 15 | 0 | 0 | 0 |
| IT Inventory Control Specialist | 14 | 1 | 1 | 1 |
| Archives Inventory Clerk | 12 | <u>2</u> | <u>2</u> | <u>2</u> |
| TOTAL # OF POSITIONS: | | 53 | 54 | 54 |

Information Technology (Functions)

No significant expenditure and staffing changes.

Internal Audit

Mission, Goals, Objectives, Performance Measurements and Budget

Internal Audit (Mission Statement)

The Internal Audit Department is committed to working with departments countywide to improve the effectiveness of policies, procedures and internal controls that safeguard the assets and data of Clayton County. We will provide an independent and objective assurance that County departments are operating with efficiency and effectiveness that the taxpayers deserve.

Internal Audit (Functions)

To conduct departmental operational audits.

Internal Audit (Goals and Objectives)

Departmental Goals

1. To maintain a high level of integrity, objectivity and independence while performing duties in order to serve the public's interest and honor the public's trust.
2. Safeguard County Assets.
3. Provide reasonable assurance that the internal control systems and processes are in place and actively used.
4. To audit County departments to ensure their compliance with all County, State and Federal regulations.
5. To assist the Board of Commissioners in its efforts to control and minimize fraud and abuse.

Departmental Objectives for FY 2012

1. Inventory Control.
2. Cash Handling.
3. Department Policies & Procedures.

Departmental Issues for FY 2013 and Beyond

1. Continue systematic departmental audits to improve the operations and financial status of Clayton County.

Internal Audit (Performance Measurements)

| <u>Internal Audit</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|-----------------------------|--------------------|--------------------|-----------------------|--------------------|
| Number of Audits Completed: | 2 | 24 | 21 | 25 |
| County departments Audited: | 1 | 7 | 15 | 5 |
| Miscellaneous Audits: | 1 | 1 | 0 | 1 |

Internal Audit (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 265,087 | 216,448 | 264,854 | 215,962 |
| Operations | 30,788 | 6,606 | 6,718 | 5,868 |
| Total | 295,875 | 223,054 | 271,572 | 221,830 |

Internal Audit

Mission, Goals, Objectives, Performance Measurements and Budget

Internal Audit (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------------|----------------------|----------------|----------------|----------------|
| Director, Internal Audit | 34 | 1 | 1 | 1 |
| Assistant Director, Internal Audit | 30 | 1 | 1 | 1 |
| Associate Internal Auditor | 27 | 1 | 1 | 1 |
| Administrative Assistant | 16 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 4 | 4 | 4 |

Internal Audit (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Juvenile Court

Mission, Goals, Objectives, Performance Measurements and Budget

Juvenile Court (Mission Statement)

To endeavor to protect and restore the children of the County as secure law-abiding members of society and to strengthen families and reduce the need for further intervention. This involves the prompt treatment, rehabilitation, and supervision of delinquent and unruly children and decisive processing of deprivation cases.

Juvenile Court (Functions)

To provide treatment, rehabilitation and supervision of delinquent and unruly children and ensure that children whose well-being is threatened are assisted and protected.

Juvenile Court (Goals and Objectives)

Departmental Goals

1. To help ensure community safety by providing effective control, supervision and monitoring of juvenile offenders.
2. To protect the best interest of the child and the community, while if at all possible, leaving the child in the home.
3. To rehabilitate children through various programs and services with the result being a secure and law-abiding member of society.
4. To promote collaboration with families, community organizations and governmental agencies to treat deprivation and delinquency.

Departmental Objectives for FY 2012

1. Ongoing security concerns at the satellite office.
2. Financial support for the Evening Reporting Center.
3. Expansion of non-secure, cost-effective alternatives to detention and removal of deprived children from the home environment.
4. Continued collaboration with the school system and other county agencies to develop a single point-of-entry system of care.
5. Increased and more effective supervision of high-risk juvenile offenders released into the community.
6. Continued need for more staff, one judge and additional space as recommended by consultants.
7. Proper handling of a shifting workload with more emphasis on front-end services such as education, mediation, diversion and other programming as a measure to prevent future delinquency and deprivation.

Departmental Issues for FY 2013 and Beyond

1. Ongoing planning/design for Juvenile Justice Center.
2. Upgrades to existing technology and expanding those resources to increase effectiveness and efficiency of staff.
3. Continued support for the Evening Reporting Center.

Juvenile Court (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---|--------------------|--------------------|-----------------------|--------------------|
| CASA Volunteers: | 202 | 200 | 200 | 200 |
| Panel Volunteers: | 44 | 48 | 45 | 45 |
| Ankle Monitors: | 121 | 140 | 138 | 145 |
| High Risk Surveillance: | 23 | 27 | 42 | 45 |
| Second Chance Court (Extremely high risk) | 27 | 41 | 35 | 38 |

Juvenile Court (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 3,722,168 | 3,670,093 | 3,655,187 | 3,599,512 |
| Operations | 478,027 | 460,239 | 523,173 | 505,935 |
| Total | 4,200,195 | 4,130,332 | 4,178,360 | 4,105,447 |

Juvenile Court

Mission, Goals, Objectives, Performance Measurements and Budget

| Juvenile Court (Juvenile Supplemental Services Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 19,537 | 22,408 | 22,000 | 18,000 |
| Total | 19,537 | 22,408 | 22,000 | 18,000 |

| Juvenile Court - County Projects (Other County Grants Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 9,500 | 10,200 | 8,500 | - |
| Operating Transfer Out | - | - | 600 | - |
| Total | 9,500 | 10,200 | 9,100 | - |

| Juvenile Court (Victim Assistance Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 42,604 | 39,781 | 45,130 | - |

| Juvenile Court - County Grants (Other County Grants Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 230,997 | 343,412 | 622,013 | - |
| Operations | 28,459 | 53,965 | 64,890 | 96,459 |
| Operating Transfer Out | - | - | 3,852 | - |
| Total | 259,456 | 397,377 | 690,755 | 96,459 |

| Juvenile Court (Reimposition SPLOST 2009 Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | - | 168,916 | 377,719 | - |
| Capital Outlay | - | 65,771 | 11,089,413 | - |
| Total | - | 234,687 | 11,467,132 | - |

| Juvenile Court (Personnel) | | | | |
|---------------------------------------|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Juvenile Court Judge | A | 3 | 3 | 3 |
| Director of Juvenile Court Services | 34 | 1 | 1 | 1 |
| Chief of Staff, Juvenile | 30 | 1 | 1 | 1 |
| Juvenile Court Technology Coordinator | 26 | 1 | 1 | 1 |
| Child Welfare Services Coordinator | 26 | 1 | 1 | 1 |
| Coordinator JC Grants and Staff Dev | 24 | 1 | 1 | 1 |
| Mediation Program Coordinator | 23 | 1 | 1 | 1 |
| Coordinator JC Program Dev and Ser | 23 | 1 | 1 | 1 |
| Probation Supervisor | 23 | 3 | 3 | 3 |
| Intake Supervisor | 23 | 1 | 1 | 1 |
| Clerk of Court | 23 | 1 | 1 | 1 |
| JDAI Coordinator | 23 | 1 | 1 | 1 |
| Truancy Supervisor | 23 | 1 | 1 | 1 |
| Citizen Review Panel Coordinator | 22 | 1 | 1 | 1 |
| CASA Volunteer Supervisor | 19 | 4 | 4 | 4 |
| CASA Support Services Supervisor | 19 | 1 | 1 | 1 |
| CASA Training Supervisor | 19 | 1 | 1 | 1 |
| Juvenile Court Officer II | 19 | 4 | 4 | 4 |
| Juvenile Court Officer | 18 | 18 | 18 | 18 |

Juvenile Court

Mission, Goals, Objectives, Performance Measurements and Budget

| | | | | |
|--|----|----------|----------|----------|
| Juvenile Court Office Administrator Sr | 18 | 1 | 1 | 1 |
| Judiciary Secretary | 17 | 3 | 3 | 3 |
| Assistant Clerk of Court | 17 | 1 | 1 | 1 |
| Deputy Court Clerk- Senior | 16 | 9 | 7 | 7 |
| Intake Assistant | 14 | 1 | 1 | 1 |
| Office Assistant, Senior | 10 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 62 | 60 | 60 |

Juvenile Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Library System

Mission, Goals, Objectives, Performance Measurements and Budget

Clayton County Library System (Mission Statement)

To contribute to the success of the citizens of our diverse community by offering a full range of library services that meet their informational, educational and leisure interests, fostering the love of reading in our youth and the lifelong pursuit of knowledge for all.

Clayton County Library System (Functions)

To provide library services including circulation of a collection of up-to-date materials, provide public access computing and wireless access to the internet for citizens. To provide both print and electronic information resources and assistance to citizens of all ages to use these resources and locate needed information.

Clayton County Library System (Goals and Objectives)

1. Retrofit the Headquarters Library Genealogy Room as a public computer lab.
2. Partner with the school system in building a competitive workforce by providing assistance with school assignments to students through "Live Homework Help", public use computers, electronic resources and materials collections that support the school curriculum.
3. Construct, furnish and equip a new 16,000 sq. ft. N.E. Clayton branch library in Forest Park. Estimated completion in June, 2012.
4. Work with private and public agencies, including summer camps and child care centers to provide books and other library services to children unable to visit our libraries.
5. Continue staff development in expertise relevant to the needs of our citizens
6. Update and strengthen the materials collection of the libraries.

Departmental Objectives for FY 2012

1. Add 20 public use computers to the existing 24 at the Riverdale Branch. To accomplish this, electrical and data service must be added as well as bandwidth capacity for the internet must be upgraded.
2. Address safety and security issues at all library locations.
3. Replace 42 public use and 10 circulation desk computers which are 5+ years old and used 59+ hours per week. This is 28% of the public use computers which are overdue for replacement.
4. Address maintenance issues such as window cleaning, pressure cleaning of buildings.

Departmental Issues for FY 2013 and Beyond

1. Assure that funds available for the purchase of library materials keep up with population growth and inflation. Offer access to additional high quality online resources through the library website for remote access from home or work.
2. Fund a three year replacement cycle for public use computers, 142 computers were provided by Georgia Public Library Service in 2004 and many will need to be replaced in FY11.
3. Develop library services to citizens who are recent immigrants.
4. Seek funding to renovate the Jonesboro Branch Library and add a meeting room.

Clayton County Library System (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---|--------------------|--------------------|-----------------------|--------------------|
| Number of Branches: | 6 | 6 | 6 | 6 |
| Average Operating Hours per Week: | 61 | 61 | 61 | 61 |
| Library Visits | 1,356,170 | 1,432,962 | 1,435,000 | 1,435,000 |
| Public Use Computers Available: | 138 | 148 | 148 | 148 |
| Average Monthly Public Computer Use: | 37,129 | 37,762 | 38,000 | 38,000 |
| Attendance at Children's Programs: | 61,240 | 61,985 | 63,000 | 63,000 |
| Participation - Vacation Reading Program: | 6,400 | 4,500 | 4,500 | 4,800 |
| Clayton County Library Card Holders: | 161,766 | 175,341 | 176,000 | 178,000 |

Library System

Mission, Goals, Objectives, Performance Measurements and Budget

| Clayton County Library System (General Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 2,635,208 | 2,640,151 | 2,625,669 | 2,680,119 |
| Operations | 872,151 | 824,462 | 807,941 | 771,376 |
| Capital Outlay | - | - | - | - |
| Total | 3,507,359 | 3,464,613 | 3,433,610 | 3,451,495 |

| Clayton County Library System (Other County Grants Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 7,368 | 4,347 | 19,380 | - |
| Capital Outlay | - | - | 10,524 | - |
| Operating Transfer Out | - | - | 2,000,000 | - |
| Total | 7,368 | 4,347 | 2,029,904 | - |

| Clayton County Library System (Reimposition SPLOST 2009 Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | - | - | 268,585 | - |
| Capital Outlay | - | - | 4,971,429 | - |
| Total | - | - | 5,240,014 | - |

| Clayton County Library System (Personnel) | | | | |
|---|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Director- Library Services | 36 | 1 | 1 | 1 |
| Assistant Library Director | S | 5 | 5 | 5 |
| Virtual Services Librarian | 24 | 1 | 1 | 1 |
| Headquarters Managing Librarian | 24 | 1 | 1 | 1 |
| Librarian, Youth Services | 24 | 1 | 1 | 1 |
| Branch Librarian | 24 | 5 | 5 | 5 |
| Circulation Manager | 18 | 1 | 1 | 1 |
| Library Technical Supervisor | 18 | 1 | 1 | 1 |
| Administrative Assistant | 16 | 1 | 1 | 1 |
| Library Youth Services Assistant | 15 | 6 | 6 | 6 |
| Library Assistant, Senior | 15 | 6 | 6 | 6 |
| Library Technical Assistant | 14 | 2 | 2 | 2 |
| Library Assistant | 12 | <u>16</u> | <u>16</u> | <u>16</u> |
| TOTAL # OF POSITIONS: | | 47 | 47 | 47 |

Clayton County Library System (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Magistrate Court

Mission, Goals, Objectives, Performance Measurements and Budget

Magistrate Court (Mission Statement)

The mission of the Magistrate Court is to provide accurate information to all individuals who come in contact with the Court and to remain accountable and accessible to all citizens who require the Court's assistance in resolving their criminal and civil legal disputes. In providing these services, the judges and staff of the Magistrate Court shall strive to treat all of these individuals, regardless of their station in life, with honor, dignity, respect and compassion.

Magistrate Court (Functions)

To exercise jurisdiction over civil cases where the amount claimed is less than \$15,000, landlord/tenant disputes, County ordinance violations, and preliminary hearings in felony and misdemeanor cases, issue arrest and search warrants, set bonds and bail and sit by designation in Superior Court for all temporary protective order hearings and bond hearings until cases are indicted. Sit by designation in State & Superior Court upon request.

Magistrate Court (Goals and Objectives)

Departmental Goals

1. Provide law enforcement officers access to a judge twenty-four hours a day where the officers actually meet with a judge personally or by using the electronic video warrant system for all arrest and search warrants.
2. Establish a Domestic Violence Court Task Force to create and implement a domestic violence court to provide for the specialized treatment of cases involving domestic violence
3. Continue to facilitate greater access to the court for non-English speaking citizens by developing all necessary court forms and documentation in the languages most often used in the court.
4. Continue the implementation of the electronic video warrant system and the e-filing system in compliance with grant funds.
5. Continue to increase and promote collaboration with citizens, churches, civic organizations and other agencies within the community to decrease recidivism in the County and to provide necessary services for participants in the court system.

Departmental Objectives for FY 2012

1. Complete the implementation of the electronic video warrant system and the e-filing system in compliance with grant funds.
2. Provide timely mandated language translation services for non-English speaking citizens.
3. Complete translation of all court-related documents into Spanish and Vietnamese.
4. Continue implementation of the modified Pre-Trial Release Program.
5. Continue to increase the number of court calendars and necessary staff to accommodate the significant increase in case filings.

Departmental Issues for FY 2013 and Beyond

1. Continue the development and expansion of the Domestic Violence Court and Pre-Trial Release Program.
2. Continue to enhance and maintain the electronic video warrant system to provide greater access to the Magistrate Court using court technology.
3. Continue to develop programs that provide greater access to the Magistrate Court for individuals having disabilities.

Magistrate Court (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Felony Arrest Warrants: | 5,438 | 5,329 | 5,671 | 5,838 |
| Misdemeanor Arrest Warrants: | 15,450 | 13,559 | 14,181 | 14,296 |
| Search Warrants: | 320 | 292 | 329 | 351 |

Magistrate Court

Mission, Goals, Objectives, Performance Measurements and Budget

Magistrate Court (Performance Measurements - continued)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Bond Hearings: | 9,804 | 9,012 | 9,198 | 9,271 |
| Claims Cases: | 3,193 | 3,992 | 4,816 | 5,246 |
| Dispossessory Cases: | 18,944 | 19,766 | 20,688 | 22,119 |
| Ordinance Violations: | 2,072 | 2,182 | 2,484 | 2,621 |
| Abandoned Motor Vehicle Cases: | 2,383 | 2,397 | 2,418 | 2,523 |
| Temporary Protective Orders: | 1,243 | 1,610 | 1,718 | 1,801 |

Magistrate Court (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 804,502 | 795,378 | 843,448 | 935,410 |
| Operations | 126,884 | 144,642 | 162,738 | 155,670 |
| Total | 931,386 | 940,020 | 1,006,186 | 1,091,080 |

Magistrate Court (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|----------------------------------|------------------|----------------|----------------|----------------|
| Chief Magistrate Court Judge | E | 1 | 1 | 1 |
| Associate Magistrate Court Judge | A | 3 | 3 | 3 |
| Law Clerk, Senior | 27 | 1 | 1 | 1 |
| Judiciary Secretary | 17 | 4 | 4 | 4 |
| Principal Secretary | 13 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 10 | 10 | 10 |

Magistrate Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Narcotics-Drug/Gang Violence Enforcement Task Force

Mission, Goals, Objectives, Performance Measurements and Budget

Drug/Gang Task Force (Mission Statement)

To enforce local, state, and federal statutes which prohibit the possession, use or distribution of narcotics, prescriptions, non-prescription, dangerous drugs and other restricted or controlled substances through a combination of aggressive law enforcement tools. To identify and eliminate gang activity in Clayton County.

Drug/Gang Task Force (Functions)

To enforce drug laws and identify & eliminate gang activity.

Drug/Gang Task Force (Goals and Objectives)

1. To drastically reduce the activities of illegal narcotics trade in the businesses and communities of Clayton County.
2. To concentrate on cutting off the movement of illegal narcotics at all major transportation hubs in the County.

Departmental Objectives for FY 2012

1. Increase man power.
2. Continue to expand our information sharing with agencies in and around Clayton County to include State and Federal.
3. Include intelligence gathering on major narcotic traffickers and organized gangs.

Departmental Issues for FY 2013 and Beyond

1. Continue to operate a safe, effective and ethical drug enforcement program expanding on formal drug enforcement training for all personnel to include agents and support staff.
2. Have a major impact on illegal narcotics being stored and sold in Clayton County.
3. Have a major impact on gang activity in Clayton County.

Narcotics (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Total Cases: | 520 | 531 | 550 | 550 |
| Street value of narcotics removed: | 107,055,633 | 102,894,005 | 1,000,000 | 1,000,000 |
| Total Arrests: | 379 | 391 | 400 | 400 |

Narcotics (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 2,021,513 | 1,858,170 | 1,883,205 | 1,964,479 |
| Operations | 54,859 | 53,043 | 63,327 | 144,512 |
| Total | 2,076,372 | 1,911,213 | 1,946,532 | 2,108,991 |

Narcotics (Federal Condemnation Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 206,702 | 184,971 | 231,260 | 295,000 |
| Capital Outlay | - | - | 36,880 | - |
| Total | 206,702 | 184,971 | 268,140 | 295,000 |

Narcotics (State Condemnation Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 74,699 | 70,199 | 90,000 | 110,000 |
| Total | 74,699 | 70,199 | 90,000 | 110,000 |

Narcotics-Drug/Gang Violence Enforcement Task Force
Mission, Goals, Objectives, Performance Measurements and Budget

| Narcotics (Personnel) | | | | |
|-----------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Special Agent In Charge | 31 | 1 | 1 | 1 |
| Assistant Special Agent in Charge | 28 | 1 | 1 | 1 |
| Captain -Narcotics | 28 | 2 | 2 | 2 |
| Lieutenant- Narcotics | 26 | 3 | 3 | 3 |
| Sergeant-Narcotics | 24 | 3 | 3 | 3 |
| Police Investigator | 22 | 13 | 13 | 13 |
| Principal Secretary | 13 | <u>3</u> | <u>3</u> | <u>3</u> |
| TOTAL # OF POSITIONS: | | 26 | 26 | 26 |

Narcotics (Significant Expenditure & Staffing Changes)
 No significant expenditure and staffing changes.

Other General Government

Mission, Goals, Objectives, Performance Measurements and Budget

Other General Government (Mission Statement)

To provide a source of funding for General Fund spending that is not specific to a particular department and to serve as a source of reserve funding for unanticipated expenditures.

Other General Government (Functions)

To provide funding for General Fund spending not specific to a particular department and to provide reserve funding.

Other General Government (Goals and Objectives)

1. To serve as a source of funding for non-specific General Fund spending.
2. To serve as a budgetary reserve for unbudgeted and unanticipated General Fund spending.

Departmental Objectives for FY 2012

1. Maintain a sufficient level of funding to support General Fund spending.

Departmental Issues for FY 2013 and Beyond

1. Continue to support non-specific General Fund spending.

Other General Government (Performance Measurements)

| <u>Activity</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--------------------------------|--------------------|--------------------|-----------------------|--------------------|
| General Fund Expenditures: | \$170,619,652 | \$169,057,057 | \$161,535,671 | \$157,231,964 |
| Number of Line Item Transfers: | 189 | 206 | 200 | 200 |
| Number of Budget Amendments: | 80 | 82 | 80 | 80 |

Other General Government (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 790,265 | 1,072,726 | 1,026,997 | 549,207 |
| Operations | 16,625,027 | 20,661,095 | 15,405,764 | 14,729,321 |
| Capital Lease Payment | 99,996 | 91,146 | 1,024,933 | 1,079,134 |
| Capital Outlay | 67,168 | 419,073 | 859,270 | 800,000 |
| Operating Transfer Out | 3,316,103 | 2,690,777 | 2,534,899 | 1,526,166 |
| Total | 20,898,559 | 24,934,817 | 20,851,863 | 18,683,828 |

Other General Government (Other County Grants Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | (36,531) | 2,169 | 126,686 | 100,000 |

Other General Government (Drug Abuse Treatment & Education Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 90,000 | 43,063 | 44,500 | 40,000 |

Other General Government (Victim Witness Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 90,000 | 90,000 | 90,000 | - |

Other General Government (State Narcotics Condemnation Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | - | - | - | 90,000 |

Other General Government

Mission, Goals, Objectives, Performance Measurements and Budget

Other General Government (Reimposition SPLOST 2009 Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 639 | 11,563,529 | - | 12,560,595 |
| Capital Outlay | - | - | 12,646,551 | 34,741,080 |
| | <u>639</u> | <u>11,563,529</u> | <u>12,646,551</u> | <u>47,301,675</u> |

Other General Government (Personnel)

No personnel in this department.

Other General Government (Significant Expenditure & Staffing Changes)

No significant expenditure changes.

Parks and Recreation

Mission, Goals, Objectives, Performance Measurements and Budget

Parks & Recreation (Mission Statement)

The mission of the Clayton County Parks and Recreation Department is to foster leisure activities, pursuits and experiences through the provision of a safe and well maintained park system, comprehensive and affordable recreation programs and facilities to the residents of Clayton County.

Parks & Recreation (Functions)

To provide recreational programs and manage recreational facilities.

Parks & Recreation (Goals and Objectives)

Departmental Goals

1. To provide the finest multi-purpose facilities and programs for County residents, guests and visitors in order to serve their leisure needs.
2. To operate and maintain parks, park facilities, infrastructure and properties entrusted in our care for County citizens and other park users in order to satisfy their leisure needs.
3. To implement department policies to provide quality administrative support to all levels of operations.
4. To obtain Accreditation from the National Recreation and Parks Association.

Departmental Objectives for FY 2012

1. To process 95% (with a target of 98%) of purchase order requests within four business days of receipt.
2. To pay 95% of invoices (with a target of 98%) within 30 days of receipt, in order to ensure timely payment to vendors.
3. To increase the number of participants in program/class related activities by 50% through new marketing related initiatives.
4. To implement an efficient new hire process and orientation program.
5. To process 95% (with a target of 98%) of documented incident reports within four business days of receipt to appropriate channels.
6. To develop maintenance standards consistent with operational needs and desired levels of care consistent with a class one park system.
7. To promote an increase in the per capita visitation to parks and facilities thru new and innovative Marketing and Branding strategies.
8. To support the interest in educational programs and events of schools, non-governmental agencies, and other groups by developing a "Partners in Recreation" Program.
9. To increase greenspace acreage by 25 percent and implement passive recreation in Historic Rex Village.
10. To evaluate and implement department processes to meet CAPRA (Commission for Accreditation of Park and Recreation Agency) standards established by the NRPA (National Recreation and Parks Association.)

Departmental Issues for FY 2013 and Beyond

1. Open a new recreation center.
2. Develop plans for a Parks & Recreation Administration Building thru SPLOST funds.
3. Effectively manage new programs for participants of all ages and capabilities.

Parks & Recreation (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--------------------------------|--------------------|--------------------|-----------------------|--------------------|
| # of Parks: | 30 | 30 | 30 | 31 |
| # of Playgrounds: | 21 | 21 | 21 | 22 |
| # of Programs/classes offered: | 248 | 250 | 250 | 265 |
| # of Adult athletic leagues: | 48 | 48 | 48 | 50 |
| # of Special events: | 14 | 15 | 15 | 18 |

Parks and Recreation

Mission, Goals, Objectives, Performance Measurements and Budget

| Parks & Recreation (General Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 5,484,316 | 4,920,906 | 5,020,825 | 4,704,043 |
| Operations | 938,826 | 813,874 | 1,770,804 | 1,341,056 |
| Capital Outlay | 12,819 | 7,475 | 400,062 | - |
| Operating Transfer Out | 704 | 1,562 | - | - |
| Total | 6,436,665 | 5,743,817 | 7,191,691 | 6,045,099 |

| Parks & Recreation (Recreation Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 160,385 | 156,085 | - | - |
| Operations | 588,467 | 619,386 | - | - |
| Operating Transfer Out | 215 | 41 | - | - |
| Total | 749,067 | 775,512 | - | - |

| Parks & Recreation (Other County Grants Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Capital Outlay | 37,650 | 137,115 | - | - |
| Operating Transfer Out | - | - | 100,000 | - |
| Total | 37,650 | 137,115 | 100,000 | - |

| Parks & Recreation (Roads & Recreation Capital Project Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 33 | - | 183,516 | - |
| Capital Outlay | 55,679 | 376,056 | 17,893,882 | - |
| Total | 55,712 | 376,056 | 18,077,398 | - |

| Parks & Recreation (Reimposition SPLOST 2009 Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | - | - | 5,500 | - |
| Capital Outlay | - | 251,012 | 268,988 | - |
| Total | - | 251,012 | 274,488 | - |

| Parks & Recreation (Personnel) | | | | |
|---|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Director of Parks and Recreation | 38 | 1 | 1 | 1 |
| Assistant Director/Parks and Recreation | 34 | 1 | 1 | 1 |
| Recreation Administrator | 28 | 1 | 1 | 1 |
| International Park Deputy Administrator | 26 | 1 | 1 | 1 |
| Parks Deputy Administrator | 26 | 1 | 1 | 1 |
| Greenspace /Openspace Superintendent | 24 | 1 | 1 | 1 |
| Athletic Superintendent | 24 | 1 | 1 | 1 |
| Sales & Marketing Manager | 22 | 1 | 1 | 1 |
| Therapeutic Recreation Manager | 21 | 1 | 1 | 1 |
| Nature Preserve Manager | 21 | 1 | 1 | 1 |
| Recreation Center Manager | 21 | 3 | 3 | 3 |
| Payroll/Office Manager | 20 | 1 | 1 | 1 |
| Athletic Supervisor | 20 | 1 | 1 | 1 |

Parks and Recreation

Mission, Goals, Objectives, Performance Measurements and Budget

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------------|----------------------|----------------|----------------|----------------|
| Constituent/Special Ser Manager | 20 | 1 | 1 | 1 |
| Parks Maintenance Superintendent | 19 | 1 | 1 | 1 |
| Therapeutic Recreation Coordinator | 18 | 2 | 2 | 2 |
| Athletic Coordinator | 18 | 5 | 5 | 5 |
| Program Coordinator | 18 | 6 | 7 | 7 |
| Sales & Marketing Specialist | 18 | 1 | 1 | 1 |
| Aquatic Supervisor | 17 | 1 | 0 | 0 |
| Fiscal/Procurement Coordinator | 16 | 1 | 1 | 1 |
| Parks Maintenance Supervisor | 16 | 3 | 3 | 3 |
| Payroll Assistant | 15 | 1 | 1 | 1 |
| Administrative Secretary | 15 | 5 | 5 | 5 |
| Parks Maintenance Crew Leader | 14 | 4 | 4 | 4 |
| Therapeutic/Recreation Supervisor | 14 | 1 | 1 | 1 |
| Athletic Recreation Leader | 14 | 1 | 1 | 1 |
| Nature Preserve Ranger, Senior | 12 | 1 | 1 | 1 |
| Parks Maintenance Worker, Senior | 12 | 8 | 8 | 8 |
| Greenspace Coordinator | 12 | 0 | 1 | 1 |
| Center Maintenance Worker, Senior | 12 | 4 | 4 | 4 |
| Nature Preserve Ranger | 10 | 1 | 0 | 0 |
| Parks Maintenance Worker | 10 | 9 | 9 | 9 |
| Office Assistant Sr. | 10 | 1 | 1 | 1 |
| Parks Security Officer | 8 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 73 | 73 | 73 |

Parks & Recreation (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Personnel Department

Mission, Goals, Objectives, Performance Measurements and Budget

Clayton County Personnel Department (Mission Statement)

To provide quality Human Resources services to attract, develop, motivate and retain a diverse workforce within a supportive work environment.

Clayton County Personnel Department (Functions)

To provide human resources services, which include employment, training, compensation and classification, to County departments.

Clayton County Personnel Department (Goals and Objectives)

1. To provide administrative services to County departments in the areas of recruitment, employee selection, development and retention of human resources.
2. Oversee the in-house training program.
3. Apply all applicable laws, rules and policies related to an ethical Personnel department.
4. Assist departments in providing employees a workplace free from discrimination and harassment.
5. Provide administrative support to the Civil Service Board.

Departmental Objectives for FY 2012

1. Intensify recruiting efforts to increase the number of skilled and qualified applicants for employment in relation to the labor market in Clayton County.
2. To maintain a multi-faceted training program with the intention of enhancing employee performance and productivity.
3. Update and revise Civil Service Rules and Regulations.
4. Continue to improve customer service offered.

Departmental Issues for FY 2013 and Beyond

1. Increase the variety and number of in-house employee training programs offered.
2. Continue to hire quality employees to assist Clayton County in carrying out its Mission Statement.

Clayton County Personnel Department (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|-----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Total Number of County Positions: | 2,186 | 2,201 | 2,200 | 2,200 |
| Number of Personnel Actions: | 5,212 | 5,222 | 4,200 | 4,000 |

Clayton County Personnel Department (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 759,265 | 745,951 | 731,193 | 742,028 |
| Operations | 131,355 | 132,556 | 229,965 | 131,036 |
| Total | 890,620 | 878,507 | 961,158 | 873,064 |

Personnel Department

Mission, Goals, Objectives, Performance Measurements and Budget

Clayton County Personnel Department (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------------|----------------------|----------------|----------------|----------------|
| Human Resources Director | 38 | 1 | 1 | 1 |
| Assistant Human Resources Director | 34 | 1 | 1 | 1 |
| HR Officer | 27 | 2 | 2 | 2 |
| HR Trainer | 25 | 1 | 1 | 1 |
| Office Administrator | 17 | 1 | 1 | 1 |
| HR Analyst | 16 | 4 | 4 | 4 |
| HR Technician | 14 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 11 | 11 | 11 |

Clayton County Personnel Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Police Department

Mission, Goals, Objectives, Performance Measurements and Budget

Police (Mission Statement)

To protect people, property, and to empower our community to minimize the emergence of problems, and the reduction of crime.

Police (Functions)

To provide law enforcement and code enforcement services.

Police (Goals and Objectives)

1. To realize an average 15% overall reduction in response time to calls for service.
2. To increase the overall numbers of patrolmen on the road (shifts) from the current 126 to 140.
3. To decrease the number of citizen complaints based on officer demeanor.
4. To maintain and utilize all available resources to best serve the citizens and visitors of Clayton County.
5. Establish an athletic youth league program for the children of Clayton County.

Departmental Objectives for FY 2012

1. Response time must be reduced from its current average of 14.26 minutes to a maximum average of 12 minutes.
2. Increase patrol officers available for calls at any given time.
3. Regular hiring of additional officers.
4. Focus on a customer service based mentality.
5. To provide mandated training to assist and educate our officers.

Departmental Issues for FY 2013 and Beyond

1. Continue the planning process for the new East Precinct.
2. Continue emphasis on partnerships in community policing.
3. Bring the Department's technological capabilities up to the 21st century; for example, radio interoperability.

Police (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|-------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Number of Officers on Street: | 245 | 250 | 250 | 250 |
| Calls Dispatched: | 141,669 | 142,744 | 143,000 | 143,000 |
| Incident Reports: | 37,333 | 37,491 | 38,000 | 38,000 |
| Traffic Accident Reports: | 6,966 | 7,103 | 7,500 | 7,500 |
| Family Violence Reports: | 2,439 | 2,450 | 2,450 | 2,450 |
| DUI Arrests: | 748 | 752 | 750 | 750 |
| Citations: | 66,876 | 67,422 | 67,500 | 67,500 |

Police (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 22,011,999 | 21,534,159 | 21,691,478 | 22,302,940 |
| Operations | 846,579 | 810,484 | 787,004 | 828,414 |
| Capital Outlay | 4,392 | - | - | - |
| Total | 22,862,970 | 22,344,643 | 22,478,482 | 23,131,354 |

Police (Federal Narcotics Condemnation Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 169,462 | 91,765 | 90,430 | 106,788 |
| Capital Outlay | 45,639 | 597,842 | 74,901 | - |
| Total | 215,101 | 689,607 | 165,331 | 106,788 |

Police Department

Mission, Goals, Objectives, Performance Measurements and Budget

| Police (State Narcotics Condemnation Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | - | 4,995 | 20,000 | - |
| Total | - | 4,995 | 20,000 | - |
| Police (Other County Grants Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 764,454 | 917,657 | 809,181 | - |
| Operations | 162,616 | 218,632 | 286,032 | 50,000 |
| Capital Outlay | - | 374,405 | 358,099 | - |
| Operating Transfer Out | - | - | 23,151 | - |
| Total | 927,070 | 1,510,694 | 1,476,463 | 50,000 |
| Police - Firing Range (General Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 48,361 | 50,662 | 56,134 | 66,143 |
| Total | 48,361 | 50,662 | 56,134 | 66,143 |
| Police - Firing Range (Federal Narcotics Condemnation Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Capital Outlay | 193,794 | 16,948 | - | - |
| Total | 193,794 | 16,948 | - | - |
| Police - Special Operations (General Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 50,112 | 35,679 | 42,167 | 45,243 |
| Police - Helicopter Unit (General Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 226,988 | 243,266 | 213,670 | 218,331 |
| Operations | 146,264 | 161,216 | 146,616 | 177,448 |
| Total | 373,252 | 404,482 | 360,286 | 395,779 |
| Police - Animal Control (General Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 531,494 | 537,536 | 514,898 | 463,312 |
| Operations | 199,190 | 187,639 | 225,325 | 222,200 |
| Total | 730,684 | 725,175 | 740,223 | 685,512 |
| Police - Code Enforcement (General Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 881,221 | 982,954 | 981,010 | 996,124 |
| Operations | 253,928 | 232,905 | 52,060 | 52,710 |
| Total | 1,135,149 | 1,215,859 | 1,033,070 | 1,048,834 |
| Police - Police Academy (Reimposition SPLOST 2009 Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Capital Outlay | - | - | 560,000 | - |

Police Department
Mission, Goals, Objectives, Performance Measurements and Budget

| Police - Police Academy (Other County Grants Fund) | | | | |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 491,960 | 529,972 | - | - |
| Operations | 51,745 | 47,862 | - | - |
| Total | 543,705 | 577,834 | - | - |

| Police (Personnel) | | | | |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Police Chief | 39 | 1 | 1 | 1 |
| Deputy Chief of Police | 35 | 1 | 1 | 1 |
| Police Major | 31 | 4 | 4 | 4 |
| Legal Advisor | 31 | 1 | 1 | 1 |
| Aviation Manager- Captain | 31 | 1 | 1 | 1 |
| Special Agent In Charge | 31 | 1 | 1 | 1 |
| Police Academy Director | 31 | 1 | 0 | 0 |
| Lead Code Enforcement Inspector | 28 | 1 | 1 | 1 |
| Police Training Commander Instructor III | 28 | 0 | 1 | 1 |
| Police Captain | 28 | 10 | 10 | 10 |
| Assistant Aviation Manager | 28 | 1 | 1 | 1 |
| Assistant Police Academy Director | 27 | 1 | 0 | 0 |
| Police Training Instructor II | 26 | 0 | 2 | 2 |
| Police Lieutenant | 26 | 25 | 25 | 25 |
| Police Pilot | 26 | 1 | 1 | 1 |
| Police Academy Training Specialist | 25 | 3 | 0 | 0 |
| Police Sergeant | 24 | 33 | 33 | 33 |
| Police Sergeant/Crime Analyst | 24 | 1 | 1 | 1 |
| Police Investigator | 22 | 30 | 30 | 30 |
| Police Observer | 22 | 1 | 1 | 1 |
| Crime Scene Investigator | 22 | 11 | 11 | 11 |
| Police Officer III | 21 | 44 | 43 | 43 |
| Lead Code Enforcement Officer | 20 | 1 | 1 | 1 |
| Police Officer, II | 20 | 173 | 174 | 174 |
| Helicopter Mechanic | 20 | 1 | 1 | 1 |
| Code Enforcement Officer II | 18 | 9 | 9 | 9 |
| Code Enforcement Officer I | 16 | 4 | 4 | 4 |
| Animal Control Supervisor | 15 | 1 | 1 | 1 |
| Administrative Secretary | 15 | 2 | 2 | 2 |
| Administrative Secretary (Police Academy) | 15 | 1 | 0 | 0 |
| Police Services Supervisor | 14 | 1 | 1 | 1 |
| Animal Control Officer | 13 | 10 | 10 | 10 |
| Principal Secretary | 13 | 4 | 4 | 4 |
| Police Services Clerk | 12 | 13 | 13 | 13 |
| Secretary | 12 | 6 | 6 | 6 |
| TOTAL # OF POSITIONS: | | 398 | 395 | 395 |

Police (Significant Expenditure & Staffing Changes)

Probate Court

Mission, Goals, Objectives, Performance Measurements and Budget

Probate Court (Mission Statement)

The mission of the Probate Court is to serve the citizens of Clayton County in a timely, efficient and ethical manner through the careful handling of the estates of deceased persons, the monitoring of the affairs of minors and incapacitated adults, maintaining custody of state and local vital records and through the issuance of licenses and permits according to law.

Probate Court (Functions)

To probate wills, appoint guardians of minors and incapacitated adults, award year's supports, monitor fiduciaries of guardianships and estates, issue commitment orders of mentally ill individuals, issue marriage licenses, firearms permits and certificates of residence, as well as act as local custodian of vital records.

Probate Court (Goals and Objectives)

Departmental Goals

1. Continue to provide services to citizens in an effective, courteous and respectful manner.
2. Having completed the rewrite of remaining pamphlets to provide information to the public in an understandable and effective format, the next goal is to develop user friendly forms that may be completed on a PC and obtain a public PC to be used here in Probate Court.
3. Improve the communication and network with other organizations and departments who provide programs and services to individuals who may come through the Probate Court and for the Probate Court to provide information of these programs and services to the individuals who need them.
4. To operate more efficiently through the use of technology.

Departmental Objectives for FY 2012

1. Continue on-going training for judge and staff.
2. Continue court access for foreign-speaking citizens.
3. Move toward improved technology (i.e. more information available through computers and data stored through imaging).

Departmental Issues for FY 2013 and Beyond

1. Handle the ever increasing caseload effectively.
2. Effectively deal with pro se litigants.
3. To insure all necessary reports are properly and accurately filed by the parties through improved technology.

Probate Court (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|----------------------|--------------------|--------------------|-----------------------|--------------------|
| Marriage Licenses: | 1,385 | 1,607 | 1,625 | 1,630 |
| Firearms Licenses: | 3,260 | 3,041 | 3,379 | 3,380 |
| Minor Guardianships: | 256 | 250 | 328 | 330 |
| Death Certificates: | 11,267 | 11,205 | 11,488 | 1,500 |

Probate Court (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 779,531 | 754,748 | 724,172 | 747,068 |
| Operations | 64,234 | 52,499 | 68,737 | 70,675 |
| Total | 843,765 | 807,247 | 792,909 | 817,743 |

Probate Court

Mission, Goals, Objectives, Performance Measurements and Budget

| Probate Court (Other County Grants Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | - | 7,208 | 11,792 | - |
| Capital Outlay | - | - | 15,000 | - |
| Total | - | 7,208 | 26,792 | - |

| Probate Court (Personnel) | | | | |
|--------------------------------------|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Probate Court Judge | E | 1 | 1 | 1 |
| Probate Director/Chief Clerk | 23 | 1 | 1 | 1 |
| Senior Register/Supervisor | 21 | 1 | 1 | 1 |
| Paralegal/Probate Court | 18 | 1 | 1 | 1 |
| Administrative Assistant | 16 | 1 | 1 | 1 |
| Deputy Register/Assistant Supervisor | 15 | 1 | 1 | 1 |
| Probate Court Clerk, Senior | 14 | 5 | 5 | 5 |
| Probate Court Clerk | 12 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 12 | 12 | 12 |

Probate Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Professional Services

Mission, Goals, Objectives, Performance Measurements and Budget

Professional Services (Mission Statement)

To provide a source of funding for contracted County services such as consultants, attorneys, court reporters, County photographer and medical examiner.

Professional Services (Functions)

To provide funding for contracted County services.

Professional Services (Goals and Objectives)

1. To maintain a sufficient level of funding to support contracted County services.

Departmental Objectives for FY 2012

1. To control expenditures in order to function within the assigned budget.

Departmental Issues for FY 2013 and Beyond

1. To control expenditures in order to function within the assigned budget.

Professional Services (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 4,492,514 | 4,274,993 | 4,117,125 | 3,677,100 |
| Capital Lease Principal Payment | 37 | 37 | 1,500 | 150 |
| Operating Transfer Out | 701,658 | 98,234 | - | - |
| Total | 4,492,514 | 4,274,993 | 4,117,125 | 3,677,100 |

Professional Services (Roads & Recreation SPLOST Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operating Transfer Out | 2,151,030 | - | - | - |
| Total | 2,151,030 | - | - | - |

Professional Services (Personnel)

No personnel in this department.

Professional Services (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

Public Defender

Mission, Goals, Objectives, Performance Measurements and Budget

Public Defender (Mission Statement)

To defend the rights of indigent persons accused of crimes that have been entrusted to the Clayton Judicial Circuit Public Defender's Office, by providing exceptional legal representation in a client-focused environment with a commitment to achieve justice in a resourceful and cost efficient manner.

Public Defender (Functions)

To defend indigent persons accused of crimes that have been entrusted to the Circuit Public Defender's Office.

Public Defender (Goals and Objectives)

Departmental Goals

1. Further explore Alternative Sentencing Programs (drug rehab programs, day reporting & assisted living, and mental health advocates).
2. Continue to provide a comprehensive training program for junior level, inexperienced attorneys.
3. Seek alternative resources to replace budget in order to support attorneys ability to continue provide higher-level representation. (I.e. finding funding for expert consultants to enhance attorney's theory of case).
4. Continue to utilize law student internships (3rd year students) to provide assistance to the office giving students job readiness skills.

Departmental Objectives for FY 2012

1. Access to Comprehensive Justice Information System (CJIS) to establish an agreement with Clayton County to be linked in with all entities that have access to CJIS). This will enable the Public Defender's Office to have necessary criminal justice data pertinent to client's case.

Departmental Issues for FY 2013 and Beyond

1. Continue to defend the rights of indigent persons accused of crimes.

Public Defender (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--------------------------|--------------------|--------------------|-----------------------|--------------------|
| Total Open/Closed Cases: | 2,828 | 2,802 | 2,800 | 2,800 |

Public Defender (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 273,442 | 1,687,508 | 1,665,852 | 1,800,281 |
| Total | 273,442 | 1,687,508 | 1,665,852 | 1,800,281 |

Public Defender (Other County Grants Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | - | 706.00 | 55,795.00 | - |
| Operations | - | 1,830 | 56,671 | - |
| Total | - | 1,830 | 56,671 | - |

Public Defender (Personnel)

No full time employees in this department

Public Defender (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

Refuse Control

Mission, Goals, Objectives, Performance Measurements and Budget

Refuse Control (Mission Statement)

Provide Clayton County Government and citizens with litter control, debris removal, custodial services for County offices, landscaping, furniture moving, grass cutting of rights of way, graffiti abatement and a courier service for the County Government.

Refuse Control (Functions)

To pick up trash, cut rights of way, remove carrion, pick-up curb side debris from citizens, clean county offices, paint over graffiti in coordination with Code Enforcement, and maintain equipment.

Refuse Control (Goals and Objectives)

Departmental Goals

1. Schedule all eligible county roads to be cleaned of trash and rights of way cut in a timely manner.
Initiate action and respond to County Commissioners.
2. Be aggressive in the abatement of graffiti. Initiate action and respond to County Commissioners.
3. Clean offices, tiled floors and carpeting in a proactive way, such that customers don't have to complain.
4. Move County offices as requested without losses or damage.
5. Pick up and deliver mail throughout the County in a reliable way.
6. Execute pauper burials in a sensitive and proficient manner.

Departmental Objectives for FY 2012

1. Achieve more economies in the use of community service workers.
removal services at citizens' homes within three days.
2. Improve on organizational maintenance of grass-cutting equipment to reduce repair time in Fleet Maintenance.

Departmental Issues for FY 2013 and Beyond

1. Increase and improve upon the level of debris removal services provided to the citizens of Clayton County.
2. Improve on the janitorial services provided to the County buildings.

Refuse Control (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---|--------------------|--------------------|-----------------------|--------------------|
| Number of County Facilities Cleaned: | 42 | 42 | 43 | 43 |
| Number of County Facilities Landscaped: | 42 | 42 | 43 | 43 |
| Number of County Dumpsters: | 34 | 34 | 34 | 34 |
| Number of County Roads Cleaned: | 369 | 598 | 600 | 600 |
| Number of Dead Animals Removed: | 571 | 612 | 652 | 700 |

Refuse Control (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,396,955 | 1,794,286 | 1,746,095 | 1,730,585 |
| Operations | 232,826 | 226,834 | 243,009 | 232,060 |
| Capital Outlay | 67,356 | - | 99,000 | - |
| Total | 1,697,137 | 2,021,120 | 2,088,104 | 1,962,645 |

Refuse Control

Mission, Goals, Objectives, Performance Measurements and Budget

Refuse Control (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------------|----------------------|----------------|----------------|----------------|
| Correction Lieutenant | 26 | 0 | 1 | 1 |
| Assistant Director, Refuse Control | 25 | 1 | 0 | 0 |
| Grass Cutting Crew Leader | 17 | 3 | 3 | 3 |
| Refuse Control Supervisor | 16 | 1 | 1 | 1 |
| Heavy Equipment Operator | 15 | 1 | 1 | 1 |
| Administrative Secretary | 15 | 1 | 1 | 1 |
| Small Engine Mechanic | 13 | 1 | 1 | 1 |
| Equipment Operator Senior | 13 | 5 | 5 | 5 |
| Refuse Control Inspector II | 13 | 1 | 1 | 1 |
| Custodial Supervisor | 12 | 2 | 2 | 2 |
| Equipment Operator | 11 | 6 | 7 | 7 |
| Refuse Control Inspector | 11 | 2 | 2 | 2 |
| Crew Worker III | 10 | 1 | 1 | 1 |
| Office Assistant, Senior | 10 | 1 | 1 | 1 |
| Crew Worker II | 9 | 1 | 1 | 1 |
| Crew Worker I | 8 | 2 | 2 | 2 |
| Custodian | 8 | 13 | 11 | 11 |
| Courier | 8 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 43 | 42 | 42 |

Refuse Control (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Registrar

Mission, Goals, Objectives, Performance Measurements and Budget

Registrar (Mission Statement)

To serve the public and community in a professional manner. To maintain a strong working relationship with other departments on the State and Local level.

Registrar (Functions)

To maintain voter registration lists and provide information on precincts and districts.

Registrar (Goals and Objectives)

1. To maintain and establish an accurate voter registration list that provides the public with useful election information.
2. To provide and maintain reliable information regarding new district and precinct lines.
3. Improve the voting process by continuing to conduct voter education.

Departmental Objectives for FY 2012

1. Increase the number of registered voters in Clayton County by conducting registration drives.
2. Increase the number of voting precincts in Clayton County.

Departmental Issues for FY 2013 and Beyond

1. Develop an adequate level of technology to support the voter registration programs within the County.

Registrar (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Number of Registered Voters: | 123,588 | 136,901 | 147,716 | 150,000 |

Registrar (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 364,330 | 325,792 | 349,425 | 335,615 |
| Operations | 8,569 | 11,378 | 9,880 | 12,625 |
| Total | 372,899 | 337,170 | 359,305 | 348,240 |

Registrar (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|---|------------------|----------------|----------------|----------------|
| Elections Director | 31 | 1 | 1 | 1 |
| Elections & Registration Official, Supervisor | 21 | 1 | 1 | 1 |
| Elections & Registration Official, Senior | 15 | 1 | 1 | 1 |
| Elections & Registration Official | 13 | <u>2</u> | <u>2</u> | <u>2</u> |
| TOTAL # OF POSITIONS: | | 5 | 5 | 5 |

Registrar Control (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

Risk Management

Mission, Goals, Objectives, Performance Measurements and Budget

Risk Management (Mission Statement)

To manage the employee insurance program for Clayton County and to inform employees of the options and costs associated with enrolling in the various insurance plans offered. To ensure compliance with COBRA, HIPAA, Section 125 Cafeteria Plans and various other Federal and State regulations. To administer Worker's Compensation in compliance with State laws and coordinate all claims for the County. To work with all departments to develop a Safety and Loss control program to prevent accidents and injuries to employees and others. To process all auto liability, general liability, public officials liability and other liability claims and to put insurance carriers on proper notice of all claims against the County, its elected officials of employees (while in their official capacity), and to maintain proper records of payments. To balance payroll deductions with the enrollment data and assure that correct payments are made to all vendors of insurance coverage through Finance Department.

Risk Management (Functions)

To manage employee insurance programs, answer participants questions concerning eligibility and plans of coverage, administer worker's compensation and to process claims against the County, its employees or officials. To procure insurance, on behalf of the County, to cover the catastrophic liability costs.

Risk Management (Goals and Objectives)

1. To offer high quality insurance programs to all County employees and retirees at the lowest possible costs.
2. To operate an ethical and confidential office that is in accordance with all State and Federal regulations.
3. To educate County employees and retirees about the use of their benefits and assist them in understanding the proper application of Plan terms.
4. To assure that all personnel who are injured in the course of their employment are properly handled and that Worker's Compensation benefits are paid correctly and timely.
5. To properly record and coordinate all accidents involving County employees.
6. To recover the maximum possible from other Insurance Carriers for damages caused to County property.
7. To insure all liability claims are processed in a timely manner.
8. To develop programs that will protect employees and customers from injury or damage.

Departmental Objectives for FY 2012

1. Continue to improve on the quality of customer service offered to all County employees.
2. Stay informed of pertinent changes in all Local, State and Federal regulations.
3. Determine on-going strategy to deal with Post Retirement Medical, Dental and Life Benefits and the required GASB accounting changes.
4. Continue developing Safety and Loss Control initiatives that will be effective in the County.
5. Improve processes as they relate to all functions within the department.
6. Review costs associated with wellness initiatives in the Self-funded Medical Health Plan and tweak the areas where needed to assist in giving employees and retirees an incentive to get healthier.
7. Continue cross training so that personnel can be used most effectively.

Departmental Issues for FY 2013 and Beyond

1. Continue to offer HHA as an employee benefit.
2. Continue to improve on the quality of customer service and communication offered to all County employees.
3. Continue to improve on inter-office communications to accomplish one over-all goal for Clayton County.
4. Continue to train and educate personnel within the department to think deeper and broader toward solutions.
5. Continue to build the County's Safety & Loss Control Programs.
6. Assess the effectiveness of the STARS Claims System and to seek to improve the reporting capabilities.
7. Closely monitor Humana's claims data.

Risk Management

Mission, Goals, Objectives, Performance Measurements and Budget

| Risk Management (Performance Measurements) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Self-Funded Medical Plan | | | | |
| Number of Participants: | 719 | 734 | 754 | 754 |
| Cost to County: | \$7,878,164 | \$8,128,529 | \$8,728,014 | \$8,728,014 |
| Cost per Participant: | \$10,957 | \$11,074 | \$11,576 | \$11,576 |
| Kaiser Permanente HMO | | | | |
| Number of Participants: | 1,494 | 1,624 | 1,759 | 1,759 |
| Cost to County: | \$12,672,613 | \$12,854,559 | \$12,792,382 | \$12,792,382 |
| Cost per Participant: | \$8,482 | \$7,915 | \$7,273 | \$7,273 |
| Self-Funded Dental Plan | | | | |
| Number of Participants: | 2,188 | 2,328 | 2,473 | 2,475 |
| Cost to County: | \$1,405,924 | \$1,412,131 | \$1,524,138 | \$1,524,138 |
| Cost per Participant: | \$643 | \$607 | \$616 | \$616 |

| Risk Management (General Fund) | | | | |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 666,702 | 631,537 | 605,557 | 700,435 |
| Operations | 107,185 | 90,101 | 100,390 | 92,257 |
| Total | 773,887 | 721,638 | 705,947 | 792,692 |

| Risk Management (Personnel) | | | | |
|------------------------------------|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Risk Manager | 31 | 1 | 1 | 1 |
| HR Safety Coordinator | 28 | 1 | 1 | 1 |
| HR Claims Adjuster | 25 | 1 | 1 | 1 |
| HR Supervisor | 25 | 1 | 1 | 1 |
| HR Claims Assistant | 18 | 1 | 1 | 1 |
| HR Safety Inspector | 18 | 2 | 2 | 2 |
| HR Specialist | 15 | 5 | 5 | 5 |
| Principal Secretary | 13 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 13 | 13 | 13 |

Risk Management (Significant Expenditure & Staffing Changes)
 No significant expenditure and staffing changes.

Senior Services

Mission, Goals, Objectives, Performance Measurements and Budget

Senior Services (Mission Statement)

The mission of the Senior Services Department is to enhance the quality of life for Clayton County's senior adult population by promoting healthy aging and relative caregiver programs. The focus is to enable seniors to maintain their independence in the community by addressing the human services and leisure activity need. Services are provided at senior recreation facilities, intergenerational center, in the client's home or over the telephone.

Senior Services (Functions)

Promote programs for the County's senior adult population.

Senior Services (Goals and Objectives)

1. Implement a wide range of Health Promotion and Disease Prevention Programs.
2. Kick-off and begin implementation of the Lifelong Clayton Initiative.
3. Identify funding sources to assist with developing, enhancing and sustaining Programs and Services.
4. Develop a marketing campaign to raise awareness of the Senior Center Programs and Services to increase membership.

Departmental Objectives for FY 2012

1. Provide health and wellness classes on Chronic Disease Self Management, Arthritis Self Help Workshop and Balance Walking.
2. At least 500 older adults will participate in the Annual Mayfest Health Fair.
3. Seventy-five percent (75%) of attendees at the Annual Health Preventative Clinic will receive at least a vaccination or immunization.
4. At least one (1) agency/organization in each of the housing, transportation and health field will participate in the Lifelong Clayton Kick-off Meeting.
5. Each Senior Center will average enrolling at least five (5) new in-county members and two (2) new out-of-county members per month.
6. Coordinate a steering committee to direct the Lifelong Clayton Initiative.
7. Partner with Atlanta Regional Commission and the County's Health Department to apply for grants.
8. Mail-out brochures quarterly to senior adults in the county.
9. Retired Senior Volunteer Program (RSVP) members will conduct quarterly information sessions at various churches and older adult clubs.

Departmental Issues for FY 2013 and Beyond

1. To continue to identify community partners and funding sources.

Senior Services (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---------------------------------|--------------------|--------------------|-----------------------|--------------------|
| # of Health Programs | - | 63 | 65 | 65 |
| Senior Center Volunteers | - | 45 | 48 | 48 |
| # of New and Renewal Membership | - | 4,128 | 2,879 | 3,500 |
| # of Classes | - | 222 | 167 | 220 |
| # of Partnerships | - | 23 | 18 | 25 |
| # of Grants Received | - | 4 | 5 | 5 |

Senior Services

Mission, Goals, Objectives, Performance Measurements and Budget

| Senior Services (General Fund) | | | | |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 1,061,937 | 1,426,695 | 1,486,786 | 1,530,408 |
| Operations | 333,802 | 533,933 | 750,218 | 860,463 |
| Total | 1,395,739 | 1,960,628 | 2,237,004 | 2,390,871 |

Senior Services

Mission, Goals, Objectives, Performance Measurements and Budget

| Senior Services (Recreation Fund) | | | | |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 59,402 | - | - | - |
| Operations | 87,193 | - | - | - |
| Operating Transfer Out | - | 133,092 | - | - |
| Total | 146,595 | 133,092 | - | - |

| Senior Services (HUD Fund) | | | | |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 23,033 | 40,966 | 195,233 | - |
| Operations | 1,288,455 | 7,672,669 | 18,223,742 | - |
| Capital Outlay | 57,904 | 1,056,957 | 1,393,307 | - |
| Operating Transfer Out | - | - | 1,161 | - |
| Total | 1,369,392 | 8,770,592 | 19,813,443 | - |

| Aging Program (Aging Grant Fund) | | | | |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 660,233 | 580,336 | 564,767 | - |
| Operations | 632,788 | 627,331 | 550,772 | 365,050 |
| Capital Outlay | 22,738 | - | - | - |
| Operating Transfer Out | - | 13,594 | - | - |
| Total | 1,315,759 | 1,221,261 | 1,115,539 | 365,050 |

| Senior Services (Roads & Recreation Projects Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Capital Outlay | 50,000 | - | 112,103 | - |

| Senior Services (Personnel) | | | | |
|---------------------------------------|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Director of Senior Services | 34 | 1 | 1 | 1 |
| Assistant Director of Senior Services | 28 | 1 | 1 | 1 |
| Aging Program Administrator | 25 | 0 | 1 | 1 |
| Senior Center Manager | 21 | 2 | 2 | 2 |
| Manager, Aging Program | 21 | 1 | 0 | 0 |
| Office Manager | 20 | 1 | 1 | 1 |
| Office Administrator Senior | 18 | 1 | 1 | 1 |
| Senior Center Program Coordinator | 18 | 2 | 3 | 3 |

Senior Services

Mission, Goals, Objectives, Performance Measurements and Budget

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|---------------------------------------|----------------------|----------------|----------------|----------------|
| Health & Fitness Coordinator | 18 | 0 | 1 | 1 |
| Health & Wellness Coordinator | 18 | 1 | 1 | 1 |
| Kinship Care Resource Ctr Coordinator | 18 | 1 | 1 | 1 |
| Event Marketing Coordinator | 16 | 0 | 1 | 1 |
| Senior Services Financial Coordinator | 16 | 1 | 1 | 1 |
| Congregate Site Coordinator | 16 | 1 | 1 | 1 |
| Maintenance Supervisor | 16 | 0 | 1 | 1 |
| Fitness Instructors | 16 | 0 | 1 | 1 |
| Administrative Secretary | 15 | 3 | 4 | 4 |
| Case Manager/Aging | 14 | 2 | 2 | 2 |
| Principal Secretary | 13 | 1 | 1 | 1 |
| Center Maintenance Worker Senior | 12 | 3 | 3 | 3 |
| Equipment Manager | 12 | 0 | 1 | 1 |
| Information & Referral Specialist | 12 | 2 | 2 | 2 |
| Kinship Care Leader | 12 | 1 | 1 | 1 |
| Site Coordinator Assistant | 11 | 1 | 1 | 1 |
| Office Assistant Senior | 10 | <u>3</u> | <u>3</u> | <u>3</u> |
| TOTAL # OF POSITIONS: | | 29 | 36 | 36 |

Senior Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

School Patrol

Mission, Goals, Objectives, Performance Measurements and Budget

School Patrol (Mission Statement)

To provide all children in Clayton County the necessary safety measures needed to cross the streets and attend school, and to provide the parents a comfort level in knowing their children are protected.

School Patrol (Functions)

To provide crossing guards at county schools.

School Patrol (Goals and Objectives)

1. To increase the overall traffic flow by 3% in inclement weather.
2. To increase the overall number of guards from the current 46 to 55.
3. To decrease the number of citizen complaints based on guard demeanor.
4. To decrease the number of accidents (1) to zero.

Departmental Objectives for FY 2012

1. In order to increase the overall traffic flow by 3%, there must be continued training for each and every guard in the unit.

Departmental Issues for FY 2013 and Beyond

1. Increase the quality of services provided to the taxpayers of Clayton County.

School Patrol (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|----------------------------|--------------------|--------------------|-----------------------|--------------------|
| Number of Crossing Guards: | 55 | 49 | 49 | 49 |
| Number of Schools Served: | 32 | 32 | 32 | 32 |

School Patrol (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 374,243 | 370,210 | 333,765 | 372,255 |
| Operations | 7,930 | 7,994 | 8,000 | 8,000 |
| Total | 382,173 | 378,204 | 341,765 | 380,255 |

School Patrol (Personnel)

Only Part-Time personnel in this department.

School Patrol (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Sheriff's Department

Mission, Goals, Objectives, Performance Measurements and Budget

Sheriff (Mission Statement)

To work in partnership with the community while seeking to preserve a peaceful society, serve all lawful orders, attend all courts, and hold safe the County Jail to the well-being of all citizens, employees, and inmates alike.

Sheriff (Functions)

To serve as the arm of the court in all matters of criminal warrants and civil process, to attend each court session, keep safe the County Jail, provide security to the Criminal Justice Complex and any annex thereof, and general law enforcement duties.

Sheriff (Goals and Objectives)

Departmental Goals

1. Keep safe the County Jail by providing a safe and secure environment through adequate staffing, appropriate training, conscientious supervision, and compliance with accepted standards.
2. Attend each court session and therein provide service and security to that court in an effort to aid in the timely processing of all cases.
3. Diligently seek to serve and carry out all legal orders issued by the courts in both criminal and civil matters.
4. To provide security for the Criminal Justice Complex and any other annex or office maintained by any of the several courts of the County in an effort to ensure the safety of court staff and general public.
5. To oversee and manage the Work Release Program.

Departmental Objectives for FY 2012

1. The anticipated increase in the number of courts to be operated on a regular basis will increase the demand for service to those courts in all areas. Increased crime, population, law enforcement activity (county & municipal), etc. are factors likely to occur that will further increase demand for service in all areas.
2. Excessive overtime, and the resulting strain upon staff, will continue unless acted upon in a decisive and appropriate manner.
3. Infrastructure, equipment and operating systems in the County Jail showing signs of deterioration due to age and length of service are likely to compromise the standard of care, security, and safety necessary for proper operations.
4. High mileage, increased service costs, and lack of replacement vehicles may very well impact ability to carry out daily duties and operations.

Departmental Issues for FY 2013 and Beyond

1. Increases in jail population will add further strain to infrastructure and systems.
2. Increased court activity (i.e., court sessions, criminal warrants, civil processes, etc.) will drive the need for staff to be available for service.
3. Establishing an off site Work Release program, thus eliminating direct impact upon the county jail.

Sheriff (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Criminal History Checks Processed: | 181,612 | 183,564 | 190,000 | 190,000 |
| Warrants Received: | 10,701 | 10,993 | 11,000 | 11,000 |
| Warrants Served: | 9,625 | 9,742 | 10,000 | 10,000 |
| Subpoenas Delivered: | 11,114 | 11,415 | 11,500 | 11,500 |
| Sentenced to Work Release Program: | 320 | 201 | 200 | 200 |
| Completed Work Release Program: | 258 | 180 | 180 | 180 |
| Total Admitted to Jail: | 35,779 | 41,133 | 40,000 | 40,000 |
| Total Number Released: | 33,021 | 38,578 | 38,500 | 38,500 |
| Total Inmates to Court: | 28,755 | 29,843 | 36,000 | 36,000 |

Sheriff's Department
Mission, Goals, Objectives, Performance Measurements and Budget

| Sheriff (General Fund) | | | | |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 21,485,981 | 22,689,399 | 20,461,080 | 20,687,193 |
| Operations | 580,606 | 605,438 | 548,765 | 564,645 |
| Capital Outlay | 11,383 | 5,000 | 86,500 | - |
| Total | 22,077,970 | 23,299,837 | 21,096,345 | 21,251,838 |

| Sheriff - Courthouse Security (General Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 850,061 | 820,980 | 739,937 | 741,313 |
| Operations | 4,810 | 1,959 | 36,500 | 2,140 |
| Capital Outlay | - | - | 49,612 | - |
| Total | 854,871 | 822,939 | 826,049 | 743,453 |

| Sheriff - Jail Operations (General Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 10,408,273 | 9,673,293 | 9,785,117 | 9,811,045 |
| Capital Outlay | - | - | 108,382 | - |
| Total | 10,408,273 | 9,673,293 | 9,893,499 | 9,811,045 |

| Sheriff - Vending Operations (General Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 22,665 | 850 | - | - |
| Total | 22,665 | 850 | - | - |

| Sheriff - Special Operations (General Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 9,483 | - | 60,450 | 60,450 |

| Sheriff (Federal Narcotics Condemnation Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Capital Outlay | - | - | 71,788.00 | - |
| | - | 29,230 | 96,000 | - |
| Total | - | 29,230 | 167,788 | - |

| Sheriff (State Narcotics Condemnation Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 108 | - | - | - |
| Total | 108 | - | - | - |

| Sheriff (Jail Construction and Staffing Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operating Transfer Out | 602,000 | 2,338,723 | 771,600 | 826,500 |

Sheriff's Department

Mission, Goals, Objectives, Performance Measurements and Budget

| Sheriff (Personnel) | | | | |
|-------------------------------------|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Sheriff | E | 1 | 1 | 1 |
| Chief Deputy Sheriff | 35 | 1 | 1 | 1 |
| Sheriff/Major | 31 | 3 | 3 | 3 |
| Legal Advisor | 31 | 1 | 1 | 1 |
| Sheriff/Captain | 27 | 6 | 6 | 6 |
| Work Release Coordinator | 26 | 1 | 1 | 1 |
| Sheriff/Lieutenant | 26 | 13 | 13 | 13 |
| Sheriff Correctional Lieutenant | 25 | 1 | 1 | 1 |
| Range Master | 24 | 1 | 1 | 1 |
| Chaplain/Sheriff | 24 | 3 | 3 | 3 |
| Sheriff/Sergeant | 24 | 12 | 12 | 12 |
| Sheriff Correctional Sergeant | 23 | 13 | 13 | 13 |
| Investigator/Sheriff | 22 | 11 | 11 | 11 |
| Deputy Sheriff III | 21 | 28 | 25 | 25 |
| Deputy Sheriff II | 20 | 49 | 52 | 52 |
| Sheriff Correctional Officer | 19 | 137 | 137 | 137 |
| Finance Administrator/Sheriff | 17 | 1 | 1 | 1 |
| Accounts Coordinator | 17 | 1 | 1 | 1 |
| Central Records Office Coordinator | 17 | 1 | 1 | 1 |
| Field Operations Office Coordinator | 17 | 1 | 1 | 1 |
| Bond Administrator | 17 | 1 | 1 | 1 |
| Accounting Technician | 15 | 4 | 4 | 4 |
| Administrative Secretary | 15 | 1 | 1 | 1 |
| Principal Secretary | 13 | 3 | 3 | 3 |
| Sheriff Services Clerk | 12 | <u>50</u> | <u>50</u> | <u>50</u> |
| TOTAL # OF POSITIONS: | | 344 | 344 | 344 |

Sheriff (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Solicitor

Mission, Goals, Objectives, Performance Measurements and Budget

Solicitor (Mission Statement)

The mission of the Clayton County Solicitor General's Office is to serve and protect the citizens of Clayton County by carrying out our statutory duties in a manner that reflects a commitment to integrity, justice, competence and protection of the public trust bestowed upon us. The Office will protect the public from those who endanger and threaten the security of the community.

Our vision is to enhance the quality of life in our community. To aggressively advocate our cause and to be leaders in quality prosecution. We will achieve these goals by working together as a team. We will treat people with dignity, respect, honesty and fairness. We will provide all people with ethical, competent and professional service. We will treat each other fairly and insure that our office is a rewarding, challenging and enjoyable place to work.

Solicitor (Functions)

To prosecute misdemeanor, traffic and County ordinance violations.

Solicitor (Goals and Objectives)

Departmental Goals

1. Increase the conviction rate in the Solicitor General's Office and enhance the victims knowledge base concerning their rights.
2. Update Technology by implementing monitoring equipment displaying pertinent case information for all citizens.

Departmental Objectives for FY 2012

1. Communicate with the growing foreign-speaking population in Clayton County.
2. Stay on track with legal and technological changes.

Departmental Issues for FY 2013 and Beyond

1. Develop a web site to facilitate communication with Clayton County Citizens and continue to update technology.

Solicitor (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--------------------------|--------------------|--------------------|-----------------------|--------------------|
| Traffic cases received: | 26,213 | 25,529 | 25,921 | 26,000 |
| Criminal cases received: | 19,728 | 15,391 | 16,112 | 16,000 |

Solicitor (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,695,959 | 1,949,197 | 1,999,003 | 2,042,577 |
| Operations | 103,075 | 175,326 | 241,638 | 230,708 |
| Total | 1,799,034 | 2,124,523 | 2,240,641 | 2,273,285 |

Solicitor (Victim Assistance Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 232,995 | 257,224 | 301,092 | 313,152 |
| Operating Transfer Out | 10,433 | - | - | - |
| Total | 243,428 | 257,224 | 301,092 | 313,152 |

Solicitor (Other County Grants Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 65,796 | 120,560 | 93,830 | - |
| Operations | - | 25,000 | - | 8,957 |
| Total | 65,796 | 145,560 | 93,830 | 8,957 |

Solicitor

Mission, Goals, Objectives, Performance Measurements and Budget

| Solicitor (Personnel) | | | | |
|--|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Solicitor General | E | 1 | 1 | 1 |
| Chief Assistant Solicitor General | 34 | 1 | 1 | 1 |
| Chief Investigator | 33 | 1 | 1 | 1 |
| Deputy Chief Assistant Solicitor General | 32 | 1 | 1 | 1 |
| Senior Assistant Solicitor General II | 31 | 3 | 3 | 3 |
| Senior Investigator, Solicitor General | 28 | 2 | 2 | 2 |
| Assistant Solicitor General | 27 | 7 | 7 | 7 |
| Investigator I | 24 | 2 | 2 | 2 |
| Executive Legal Assistant | 22 | 1 | 1 | 1 |
| Victim Services Supervisor | 21 | 1 | 1 | 1 |
| Office Manager | 20 | 1 | 1 | 1 |
| Victim Services Officer, Senior | 19 | 6 | 7 | 7 |
| Legal Assistant | 17 | 5 | 5 | 5 |
| Accusations Specialist | 16 | 3 | 3 | 3 |
| Legal Secretary | 15 | <u>3</u> | <u>3</u> | <u>3</u> |
| TOTAL # OF POSITIONS: | | 38 | 39 | 39 |

Solicitor (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Staff Attorney

Mission, Goals, Objectives, Performance Measurements and Budget

Staff Attorney (Mission Statement)

To deliver high quality, cost beneficial legal services to Clayton County and its elected officials, managers, staff, and related organizations in order to protect the legal interests and reduce the legal exposure of the County.

Staff Attorney (Functions)

To provide legal services to County officials & employees.

Staff Attorney (Goals and Objectives)

1. To ensure that high quality legal advice and a full range of services are provided.
2. To provide legal services to County departments in order to reduce legal exposure.
3. Prepare and review contracts, draft ordinances and resolutions on behalf of the Board of Commissioners.

Departmental Objectives for FY 2012

1. Continue to handle as many administrative and litigation issues in-house as possible.
2. Continue to provide timely and accessible legal advice to the Board of Commissioners.

Departmental Issues for FY 2013 and Beyond

1. Continue to protect the legal interests of Clayton County.

Staff Attorney (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Number of Cases Handled: | 2,495 | 1,950 | 2,200 | 2,500 |
| Number of Contracts Reviewed: | 303 | 175 | 200 | 350 |
| Number of Open Records Requests: | 63 | 130 | 75 | 74 |
| Legal Opinions Rendered: | 27 | 60 | 61 | 60 |
| Closings: | 36 | 90 | 50 | 20 |
| Tax Appeals: | 127 | 30 | 100 | 120 |
| Ordinances & Resolutions: | 217 | 225 | 200 | 200 |

Staff Attorney (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 498,123 | 510,382 | 508,780 | 509,753 |
| Operations | 9,236 | 10,649 | 11,774 | 12,700 |
| Total | 507,359 | 521,031 | 520,554 | 522,453 |

Staff Attorney (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------|------------------|----------------|----------------|----------------|
| Chief Staff Attorney | A | 1 | 1 | 1 |
| Staff Attorney | A | 2 | 2 | 2 |
| Paralegal Senior | 23 | 1 | 1 | 1 |
| Legal Assistant | 17 | <u>2</u> | <u>2</u> | <u>2</u> |
| TOTAL # OF POSITIONS: | | 6 | 6 | 6 |

Staff Attorney (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

State Adult Probation

Mission, Goals, Objectives, Performance Measurements and Budget

State Adult Probation (Mission Statement)

Protecting the citizens of Clayton County by providing effective community supervision of offenders by sworn Peace Officers through enforcing the conditions of the Courts order, and to collect restitution, fines, fees and other Court costs from offenders sentenced to probation.

State Adult Probation (Functions)

To provide supervision of offenders sentenced to probation.

State Adult Probation (Goals and Objectives)

Departmental Goals

1. Protect the public by assessing the risk posed by offenders and adjusting their supervision accordingly.
2. Provide training and staff development strategies to improve the quality of supervision provided to offenders.

Departmental Objectives for FY 2012

1. Increase collections of fees, fines and restitution.
2. Continue developing programs to facilitate rehabilitation of offenders for compliance with conditions of probation.
3. As a requirement, keep all employable offenders gainfully employed.
4. Chief Probation Officer a member of the Clayton County Adult Felony Drug Court Team.

Departmental Issues for FY 2013 and Beyond

1. Communication with foreign-speaking offenders and their families.

State Adult Probation (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|---|--------------------|--------------------|-----------------------|--------------------|
| Collection of restitution, fines, etc.: | \$ 120,500 | \$ 121,788 | \$ 125,000 | |

State Adult Probation (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 9,190 | 8,124 | 8,318 | 5,321 |
| Operations | 7,188 | 7,000 | 6,896 | 6,896 |
| Total | 16,378 | 15,124 | 15,214 | 12,217 |

State Adult Probation (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------|------------------|----------------|----------------|----------------|
| Probation Officer | S | 5 | 3 | 3 |
| Secretary/Typist Probation | S | 1 | 0 | 0 |
| TOTAL # OF POSITIONS: | | 6 | 3 | 3 |

State Adult Probation (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

State Court

Mission, Goals, Objectives, Performance Measurements and Budget

State Court (Mission Statement)

To exercise jurisdiction over misdemeanors, traffic violations and all civil actions, unless the Superior Court has jurisdiction.

State Court (Functions)

To exercise jurisdiction over misdemeanors, traffic violations and civil actions.

State Court (Goals and Objectives)

Departmental Goals

1. Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence in the judicial system
2. Seek innovative technology to reduce case adjudication time and build collaboration among justice system partners
3. Implement court performance standards and measurements

Departmental Objectives for FY 2012

1. Expand the efforts of alternative court programs
2. Implement programs and technology to provide greater access to justice
3. Develop more efficient work processes using technology

Departmental Issues for FY 2013 and Beyond

1. Expand technology
2. Increase public trust and confidence
3. Provide opportunities for employee development

State Court (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|-----------------|--------------------|--------------------|-----------------------|--------------------|
| Civil Cases: | 17,081 | 18,640 | 19,000 | 19,000 |
| Criminal Cases: | 18,469 | 18,514 | 19,000 | 19,000 |
| Traffic Cases: | 28,083 | 28,932 | 29,000 | 29,000 |

State Court (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,215,087 | 1,218,816 | 1,499,407 | 1,563,642 |
| Operations | 279,867 | 412,284 | 373,592 | 375,869 |
| Total | 1,494,954 | 1,631,100 | 1,872,999 | 1,939,511 |

State Court (Other County Grants Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 35,664 | - | - | - |
| Operations | 16,968 | 58,036 | 64,143 | - |
| Total | 52,632 | 58,036 | 64,143 | - |

State Court

Mission, Goals, Objectives, Performance Measurements and Budget

State Court (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|------------------------------|----------------------|----------------|----------------|----------------|
| State Court Judge | E | 5 | 5 | 5 |
| Law Clerk Senior | 27 | 4 | 4 | 4 |
| Law Clerk | 21 | 1 | 1 | 1 |
| DUI/Drug Court Coordinator | 20 | 1 | 1 | 1 |
| Judiciary Secretary | 17 | <u>5</u> | <u>5</u> | <u>5</u> |
| TOTAL # OF POSITIONS: | | 16 | 16 | 16 |

State Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Superior Court

Mission, Goals, Objectives, Performance Measurements and Budget

Superior Court (Mission Statement)

To exercise exclusive constitutional authority over all felony cases prosecuted by the District Attorney, all civil actions and all appeals from lower courts of the circuit.

Superior Court (Functions)

To exercise authority over felony cases, civil actions and appeals from lower courts.

Superior Court (Goals and Objectives)

Departmental Goals

1. Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence in the judicial system
2. Seek innovative technology to reduce case adjudication time and build collaboration among justice system partners
3. Implement court performance standards and measurements

Departmental Objectives for FY 2012

1. Expand the efforts of alternative court programs
2. Implement programs and technology to provide greater access to justice
3. Develop more efficient work processes using technology

Departmental Issues for FY 2013 and Beyond

1. Expand technology
2. Increase public trust and confidence
3. Provide opportunities for employee development

Superior Court (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--------------------------|--------------------|--------------------|-----------------------|--------------------|
| Criminal Filings: | 9,718 | 10,500 | 11,000 | 11,600 |
| Civil Filings: | 5,822 | 6,288 | 6,782 | 7,300 |
| Jury Trials: | 135 | 150 | 160 | 173 |
| ADR cases: | 2,125 | 2,360 | 2,760 | 3,100 |
| % of ADR cases resolved: | 50% | 50% | 50% | 50% |

Superior Court (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,558,425 | 1,608,148 | 1,569,813 | 1,618,421 |
| Operations | 676,250 | 752,424 | 650,498 | 646,045 |
| Capital Outlay | 33,352 | 8,480 | - | - |
| Total | 2,268,027 | 2,369,052 | 2,220,311 | 2,264,466 |

Superior Court (Alternative Dispute Resolution Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 184,666 | 183,537 | 187,728 | 182,109 |
| Operations | 37,745 | 42,107 | 36,940 | 42,840 |
| Total | 222,411 | 225,644 | 224,668 | 224,949 |

Superior Court

Mission, Goals, Objectives, Performance Measurements and Budget

| Superior Court (Domestic Seminars Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 17,575 | 19,902 | 22,500 | 22,500 |
| Superior Court (Law Library Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 32,674 | 36,040 | 35,921 | 35,968 |
| Operations | 73,059 | 95,512 | 67,832 | 65,996 |
| Total | 105,733 | 131,552 | 103,753 | 101,964 |
| Superior Court (Other County Grants Fund) | | | | |
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| | - | - | 162,984.00 | - |
| Operations | - | 13,396 | 418,572 | 78,783 |
| Total | - | 13,396 | 418,572 | 78,783 |

| Superior Court (Personnel) | | | | |
|---|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Superior Court Judge | E | 4 | 4 | 4 |
| Court Reporters | A | 4 | 4 | 4 |
| Superior/State Court Administrator | 34 | 1 | 1 | 1 |
| Court Information Tech Coordinator | 29 | 1 | 1 | 1 |
| ADR Program Director (Fund 260) | 25 | 1 | 1 | 1 |
| Law Clerk Senior | 27 | 4 | 4 | 4 |
| Chief Court Orderly Officer | 23 | 1 | 1 | 1 |
| Felony/Drug Court Coordinator | 23 | 1 | 1 | 1 |
| Judiciary Secretary | 17 | 4 | 4 | 4 |
| ADR Program Assistant (Fund 260) | 17 | 1 | 1 | 1 |
| Calendar Clerk | 17 | 4 | 4 | 4 |
| Administrative Assistant | 16 | 1 | 1 | 1 |
| Court Programs Coordinator | 15 | 1 | 1 | 1 |
| Legal Transcriber | 15 | 6 | 6 | 6 |
| Principal Secretary | 13 | 0 | 0 | 0 |
| Principal Secretary (Fund 290) | 13 | 1 | 1 | 1 |
| Special Programs Coordinator (Fund 260) | 12 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 36 | 36 | 36 |

Superior Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Tax Assessors

Mission, Goals, Objectives, Performance Measurements and Budget

Tax Assessors (Mission Statement)

To determine the value of property within Clayton County in order to properly calculate the level of tax revenue.

Tax Assessors (Functions)

To determine the value of property within Clayton County in order to properly calculate the level of tax revenue.

Tax Assessors (Goals and Objectives)

Departmental Goals

1. To ensure that each taxpayer shall pay only his proportionate share of taxes.
2. To maintain all tax records and maps for Clayton County.

Departmental Objectives for FY 2012

1. The addition of a Commercial Appraiser and a Cartographer will allow this department to better accommodate the continuing growth in Clayton County.
2. Utilize the new Cartographer to manage and report the increasing level of new lots and deeds within the County.
3. Continue to provide quality information in order to properly calculate the level of tax revenue.

Departmental Issues for FY 2013 and Beyond

1. Maintain an ethical and factual operation that provides the Tax Commissioner with the needed information.
2. Operate an effective appeal process on disputed properties.

Tax Assessors (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--|--------------------|--------------------|-----------------------|--------------------|
| Commercial parcels per appraiser: | 2,307 | 2,250 | 2,300 | 2,300 |
| Residential parcels per appraiser: | 11,419 | 11,101 | 11,100 | 11,100 |
| Personal property parcels per appraiser: | 3,751 | 3,655 | 3,660 | 3,660 |
| New deed transactions: | 5,820 | 5,000 | 5,128 | 4,500 |
| New Subdivision Lots: | 128 | 130 | 51 | 50 |

Tax Assessors (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,710,561 | 1,709,892 | 1,639,516 | 1,633,646 |
| Operations | 94,229 | 81,847 | 91,085 | 78,200 |
| Total | 1,804,790 | 1,791,739 | 1,730,601 | 1,711,846 |

Tax Assessors - Equalization Board (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Operations | 28,595 | 54,265 | 37,550 | - |

Tax Assessors

Mission, Goals, Objectives, Performance Measurements and Budget

| Tax Assessors (Personnel) | | | | |
|----------------------------------|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Chief Appraiser | 34 | 1 | 1 | 1 |
| Deputy Chief Appraiser | 30 | 1 | 1 | 1 |
| Commercial Property Manager | 25 | 1 | 1 | 1 |
| Personal Property Manager | 25 | 1 | 1 | 1 |
| Residential Property Manager | 25 | 1 | 1 | 1 |
| Appraiser IV | 22 | 2 | 2 | 2 |
| Appraiser, Senior | 22 | 3 | 3 | 3 |
| Office Manager | 20 | 1 | 1 | 1 |
| Cartographic Manager | 20 | 1 | 1 | 1 |
| Appraiser III | 20 | 3 | 2 | 2 |
| Appraiser II | 18 | 4 | 3 | 3 |
| Appraiser I | 16 | 0 | 2 | 2 |
| Cartographer Senior | 16 | 1 | 1 | 1 |
| Cartographer | 15 | 1 | 1 | 1 |
| Administrative Secretary | 15 | 1 | 1 | 1 |
| Principal Secretary | 13 | 2 | 2 | 2 |
| Cartographic Technician | 13 | 1 | 1 | 1 |
| Secretary | 12 | 1 | 1 | 1 |
| Appraiser Technician | 12 | 3 | 3 | 3 |
| TOTAL # OF POSITIONS: | | 29 | 29 | 29 |

Tax Assessors (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Tax Commissioner

Mission, Goals, Objectives, Performance Measurements and Budget

Tax Commissioner (Mission Statement)

To provide tax and tag services that are accessible and responsive to the needs of its citizens through innovation, technology, and a professional workforce.

Tax Commissioner (Functions)

To collect taxes and register motor vehicles.

Tax Commissioner (Goals and Objectives)

1. To bill, collect and disburse property tax revenue upon approval of the County tax digest.
2. To administer the various homestead exemptions available to homeowners.
3. To administer motor vehicle registration, ownership programs and mobile home ownership.
4. To enforce ad valorem tax laws.

Departmental Objectives for FY 2012

1. Disburse tax collections to governing authorities of the State, County, school system and municipalities.
2. Continue the efforts to reduce the amount of delinquent property taxes outstanding.
3. Establish performance standards for the department that are realistic and measurable.

Departmental Issues for FY 2013 and Beyond

1. Develop a strategic plan that will accommodate the e-business environment, internal communication requirements, database merging and retrieval, and external communication with the public.

Tax Commissioner (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|--|--------------------|--------------------|-----------------------|--------------------|
| Yearly tax levy total. (thousands): | \$87,848 | \$105,265 | \$89,423 | \$86,868 |
| Percent of levy collected: | 91.0% | 88.3% | 86.9% | 87.0% |
| Delinquent taxes as a percent of total levy: | 9.1% | 11.7% | 13.1% | 13.0% |
| Motor vehicle mail processing turnaround: | 1 Day | 1 Day | 1 Day | 1 Day |

Tax Commissioner (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,717,876 | 1,703,843 | 1,678,528 | 1,594,465 |
| Operations | 137,867 | 127,759 | 107,648 | 117,882 |
| Total | 1,855,743 | 1,831,602 | 1,786,176 | 1,712,347 |

Tax Commissioner (Personnel)

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|---------------------------------------|------------------|----------------|----------------|----------------|
| Tax Commissioner | E | 1 | 1 | 1 |
| Deputy Tax Commissioner | 31 | 1 | 1 | 1 |
| Chief Tax Accountant | 25 | 1 | 1 | 1 |
| Deputy Tax Commissioner / MV Division | 24 | 1 | 1 | 1 |
| Office Manager | 20 | 1 | 1 | 1 |
| Deputy Tag Agent | 20 | 0 | 0 | 0 |
| Tax Accounting Specialist | 19 | 1 | 1 | 1 |
| Assistant Deputy Tag Agent | 18 | 1 | 1 | 1 |
| Deputy Tax Accountant | 17 | 1 | 1 | 1 |
| Accounting Technician, Senior | 17 | 3 | 3 | 3 |

Tax Commissioner

Mission, Goals, Objectives, Performance Measurements and Budget

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|---------------------------------|----------------------|----------------|----------------|----------------|
| Property Tax Supervisor | 16 | 1 | 1 | 1 |
| Assistant Deputy Tax Accountant | 16 | 1 | 1 | 1 |
| Tag/Title Supervisor | 15 | 2 | 2 | 2 |
| Property Tax Specialist | 14 | 2 | 2 | 2 |
| Tag/Title Specialist | 14 | 2 | 2 | 2 |
| Property Tax Technician | 13 | 3 | 3 | 3 |
| Tag/Title Technician | 13 | <u>10</u> | <u>10</u> | <u>10</u> |
| TOTAL # OF POSITIONS: | | 32 | 32 | 32 |

Tax Commissioner (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Transportation and Development

Mission, Goals, Objectives, Performance Measurements and Budget

Transportation and Development (Mission Statement)

To provide the traveling public and citizens of Clayton County an equitable, efficient, and dependable transportation system with emphasis on cost efficiency, service delivery, and safety through programs and initiatives encompassing planning, construction, operation, and maintenance.

Transportation and Development (Functions)

Maintenance, operation, and construction of the County's transportation infrastructure. Also, the daily operation of the County's Airport and Landfill.

Transportation and Development (Goals and Objectives)

Departmental Goals

1. Provide a safe and dependable roadway transportation system for the public.
2. Continue to seek funding opportunities for departmental operations including: federal funding, state funding, city funding, grants, private development, and other miscellaneous sources.
3. Operate and maintain our transportation system in an economically efficient manner.
4. Accept and dispose of waste in Clayton County and the surrounding areas at a minimal cost for customers and in a cost effective manner for the county.
5. Maintain and operate the Clayton County Airport (Tara Field) in an effective and cost efficient manner.
6. Continue oversight of SPLOST transportation projects, insuring our citizens receive quality, beneficial, and cost efficient projects that improve our transportation system.

Departmental Objectives for FY 2012

1. Maintaining service and employee morale during current the economic situation. "Do more with less"
2. Continue direct oversight and daily management of 2004 SPLOST projects since CH2M Hill vacated their program management role.
3. Continue implementation of 2009 SPLOST Transportation projects as funding is released to the department.
4. Project delays and cost increases due to Georgia DOT's inability to authorize project funding. Also includes Georgia DOT's lack of timely reviews and additional requirements placed upon the County.
5. The impact of Georgia DOT's delays to the department's budgeted funding levels for projects with Federal funding.
6. The hiring of qualified staff for department positions as well as through staff augmentation contracts.
7. The department's aging fleet of vehicles and equipment and the limited County funding available for timely replacements.
8. Manage, support, and foster the implementation of Master Plan improvement projects at the County's Tara Field Airport if approval is granted by the Board of Commissioners and funding is available.
9. Continue to ensure the County Landfill remains profitable during the recent downturn in the economy and reduced disposals by private companies.

Departmental Issues for FY 2013 and Beyond

1. The hiring and retention of qualified staff.
2. Delivery of transportation projects given multiple delays and cost increases from Georgia DOT. This includes the budget impact to the SPLOST program.
3. Management and profitability of the County's Tara Field Airport given its current condition and potential Master Plan improvements.
4. Implementation, management and completion of 2004 and 2009 SPLOST projects.
5. Reduction in the amount of transportation funding available from the federal and state level governments.

Transportation and Development

Mission, Goals, Objectives, Performance Measurements and Budget

Transportation and Development (Performance Measurements)

| | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Miles of paved roads: | 1,035 | 1,067 | 1,070 | 1,070 |
| Miles of unpaved roads: | 1.99 | 5.00 | 5.00 | 5.00 |
| Cost per mile of roads maintained: | \$5,355 | \$4,374 | \$4,521 | \$4,692 |
| Traffic signals installed: | 4 | 9 | 0 | 1 |
| Traffic signals maintained: | 258 | 267 | 266 | 267 |
| Street Signs installed: | 1,873 | 1,897 | 2,430 | 4,440 |
| Street lights added: | 703 | 136 | 250 | 400 |
| Landfill customers: | 60,000 | 52,006 | 49,400 | 46,930 |
| Aircrafts based at airport: | 250 | 170 | 165 | 168 |

Transportation and Development (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 5,367,869 | 4,567,667 | 4,589,311 | 4,867,019 |
| Operations | 174,798 | 99,577 | 247,624 | 153,324 |
| Total | 5,542,667 | 4,667,244 | 4,836,935 | 5,020,343 |

Transportation and Development - Traffic Engineering (General Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 1,579,314 | 1,467,095 | 1,547,231 | 1,543,109 |
| Operations | 794,997 | 786,331 | 803,600 | 632,485 |
| Capital Outlay | 59,060 | 78,262 | - | - |
| Total | 2,433,371 | 2,331,688 | 2,350,831 | 2,175,594 |

Transportation and Development (Street Light Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 256,168 | 255,688 | 255,296 | 227,073 |
| Operations | 1,214,363 | 1,226,069 | 1,071,118 | 1,323,665 |
| Operating Transfer Out | 38,000 | 38,000 | 38,000 | 38,000 |
| Total | 1,508,531 | 1,519,757 | 1,364,414 | 1,588,738 |

Transportation and Development (Landfill Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 960,351 | 918,408 | 864,673 | 802,996 |
| Operations | 1,994,041 | 1,132,588 | 1,011,439 | 1,313,112 |
| Capital Lease Principal Payment | 678,708 | 652,192 | 586,611 | 558,258 |
| Total | 3,633,100 | 2,703,188 | 2,462,723 | 2,674,366 |

Transportation and Development (C-Tran Mass Transit Fund)

| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| Personal Services | 30,322 | 3,446 | - | - |
| Operations | 8,925,230 | 7,199,976 | - | - |
| Total | 8,955,552 | 7,203,422 | - | - |

Transportation and Development

Mission, Goals, Objectives, Performance Measurements and Budget

| Transportation and Development (Airport Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Personal Services | 257,624 | 253,285 | 255,786 | 255,311 |
| Operations | 814,027 | 746,570 | 786,956 | 856,127 |
| Total | 1,071,651 | 999,855 | 1,042,742 | 1,111,438 |

| Transportation and Development (Other County Grants Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 114,707 | 109,909 | 1,043,458 | - |
| Operating Transfer Out | 1,667,692 | 897,168 | 1,892,968 | - |
| Total | 1,782,399 | 1,007,077 | 2,936,426 | - |

| Transportation and Development - Traffic Engineering (Other County Grants Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 101,073 | 5,733 | 1,011,292 | - |
| Capital Outlay | 12,420 | 1,692,576 | 5,260,083 | - |
| Operating Transfer Out | 692,015 | 365,887 | 692,502 | - |
| Total | 805,508 | 2,064,196 | 6,963,877 | - |

| Transportation and Development (Roads and Recreation Projects Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 10,635,364 | 400,904 | 5,228,220 | - |
| Capital Outlay | 13,639,595 | 4,654,015 | 21,469,651 | - |
| Total | 24,274,959 | 5,054,919 | 26,697,871 | - |

| Transportation and Development - Traffic Engineering (Roads & Recreation Projects Fund) | | | | |
|---|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | 760,622 | 123,538 | 42,866 | - |
| Capital Outlay | 2,427,388 | 176,006 | 617,337 | - |
| Total | 3,188,010 | 299,544 | 660,203 | - |

| Transportation and Development (Reimposition SPLOST 2009 Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | - | 510,611 | 10,819,239 | - |
| Capital Outlay | - | 3,561 | 1,110,020 | - |
| Total | - | 514,172 | 11,929,259 | - |

| Transportation and Development - Traffic Engineering (Reimposition SPLOST 2009 Fund) | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| <u>Expenditures/Appropriations</u> | <u>2009 Actual</u> | <u>2010 Actual</u> | <u>2011 Unaudited</u> | <u>2012 Budget</u> |
| Operations | - | 445,042 | 239,958 | - |

| Transportation and Development (Personnel) | | | | |
|--|------------------|----------------|----------------|----------------|
| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
| Director of T&D | 39 | 1 | 1 | 1 |
| Deputy Director T&D | 36 | 1 | 1 | 1 |
| Chief Engineer | 32 | 3 | 3 | 3 |
| Senior Engineer | 30 | 1 | 1 | 1 |

Transportation and Development

Mission, Goals, Objectives, Performance Measurements and Budget

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|--------------------------------------|----------------------|----------------|----------------|----------------|
| Civil Engineer III | 28 | 6 | 6 | 6 |
| Public Works Manager | 26 | 1 | 1 | 1 |
| Transportation Administration Mgr | 26 | 1 | 1 | 1 |
| Civil Engineer II | 26 | 5 | 5 | 5 |
| Public Works Superintendent | 24 | 2 | 2 | 2 |
| Civil Engineer I | 24 | 1 | 1 | 1 |
| Civil Engineering Inspector IV | 24 | 1 | 1 | 1 |
| Civil Engineering Inspector III | 22 | 8 | 8 | 8 |
| Signal Tech IV | 22 | 1 | 1 | 1 |
| Engineering Tech VI | 22 | 3 | 3 | 3 |
| Transportation Specialist I | 22 | 0 | 1 | 1 |
| Public Works Supervisor | 21 | 3 | 3 | 3 |
| Office Manager | 20 | 1 | 1 | 1 |
| Signal Tech III | 20 | 3 | 3 | 3 |
| Public Works Foreman | 19 | 2 | 2 | 2 |
| Signal Tech II | 18 | 1 | 1 | 1 |
| Civil Engineering Inspector I | 18 | 2 | 2 | 2 |
| Transportation Account Manager | 18 | 1 | 1 | 1 |
| Engineering Tech IV | 18 | 2 | 2 | 2 |
| Public Works Crew Leader | 17 | 5 | 0 | 0 |
| Equipment Operator III | 17 | 0 | 5 | 5 |
| Engineering Tech III | 16 | 6 | 6 | 6 |
| Signal Tech I | 16 | 2 | 2 | 2 |
| Administrative Secretary | 15 | 3 | 3 | 3 |
| Equipment Operator II | 15 | 15 | 15 | 15 |
| Truck Driver II | 15 | 5 | 5 | 5 |
| Engineering Tech II | 14 | 1 | 1 | 1 |
| Principal Secretary | 13 | 1 | 0 | 0 |
| Administrative Coordinator | 13 | 0 | 1 | 1 |
| Equipment Operator I | 13 | 4 | 4 | 4 |
| Truck Driver I | 13 | 9 | 9 | 9 |
| Engineering Tech I | 12 | 6 | 6 | 6 |
| Crew Worker II | 11 | 2 | 2 | 2 |
| Custodian/Courier | 9 | 1 | 1 | 1 |
| Crew Worker I | 9 | <u>9</u> | <u>9</u> | <u>9</u> |
| TOTAL # OF POSITIONS: | | 119 | 120 | 120 |
| Street Light Fund (Personnel) | | | | |
| Transportation Specialist II | 24 | 1 | 1 | 1 |
| Engineering Tech VI | 22 | 0 | 1 | 1 |
| Transportation Specialist I | 22 | <u>2</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 3 | 3 | 3 |

Transportation and Development

Mission, Goals, Objectives, Performance Measurements and Budget

| <u>Title</u> | <u>Pay Grade</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|----------------------------------|----------------------|----------------|----------------|----------------|
| Landfill Fund (Personnel) | | | | |
| Landfill Manager | 28 | 1 | 1 | 1 |
| Landfill Specialist II | 24 | 1 | 1 | 1 |
| Landfill Specialist I | 22 | 1 | 1 | 1 |
| Landfill Foreman | 19 | 1 | 1 | 1 |
| Landfill Equipment Operator | 16 | 7 | 7 | 7 |
| Administrative Secretary | 15 | 1 | 1 | 1 |
| Landfill Gateman | 11 | <u>3</u> | <u>3</u> | <u>3</u> |
| TOTAL # OF POSITIONS: | | 15 | 15 | 15 |
| Airport Fund (Personnel) | | | | |
| Airport Operations Manager | 24 | 1 | 1 | 1 |
| Airport Supervisor | 22 | 1 | 1 | 1 |
| Airport Technician II | 17 | 1 | 1 | 1 |
| Airport Technician I | 14 | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL # OF POSITIONS: | | 4 | 4 | 4 |

Technical Support (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

APPENDIX

**CLAYTON COUNTY, GEORGIA
LEGAL DEBT MARGIN
GENERAL OBLIGATION DEBT
FOR THE FISCAL YEAR ENDED 2011**

Clayton County follows the debt policies listed below in addition to the limits established by the Georgia Constitution. (1) Clayton County will confine long-term borrowing to capital improvements and moral obligations. (2) Clayton County will not use short-term debt for operating purposes. (3) Clayton County will follow a policy of full disclosure on every financial report and bond prospectus. (4) General obligation debt will not be used for Enterprise Fund activities. (5) Clayton County will use 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) Clayton County will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible.

Article 9, section 5 Paragraph I of the Georgia Constitution establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including counties, cannot exceed an amount which is equal to 10 percent of the assessed value of all taxable property located within that particular entity.

As indicated by the calculation in the table below, the legal debt margin of Clayton County at the beginning of the 2011 fiscal year is approximately \$798,336,135. Because this amount is based on the latest tax digest (i.e., the 2010 calendar year) that has been approved by the State of Georgia Department of Revenue, one would expect a similar calculation based on January 1, 2011 assessments.

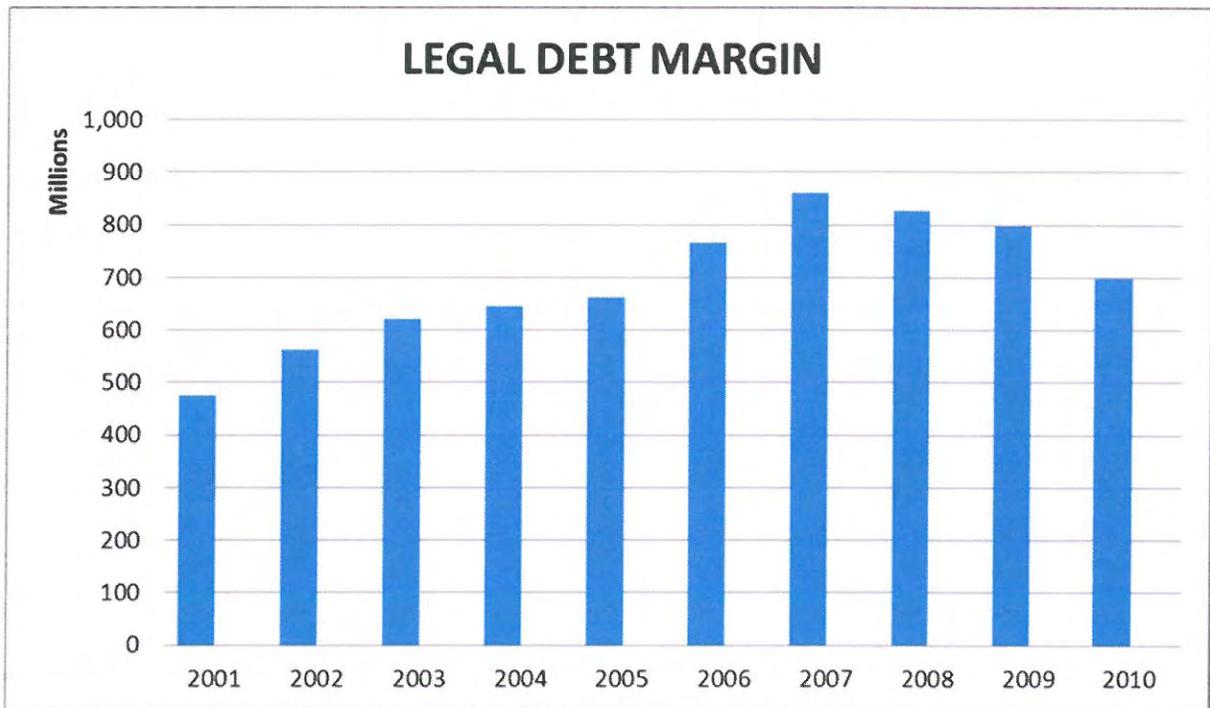
The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the County through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of full faith and credit of the issuer. In layman's terms, when the majority of voters in a county approve a G.O. bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds.

| TAX YEAR EXPENDITURES | ASSESSED VALUE | APPLICABLE PERCENTAGE | DEBT LIMIT | CURRENT G.O. DEBT | LEGAL DEBT MARGIN |
|-----------------------|-----------------|-----------------------|---------------|-------------------|-------------------|
| 2010 | \$7,273,062,915 | 10.00% | \$727,306,292 | \$27,730,000 | \$699,576,292 |

The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The reason for performing this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. With the annual budgeted expenditures in the General Fund being around \$167 million, there would appear to be more than sufficient debt capacity available to the County. Adhering to the policies of fiscal conservatism is part of the reason that the County's general obligation bond rating is Aa2 by Moody's Investors Service, Inc. and AA by Standard and Poor's Rating Services.

**CLAYTON COUNTY, GEORGIA
STATEMENT OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS**

| <u>Fiscal Year</u> | <u>Net Assessed Value</u> | <u>Percentage</u> | <u>Debt Limit</u> | <u>Net Bonded Debt</u> | <u>Legal Debt Margin</u> |
|---------------------------|----------------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| 2001 | 5,317,871,888 | 10.00% | 531,787,189 | 55,560,000 | 476,227,189 |
| 2002 | 5,906,132,881 | 10.00% | 590,613,288 | 27,945,000 | 562,668,288 |
| 2003 | 6,446,531,961 | 10.00% | 644,653,196 | 22,785,000 | 621,868,196 |
| 2004 | 6,769,845,753 | 10.00% | 676,984,575 | 31,660,000 | 645,324,575 |
| 2005 | 6,901,573,674 | 10.00% | 690,157,367 | 28,640,000 | 661,517,367 |
| 2006 | 7,937,273,470 | 10.00% | 793,727,347 | 27,730,000 | 765,997,347 |
| 2007 | 8,866,185,882 | 10.00% | 886,618,588 | 24,505,000 | 862,113,588 |
| 2008 | 8,566,561,443 | 10.00% | 856,656,144 | 30,605,000 | 826,051,144 |
| 2009 | 8,267,511,352 | 10.00% | 826,751,135 | 28,415,000 | 798,336,135 |
| 2010 | 7,273,062,915 | 10.00% | 727,306,292 | 27,730,000 | 699,576,292 |



**CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2010**

LONG-TERM DEBT

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2003 URA Bond Issue: \$22,785,000 including \$11,640,000 in serial bonds maturing from 2004 through 2022, with interest rates ranging from 2.00% to 4.50% and \$11,145,000 in term bonds maturing from 2013 to 2028, with interest rates ranging from 4.25% to 5.375%. The outstanding balance at June 30, 2010 was \$15,870,000.

In April 2003, the Clayton County Board of Commissioners issued \$22,785,000 of Urban Redevelopment Agency of Clayton County Revenue Bonds (the Series 2003 Bonds). This issuance included a premium of \$13,091 which is added to the balance of the bonds and amortized over the life of the bonds. These bonds were issued to finance the cost of acquiring, constructing, and installing a new police headquarters and communications facility, and of acquiring and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

2005 URA Bond Issue: \$4,405,000 maturing from 2006 through 2028, with interest at 4.06%. The outstanding balance at June 30, 2010 was \$1,905,000.

In July 2005, the Clayton County Board of Commissioners issued \$4,405,000 of Urban Redevelopment Agency of Clayton County Revenue Bonds (the Series 2005 Bonds). This bond was issued to provide additional monies to finance the cost of acquiring, and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bond is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of various facilities constructed with the revenue bond

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2010

proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

2008 Tax Allocation Bond Issue: \$9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2010 is \$9,410,000.

In March 2008, the Clayton County Board of Commissioners issued \$9,410,000 of *Clayton County Tax Allocation Bonds (Ellenwood Project) Series 2008*. The County is applying the proceeds of the sale of the Series 2008 Bonds to provide permanent funding for a portion of the redevelopment costs associated with the Ellenwood Tax Allocation District. In order to encourage the development of an economically and socially depressed area in the County, the Board of Commissioners created the Tax Allocation District Number One – Ellenwood Town Center (the Ellenwood TAD), and adopted the Ellenwood Town Center Redevelopment Plan. The Board authorized the pledge of certain positive ad valorem tax allocation increments derived from taxes levied for general operations and maintenance expenses on all real property within the Ellenwood TAD and taxes levied for fire service on the development parcels. The Series 2008 Bonds are not general obligations of the County, but are limited obligations secured solely by and payable solely from tax allocations increments, the portion of the County's general revenues derived from the Ellenwood Tax Allocation District from businesses located within certain identified tax parcels (the LOST Revenues), the income derived from investment thereof, and certain reserves.

2008 Tourism Authority Issue: \$560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2010 is \$545,000.

In February 2008, the Clayton County Tourism Authority issued \$560,000 of Revenue Bonds (the Series 2008 Bonds). These bonds were issued to finance the purchase and repair of the ARTS Clayton building. The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make

**CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2010**

payments under this agreement from its general funds constitutes a general obligation of the County.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable balance outstanding as of June 30, 2010 is as follows:

| | Principal | Interest | Total |
|--------------|---------------|---------------|---------------|
| 2011 | \$ 960,000 | \$ 1,521,561 | \$ 2,481,561 |
| 2012 | 830,000 | 1,477,242 | 2,307,242 |
| 2013 | 905,000 | 1,434,119 | 2,339,119 |
| 2014 | 955,000 | 1,385,996 | 2,340,996 |
| 2015 | 995,000 | 1,341,770 | 2,336,770 |
| 2016 to 2020 | 5,710,000 | 5,664,650 | 11,374,650 |
| 2021 to 2025 | 7,295,000 | 4,307,217 | 11,602,217 |
| 2026 to 2030 | 6,430,000 | 2,257,485 | 8,687,485 |
| 2031 to 2034 | 3,650,000 | 830,625 | 4,480,625 |
| | \$ 27,730,000 | \$ 22,220,665 | \$ 47,950,665 |

3. Component Unit Revenue Bonds Payable

Landfill Authority

In July 1997, the Clayton County Board of Commissioners issued \$2,415,000 of Solid Waste Management Authority Revenue Bonds (the Series 1996 Bonds). These bonds were issued to further finance the costs of acquiring, constructing and monitoring the County's landfill. At June 30, 2010, \$1,090,000 in these bonds was outstanding.

In April 2006, the Clayton County Board of Commissioners issued \$13,235,000 of Solid Waste Management Authority Refunding Bonds (Series 2006A & 2006B). The Series 2006A bonds, \$3,235,000, were issued to fund the closure and post closure costs associated with landfill sites 2 and 3. The Series 2006B bonds, \$10,000,000, were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2010, \$11,710,000 of these bonds was outstanding.

Development Authority

On September 22, 2005, the Development Authority of Clayton County issued \$29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Of those proceeds, \$29,883,077 were used to purchase U.S. government securities to pay interest and advance refund

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2010

\$26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately \$2,600,000 and resulted in an economic gain of approximately \$2,500,000. For financial reporting purposes, the debt has been considered defeased and, therefore, removed as a liability for the financial statements. At December 31, 2009, \$26,870,000 of these bonds was outstanding.

The Series 2005 bonds are limited obligations of the Development Authority of Clayton County. The Series 2005 bonds are payable solely from the Pledged Revenues (as defined the Bond documents) and amounts to be paid by the County to the Development Authority pursuant to an Intergovernmental Contract dated September 1, 2005 (the Contract) between the Development Authority and the County. The County's obligation to make payments to the Development Authority in sufficient time and amount to enable the Development Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 2006 bonds remain outstanding and unpaid. Under the contract, the County has agreed to pay the Development Authority amounts sufficient to replenish the debt service on the Series 2005 bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2005 bonds on all property in the County subject to such tax in the event that the net revenues are insufficient to replenish debt service on the Series 2005 bonds. The first semiannual principal payment on the bonds began on August 1, 2006.

Interest on the Development Authority bonds above is payable semi-annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions.

Housing Authority

The Housing Authority of Clayton County has issued \$7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property. At December 31, 2009, \$6,405,000 of these bonds was outstanding.

The Housing Authority's source of revenues to pay for the principal and interest of the bonds are revenues generated by the Advantages Apartments, a low-income apartment complex. The County has pledged to the Housing Authority its full faith and credit and unlimited taxing power to make such payments. If the Housing Authority is unable to meet the debt service requirements, the County will exercise its powers of taxation to the extent necessary to pay amounts required under

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this agreement. This obligation of the County under this agreement constitutes a general obligation of the County.

Hospital Authority

In June 1998 and July 1998, the Hospital Authority issued fixed and variable rate revenue anticipation certificates (the 1998A and 1998B Certificates), in amounts totaling \$41,350,000 and \$45,000,000, respectively, and loaned related proceeds to the Hospital. These Certificates were issued for the purpose of refunding prior outstanding indebtedness and financing the costs of the acquisition, construction, and installation of certain additions, extensions, and improvements.

With respect to the 1998A and 1998B Certificates, the Hospital, Real Estate, and Physician Group constitute the "Obligated Group." The Obligated Group members jointly and severally guarantee payment of the 1998A and 1998B Certificates to the Authority in the form of a Master Note agreement, which terms require the Obligated Group's payment of principal and interest on the 1998A and 1998B Certificates as issued. As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have granted a security interest in their gross revenue (as defined) and agreed to certain financial and other covenants typical of such agreements. In connection with the Authority's issuance of the 1998B Certificates, the Obligated Group was required to enter into and maintain a letter of credit agreement for \$45,000,000 to secure the 1998B Certificates. All fees payable under the letter of credit agreement are the responsibility of the Obligated Group.

In April 2009, the Authority issued its \$40,200,000 variable rate revenue anticipation certificates (the 2009 Certificates) and loaned the proceeds to the Hospital. The 2009 Certificates were issued for the purpose of refunding the 1998B Certificates. In fashion similar to that described above, the Obligated Group jointly and severally guarantees payment of the 2009 Certificates to the Authority in the form of a Master Note agreement. As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have granted a security interest in their gross revenue (as defined), funded a debt service reserve fund and sinking fund, and agreed to certain financial and other covenants typical of such agreements. The System recognized a loss on refunding of the 1998B Certificates of approximately \$230,000 resulting from the write-off of associated unamortized issuance costs. The outstanding balance of the 1998A Certificates at June 30, 2010 was \$10,420,000. The outstanding balance of the 2009 Certificates at June 30, 2010 was \$39,675,000.

Should the Obligated Group not meet its obligations as required under the various agreements, Clayton County, Georgia has provided additional security for the 2009 Certificates, in the form of an intergovernmental contract with the Hospital Authority which provides for the County's levy of a tax millage to further support the 2009 Certificates.

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Interest is due quarterly on the 2009 Certificates, generally at LIBOR plus 2.5%. However, the related Certificate Purchase Agreement requires that the System pay additional interest amounts should its days of cash on hand (as defined) fall below defined levels. The ceiling for such additional interest amounts is LIBOR plus 8.5% (the "Default Rate"). Additionally, the occurrence of an Event of Default (as defined) also results in interest payments by the System at the Default Rate.

4. Debt Service for Discretely Presented Component Units Bonds Payable

Landfill Authority

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------|----------------------|---------------------|----------------------|
| June 30, | | | |
| 2011 | \$ 555,000 | \$ 585,111 | \$ 1,140,111 |
| 2012 | 585,000 | 555,189 | 1,140,111 |
| 2013 | 610,000 | 523,653 | 1,133,653 |
| 2014 | 645,000 | 490,542 | 1,135,542 |
| 2015 | 675,000 | 455,525 | 1,130,525 |
| 2016 to 2020 | 3,890,000 | 1,743,096 | 5,633,096 |
| 2021 to 2025 | 4,765,000 | 845,159 | 5,610,159 |
| 2026 | 1,075,000 | 45,258 | 1,120,258 |
| | <u>\$ 12,800,000</u> | <u>\$ 5,243,533</u> | <u>\$ 18,043,533</u> |

Development Authority

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------|----------------------|---------------------|----------------------|
| December 31, | | | |
| 2010 | \$ 1,450,000 | \$ 971,649 | \$ 2,421,649 |
| 2011 | 1,505,000 | 921,216 | 2,426,216 |
| 2012 | 1,560,000 | 868,253 | 2,428,253 |
| 2013 | 1,630,000 | 810,473 | 2,440,473 |
| 2014 | 1,695,000 | 741,461 | 2,436,461 |
| 2015 to 2019 | 9,640,000 | 2,550,718 | 12,190,718 |
| 2020 to 2023 | 9,390,000 | 159,182 | 9,549,182 |
| | <u>\$ 26,870,000</u> | <u>\$ 7,022,952</u> | <u>\$ 33,892,952</u> |

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Housing Authority

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------|---------------------|---------------------|----------------------|
| December 31, | | | |
| 2010 | \$ 195,000 | \$ 286,500 | \$ 481,500 |
| 2011 | 205,000 | 279,675 | 484,675 |
| 2012 | 210,000 | 272,244 | 482,244 |
| 2013 | 220,000 | 264,369 | 484,369 |
| 2014 | 230,000 | 255,569 | 485,569 |
| 2015 to 2019 | 1,285,000 | 1,132,713 | 2,417,713 |
| 2020 to 2024 | 1,595,000 | 828,856 | 2,423,856 |
| 2025 to 2029 | 2,005,000 | 414,619 | 2,419,619 |
| 2030 | 460,000 | 22,424 | 482,424 |
| | <u>\$ 6,405,000</u> | <u>\$ 3,756,969</u> | <u>\$ 10,161,969</u> |

Hospital Authority

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------|----------------------|----------------------|----------------------|
| June 30, | | | |
| 2011 | \$ 3,585,000 | \$ 2,035,378 | \$ 5,620,378 |
| 2012 | 3,730,000 | 1,856,154 | 5,586,154 |
| 2013 | 3,945,000 | 1,657,630 | 5,602,630 |
| 2014 | 4,510,000 | 1,467,025 | 5,977,025 |
| 2015 | 4,830,000 | 1,277,194 | 6,107,194 |
| 2016 to 2020 | 29,495,000 | 3,091,247 | 32,586,247 |
| | <u>\$ 50,095,000</u> | <u>\$ 11,384,628</u> | <u>\$ 61,479,628</u> |

The above debt maturity schedule for the Hospital Authority assumes an interest rate of 4% for the 2009 Certificates. Actual rates will vary.

5. Capital Leases

The County has entered into lease agreements as lessee for the purchase of fixed assets. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payment as of the date of their inception.

During the fiscal year ending June 30, 2010, the County entered into a lease agreement for energy saving and conservation equipment and services. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum

**CLAYTON COUNTY, GEORGIA
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lease payment as of the date of its inception. The total estimated cost of the project is \$10,624,451, of which \$9,024,451 is related to the County, and \$1,600,000 is related to the Landfill Authority (component unit). At June 30, 2010, \$4,889,744 had been drawn and expended on the County project, and \$1,404,800 had been drawn and expended for the Landfill Authority project. Payments begin September 2010 with interest of 4.19% and end in August 2020.

Additionally, in the current year, the County entered into a lease agreement for the acquisition of three fire trucks. At June 30, 2010, the proceeds from the lease had been received; however, the fire trucks were not purchased until after the fiscal year-end.

Assets acquired through capital leases of the primary government are as follows:

| | | |
|-------------------------------|----|--------------------|
| Land | \$ | 11,514 |
| Buildings | | 1,231,849 |
| Machinery & Equipment | | <u>3,441,198</u> |
| | | 4,684,561 |
| Less Accumulated Depreciation | | <u>(2,215,691)</u> |
| Total | \$ | <u>2,468,870</u> |

Total remaining payments required by capital lease agreements of the primary government for each fiscal year ending June 30 are as follows:

| | | |
|---|----|-------------------------|
| 2011 | \$ | 1,170,804 |
| 2012 | | 1,318,460 |
| 2013 | | 960,409 |
| 2014 | | 981,960 |
| 2015 | | 1,003,750 |
| 2016-2020 | | <u>4,200,331</u> |
| Total minimum lease payments | | 9,635,714 |
| Less: Amount representing interest | | <u>(1,640,970)</u> |
| Present value of minimum lease payments | \$ | <u><u>7,994,744</u></u> |

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Total remaining payments required by capital lease agreements of the Landfill Authority (component unit) for each fiscal year ending June 30 are as follows:

| | | |
|---|----|-------------------------|
| 2011 | \$ | 123,838 |
| 2012 | | 153,404 |
| 2013 | | 159,344 |
| 2014 | | 165,510 |
| 2015 | | 171,911 |
| 2016-2020 | | <u>2,772,577</u> |
| Total minimum lease payments | | 3,546,584 |
| Less: Amount representing interest | | <u>(2,141,784)</u> |
| Present value of minimum lease payments | \$ | <u><u>1,404,800</u></u> |

5. Landfill Closure and Postclosure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, requires the County to report a liability for the estimated costs of closing and maintaining each landfill site.

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net assets, is \$654,337 at June 30, 2010. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County had to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at \$5,562,852. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2010.

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2010

However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of \$3,287,940 in the discretely presented Landfill Authority based on 2,912,235 cubic yards of capacity used since the site was opened. This represents 59% of the estimated total capacity at June 30, 2010. The estimated remaining landfill life is 28.87 years

6. Changes In Long-Term Liabilities

Primary Government

Long-term liability activity for the year ended June 30, 2009 was as follows:

| | June 30, 2009 | Additions | Deletions | June 30, 2010 | Due Within One year |
|---|----------------------|----------------------|-----------------------|----------------------|------------------------|
| Governmental activities: | | | | | |
| Capital lease agreements | \$ 1,981,630 | \$ 6,839,744 | \$ (826,630) | \$ 7,994,744 | \$ 1,068,394 |
| Less deferred amounts on lease refunding | (7,532) | - | 2,916 | (4,616) | - |
| Total capital leases | 1,974,098 | 6,839,744 | (823,714) | 7,990,128 | 1,068,394 |
| Revenue bonds | 28,415,000 | - | (685,000) | 27,730,000 | 960,000 |
| Plus premium on issuance of bonds | 9,861 | - | (524) | 9,337 | - |
| Less discount on issuance of bonds | (617,218) | - | 24,689 | (592,529) | - |
| Total revenue bonds | 27,807,643 | - | (660,835) | 27,146,808 | 960,000 |
| Landfill closure and postclosure costs | 1,282,908 | - | (628,571) | 654,337 | 34,439 |
| Compensated absences | 6,649,116 | 4,378,578 | (4,192,591) | 6,835,103 | 4,279,461 |
| Claims/judgments | 3,213,941 | 3,916,825 | (390,189) | 6,740,577 | - |
| Workers compensation claims liability | 1,316,000 | 705,173 | (675,173) | 1,346,000 | 995,350 |
| Medical claims liability | 602,000 | 3,537,965 | (3,697,965) | 442,000 | 442,000 |
| Net OPEB obligation | 10,922,000 | 12,309,000 | (5,170,000) | 18,061,000 | - |
| | <u>\$ 53,767,706</u> | <u>\$ 31,687,285</u> | <u>\$(16,239,038)</u> | <u>\$ 69,215,953</u> | <u>\$ 7,779,644</u> |

**CLAYTON COUNTY, GEORGIA
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The beginning balance of long-term liabilities has been adjusted to include the liabilities for medical claims and workers compensation claims. Compensated absences, claims and judgments payable and the OPEB obligation are ordinarily liquidated by the General Fund.

Component Units

Long-term liability activity for the years ended December 31, 2008 and June 30, 2009 was as follows:

| | Fiscal Year 2009 | Additions | Deletions | Fiscal Year 2009 | Due Within One year |
|---|----------------------|---------------------|-----------------------|----------------------|------------------------|
| Landfill Authority: | | | | | |
| Revenue Bonds | \$ 13,330,000 | \$ - | \$ (530,000) | \$ 12,800,000 | \$ 555,000 |
| Less loss on refunding | (165,910) | - | 48,472 | (117,438) | (48,472) |
| Capital Lease | | 1,404,800 | | 1,404,800 | 75,422 |
| Closure/postclosure costs | 3,302,424 | - | (14,484) | 3,287,940 | - |
| Total Landfill Authority | <u>\$ 16,466,514</u> | <u>\$ 1,404,800</u> | <u>\$ (496,012)</u> | <u>\$ 17,375,302</u> | <u>\$ 581,950</u> |
| Development Authority: | | | | | |
| Revenue Bonds | 28,270,000 | | (1,400,000) | 26,870,000 | 1,450,000 |
| Plus premium on issuance | 484,882 | - | (32,327) | 452,555 | - |
| Less loss on refunding and discount on issuance | (3,593,100) | - | 239,542 | (3,353,558) | - |
| Total Development Authority | <u>\$ 25,161,782</u> | <u>\$ -</u> | <u>\$ (1,192,785)</u> | <u>\$ 23,968,997</u> | <u>\$ 1,450,000</u> |
| Hospital Authority: | | | | | |
| Revenue Anticipation Cert. | <u>\$ 53,505,000</u> | <u>\$ -</u> | <u>\$ (3,410,000)</u> | <u>\$ 50,095,000</u> | <u>\$ 3,585,000</u> |
| Housing Authority: | | | | | |
| Revenue Bonds | <u>\$ 6,595,000</u> | <u>\$ -</u> | <u>\$ (190,000)</u> | <u>\$ 6,405,000</u> | <u>\$ 195,000</u> |
| Board of Health: | | | | | |
| Compensated Absences | <u>\$ 337,993</u> | <u>\$ 36,963</u> | <u>\$ -</u> | <u>\$ 374,956</u> | <u>\$ 74,991</u> |

The beginning balance of the Development Authority long-term liabilities has been reduced by \$2,055,012 for a prior period adjustment made by the Development Authority to remove a note payable.

**CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2010**

OPERATING LEASE AGREEMENTS

The Primary Government has several operating lease commitments for equipment and buildings and the Discretely Presented Component units have several operating lease commitments for equipment. Future minimum lease payments for its fiscal years ending June 30 are as follows:

| | Primary Government | Landfill Authority | Airport Authority |
|-------|-----------------------|-----------------------|----------------------|
| 2011 | \$ 386,857 | \$ 1,920 | \$ 2,820 |
| 2012 | 343,898 | - | 4,700 |
| Total | \$ 740,755 | \$ 1,920 | \$ 7,520 |

Governmental activities rent expense for the primary government equaled \$559,619 for the year ended June 30, 2010. Business-type activities had \$5,700 in rent expense.

Rent expense for the Landfill Authority and the Airport Authority (discretely presented units) was \$4,740 for the year ended June 30, 2010.

CLAYTON COUNTY, GEORGIA
SALARY RANGES FOR CLASSIFIED POSITIONS
EFFECTIVE JANUARY 1, 2007

| Paygrade | Salary Range |
|----------|-------------------------|
| 3 | 16,050.28 – 24,183.47 |
| 4 | 16,867.97 – 24,415.51 |
| 5 | 17,727.31 – 26,710.31 |
| 6 | 18,630.44 – 28,071.08 |
| 7 | 19,579.57 – 29,501.17 |
| 8 | 20,577.06 – 31,004.11 |
| 9 | 21,625.36 – 32,583.63 |
| 10 | 22,727.07 – 34,243.61 |
| 11 | 23,884.91 – 35,988.15 |
| 12 | 25,101.74 – 37,821.59 |
| 13 | 26,380.55 – 39,748.43 |
| 14 | 27,724.52 – 41,773.42 |
| 15 | 29,136.95 – 43,901.58 |
| 16 | 30,621.35 – 46,138.17 |
| 17 | 32,181.36 – 48,488.69 |
| 18 | 33,820.85 – 50,958.96 |
| 19 | 35,543.87 – 53,555.08 |
| 20 | 37,354.66 – 56,283.47 |
| 21 | 39,257.71 – 59,150.85 |
| 22 | 41,257.70 – 62,164.31 |
| 23 | 43,359.59 – 65,331.29 |
| 24 | 45,568.56 – 68,659.61 |
| 25 | 47,890.06 – 72,157.50 |
| 26 | 50,329.84 – 75,833.59 |
| 27 | 52,893.91 – 79,696.95 |
| 28 | 55,588.61 – 83,757.14 |
| 29 | 58,420.59 – 88,024.18 |
| 30 | 61,396.85 – 92,508.60 |
| 31 | 64,524.73 – 97,221.48 |
| 32 | 67,811.96 – 102,174.46 |
| 33 | 71,266.67 – 107,379.78 |
| 34 | 74,897.37 – 112,850.27 |
| 35 | 78,713.04 – 118,599.47 |
| 36 | 82,723.10 – 124,641.56 |
| 37 | 86,937.46 – 130,991.47 |
| 38 | 91,366.52 – 137,664.87 |
| 39 | 96,021.22 – 144,678.25 |
| 40 | 100,913.05 – 152,048.94 |

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Accounting System – The total set of records and procedures which are used to record, classify and report information on the financial statements and operations of an entity.

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 made at that time).

Adopted Budget – The funds appropriated by the Board of Commissioners at the beginning of the year.

Ad Valorem Property Taxes – Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on a valuation as of January 1 and a mill rate set by the County Commission.

Agency Funds – One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Annual Required Contribution – Term used in connection with defined benefit contribution pension and other postemployment benefit plans to describe the amount an employer must contribute in a given year.

Appropriation – An authorization made by the County Commission which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriated Budget – Expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

Assessed Valuation – Valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset – All the property such as cash, inventory, and receivables that are owned by a business or government and may be applied to cover liabilities.

Balanced Budget – Budgeted appropriations/expenditures must be equal to budgeted anticipations/revenues.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Basis Differences – Differences that arise when the basis of budgeting differs from the basis of accounting prescribed by GAAP for a given fund type.

Basis of Accounting – Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements).

Basis of Budgeting – Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Bond – A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.

Bond Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Budget – A financial plan for a specific period of time that matches all planned revenues and expenditures with various County services.

Budget Adjustment – A legal procedure utilized by the County staff to revise a budget appropriation. In Clayton County, line item transfers adjust expenditures within a departmental budget and must be authorized by the County Commission Chairman. The County Commission must approve any budget amendments which increase in the total budget for a department or increase wages.

Budget Schedule/Calendar – The schedule of key dates or milestones, which the County follows in the preparation, adoption and administration of the budget (See page 97).

Budget Document – The instrument used by the County Commission Chairman to present a comprehensive financial plan to the County Commission.

Budget Message – A general discussion of the proposed budget presented in writing. The transmittal letter explains the principal budget issues and presents recommendations.

Budget Ordinance – The official enactment by the County Commission legally authorizing County Officials to obligate and expend resources.

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Business-Type Activities – One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

Capital Asset – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

Capital Improvement Program – A multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

Capital Improvement Project – An item in excess of \$5,000 for which the purchase, construction or other acquisition will represent a public betterment to the community and add to the total capital assets of the County.

Capital Outlay – Includes outlays which result in the acquisition of or addition to fixed assets. In Clayton County, the item must have a cost greater than \$5000 and have a useful life greater than one year.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Comprehensive Annual Financial Report – Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Centers – An organizational budget or operating unit within the county.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary and are determined by constitutional provisions, statutes and court decisions.

Debt Limit – A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Debt Service – The amount of money required to pay maturities of principal on bonds plus the interest due on the outstanding debt, usually reported on an annual basis.

Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Requirement – The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions, which may be required to accumulate monies for the future retirement of bonds.

Defeasance – In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position. Most refundings result in the defeasance of the refunded debt. Defeasement also is sometimes encountered in conjunction with annuity contracts purchased in connection with lottery prizes and settlements of claims and judgments.

Deficit- Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

Defined Benefit Pension Plan – Pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

Department – A major administrative unit of the County with overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation Expense – Depreciation of capital assets within the various enterprise funds.

Digest – See “Tax Digest”.

Discrete Presentation – Method of reporting financial data of component units separately from financial data of the primary government.

Encumbrance – Obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which part of the appropriations is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Expenditure – Outflows of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity’s ongoing major or general operations.

Fiscal Year – The time period designated by the County signifying the beginning and ending period for recording financial transactions. Clayton County has specified July 1 to June 30 as its fiscal year.

Fixed Asset – Assets held or used for greater than one year with a cost over \$5000 such as land, buildings, equipment and furniture.

Fund – A fiscal and accounting entity, which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures or expenses necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, and measurement of different objectives and to facilitate management control.

Fund Balance – Refers to the difference between assets and liabilities reported in a governmental fund.

Fund Type – One of eleven classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and agency funds.

General Fund – One of five governmental fund types. The general fund typically serves as the chief operating fund of the government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds (G.O.) – Bonds sold to raise revenue for long-term capital financing needs. These bonds, which pledge the full faith and credit of the County must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

General Sales and Use Tax – A percentage tax imposed upon the sale or consumption of goods and/or services.

Governmental Activities – Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant – A contribution by a government or other organization to support a particular function or program.

Grant Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of a grant to be received at a later time. The note is retired from the proceeds of the grant to which it is related.

Impact Fees – Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Infrastructure – Basic installations and facilities (i.e., roads, bridges) upon which the continuance and growth of a community depend.

Insurance Premium Tax – A tax on the gross direct premiums received during the preceding year from policies for fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

Intangible Tax – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

Interfund Transfers – Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenue – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Funds – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Interest Income – Revenue earned for the use of idle monies.

Investment – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

Investment Trust Funds – Fiduciary fund type used to report governmental external investment pools

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Landfill Closure and Postclosure Costs – Costs incurred to provide for the protection of the environment that occur near the date that a municipal solid-waste landfill stops accepting solid waste and during the postclosure period. Closure and post closure care costs include the cost of equipment and facilities as well as the cost of services.

Lease Purchase – A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

Legal Debt Margin – Excess of the amount of debt legally authorized over the amount of debt outstanding.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Line-Item Budget – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category. Clayton County utilizes a line-item budget.

M&O – Refers to the general *maintenance and operation* of the County, including expenses of administration, public improvements, the courts, public health and sanitation, police department, narcotics unit, medical and other care and hospitalization for the indigent sick, agricultural and home demonstration units, welfare benefits and other public assistance, fire protection of forest lands, retirement and pension benefits, hospitalization benefits, workers' compensation benefits, a parks and recreation system, and for any and all purposes necessary and incidental to the operation of County Government.

Major Fund – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to the financial statement users.

Millage Rate – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value of the property. One mill is equal to one dollar per thousand.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or other available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Operating Budget – The portion of the budget pertaining to daily operations and provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, fuel and capital outlay.

Performance Measures – Specific quantitative and qualitative measures of work performed as an objective of the department or cost center.

Permanent Funds – Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizenry).

Personal Property – Tangible property other than land, buildings and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats & airplanes.

Primary Government – Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. The primary government is the focus of the financial reporting entity.

Property Tax – Revenue generated from the annual levy of taxes on property owners.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order/Requisition – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserve – An account used to indicate that a portion of a fund's fund balance is legally restricted for a specific purpose and is not available for general appropriation.

Revenue – The term designates an increase in a fund's assets, which does not increase a liability, represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent an increase in contributed capital.

Revenue Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of revenues to be received at a later date. The note is retired from revenues to which it is related.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Revenue Bonds – Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

SPLOST Special Purpose 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 special purpose local option sales tax also applies to sales of motor fuels and groceries. This tax is imposed for a specific period of time, not to exceed five years.

Tax Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Tax Digest – Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.

Zero-Based Budget – An operating, planning and budgeting process, which requires each manager to justify all dollars requested from scratch.

ACRONYMS

| | |
|-------|--|
| A | Appointed |
| ADA | Americans with Disabilities Act |
| AICPA | American Institute of Certified Public Accountants |
| ARC | Atlanta Regional Commission |
| BOC | Board of Commissioners |
| CAFR | Comprehensive Annual Financial Report |
| CCPD | Clayton County Police Department |
| CCSO | Clayton County Sheriff Department |
| CDBG | Community Development Block Grant |
| CDC | Centers for Disease Control |
| CERT | Community Emergency Response Team |
| CIP | Capital Improvement Program |
| CJCJ | Council on Juvenile Court Judges |
| COP | Certificate of Participation |
| DCA | Department of Community Affairs |
| DFACS | Department of Family and Children Services |
| DHR | Department of Human Resources |
| DNR | Department of Natural Resources |

**CLAYTON COUNTY, GEORGIA
ACRONYMS**

| | |
|---------|---|
| DOJ | Department of Justice |
| DOL | Department of Labor |
| DOR | Department of Revenue |
| DOT | Department of Transportation |
| E | Elected |
| E911 | Enhanced 911 Emergency Call |
| EEO | Equal Employment Opportunity |
| EMA | Emergency Management Agency |
| EMS | Emergency Medical Service |
| EMT | Emergency Medical Technician |
| EPA | Environmental Protection Agency |
| FAA | Federal Aviation Administration |
| FASB | Financial Accounting Standards Board |
| FCC | Federal Communications Commission |
| FEMA | Federal Emergency Management Agency |
| GAAP | Generally Accepted Accounting Principles |
| GAAS | Generally Accepted Auditing Standards |
| GAGAS | Generally Accepted Government Auditing Standards |
| GASB | Government Accounting Standards Board |
| GDOT | Georgia Department of Transportation |
| GEMA | Georgia Emergency Management Agency |
| GIS | Geographic Information Systems |
| GO | General Obligation |
| GRTA | Georgia Regional Transportation Agency |
| GRETA | Georgia Regional Transportation Agency |
| HEAT | Highway Enforcement Aggressive Traffic |
| HUD | Housing & Urban Development |
| HVAC | Heating Ventilation Air Conditioning |
| IGAS | Interpretation of Government Auditing Standards |
| INS | Immigration & Naturalization Service |
| JAG | Justice Assistance Grant |
| LLEBG | Local Law Enforcement Block Grant |
| LOST | Local Option Sales Tax |
| MARTA | Metropolitan Atlanta Rapid Transportation Authority |
| M & O | Maintenance & Operation |
| NCGA | National Council on Governmental Accounting |
| OPEB | Other Post Employment Benefits |
| O.C.G.A | Official Code of Georgia Annotated |
| OED | Office of Economic Development |
| P & R | Parks & Recreation |
| PO | Purchase Order |
| POR | Purchase Order Requisition |

**CLAYTON COUNTY, GEORGIA
ACRONYMS**

| | |
|--------|---|
| RFP | Request for Proposal |
| SAS | Statements on Auditing Standards |
| SEC | Securities and Exchange Commission |
| SGAC | Statement of Governmental Accounting Concepts |
| SGAS | Statement of Governmental Accounting Standards |
| SPLOST | Special Purpose Local Option Sales Tax |
| STD | Special Tax District |
| TB | Technical Bulletin |
| T & D | Transportation & Development |
| TAD | Tax Allocation District |
| TAN | Tax Anticipation Note |
| USDA | US Department of Agriculture |
| VINES | Victim Information Notification Everyday System |

**CLAYTON COUNTY, GEORGIA
FUND MATRIX
2012 BUDGET DOCUMENT**

For fiscal year 2012 all funds listed below are both budgeted and are also presented in the Consolidated Annual Financial Report.

| <u>Departments</u> | <u>Fund</u> |
|---|--------------------|
| Animal Control | General |
| Board of Commissioners | General |
| Buildings and Maintenance | General |
| Central Communications | General |
| Central Services | General |
| Clerk of State Court | General |
| Clerk of Superior/Magistrate Courts | General |
| Community Development/Planning and Zoning | General |
| Correctional Facility | General |
| Department of Human Resources/Family and Children Services | General |
| District Attorney/Victim Assistance Fund/State Narcotics Fund | General |
| Economic Development Officer | General |
| Elections | General |
| Emergency Management | General |
| Emergency Medical Services | General |
| Extension Service | General |
| Finance Department | General |
| Garage | General |
| Indigent Defense Court Administration | General |
| Information Technology | General |
| Internal Audit | General |
| Juvenile Court | General |
| Juvenile Supplemental Services | General |
| Library System | General |
| Magistrate Court | General |
| Narcotics | General |
| Other General Government | General |
| Parks and Recreation | General |
| Personnel Department | General |
| Police Department | General |
| Probate Court | General |
| Professional Services | General |
| Public Defender | General |
| Refuse Control | General |
| Registrar | General |
| Risk Management | General |

**CLAYTON COUNTY, GEORGIA
FUND MATRIX
2012 BUDGET DOCUMENT**

Departments

School Patrol
 Sheriff's Department
 Solicitor
 Staff Attorney
 State Adult Probation
 State Court
 Superior Court
 Tax Assessors
 Tax Commissioner
 Transportation and Development

Fund

General
 General
 General
 General
 General
 General
 General
 General
 General

Special Revenue Funds

Fire
 Hotel/Motel
 Tourism Authority Fund
 E911
 Sheriff
 Police
 Narcotics
 District Attorney
 Sheriff
 Police
 Narcotics
 Juvenile Court
 Clerk of Superior Court
 Clerk of State Court
 Sheriff
 Other General Government
 Juvenile Court
 Clerk of Superior Court
 Clerk of State Court
 Mental Health and Retardation
 Extension Service
 Superior Court
 Clerk of Superior Court
 Clerk of State Court
 Juvenile Court
 Solicitor
 District Attorney
 Superior Court
 State Court

Fire Fund
 Hotel/Motel Tax Fund
 Tourism Fund
 Emergency Telephone Fund
 Federal Narcotics Fund
 Federal Narcotics Fund
 Federal Narcotics Fund
 State Narcotics Fund
 State Narcotics Fund
 State Narcotics Fund
 State Narcotics Fund
 Jail Construction/Staffing Fund
 Juvenile Supplemental Fund
 Drug Abuse Treatment Fund
 Drug Abuse Treatment Fund
 Drug Abuse Treatment Fund
 Drug Abuse Treatment Fund
 Alternative Dispute Fund
 Alternative Dispute Fund
 Alternative Dispute Fund
 Victims Assistance Fund
 Victims Assistance Fund
 Victims Assistance Fund
 Domestic Seminars Fund
 State Technology Fund

**CLAYTON COUNTY, GEORGIA
FUND MATRIX
2012 BUDGET DOCUMENT**

Special Revenue Funds

Departments

Aging Program
Community Development Block Grant
Solicitor
Child Support Recovery
Police
University of Georgia Grants
Other General Governments
Superior Court
Juvenile Court
Clerk of Court
Clerk of State Court
Health Department
Jail/Judicial Complex
Professional Services
Transportation and Development
Traffic Engineering
Other General Government
Other General Government 2009 SPLOST
Police/E911 Headquarters
Tax Allocation District
Debt Service
Street Lights
Ellenwood TAD Special Revenue
Northwest Clayton TAD Special Revenue
Central Clayton Corridor TAD Special Revenue
Forest Park TAD Special Revenue

Fund

Aging Grant Fund
HUD Fund
Other County Grants
Law Library Fund
Law Library Fund
Law Library Fund
Law Library Fund
Health Department Fund
Jail/Judicial Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Police/E911 Cap Project Fund
Capital Projects Fund
Debt Service Fund
Street Lights Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund

Enterprise Funds

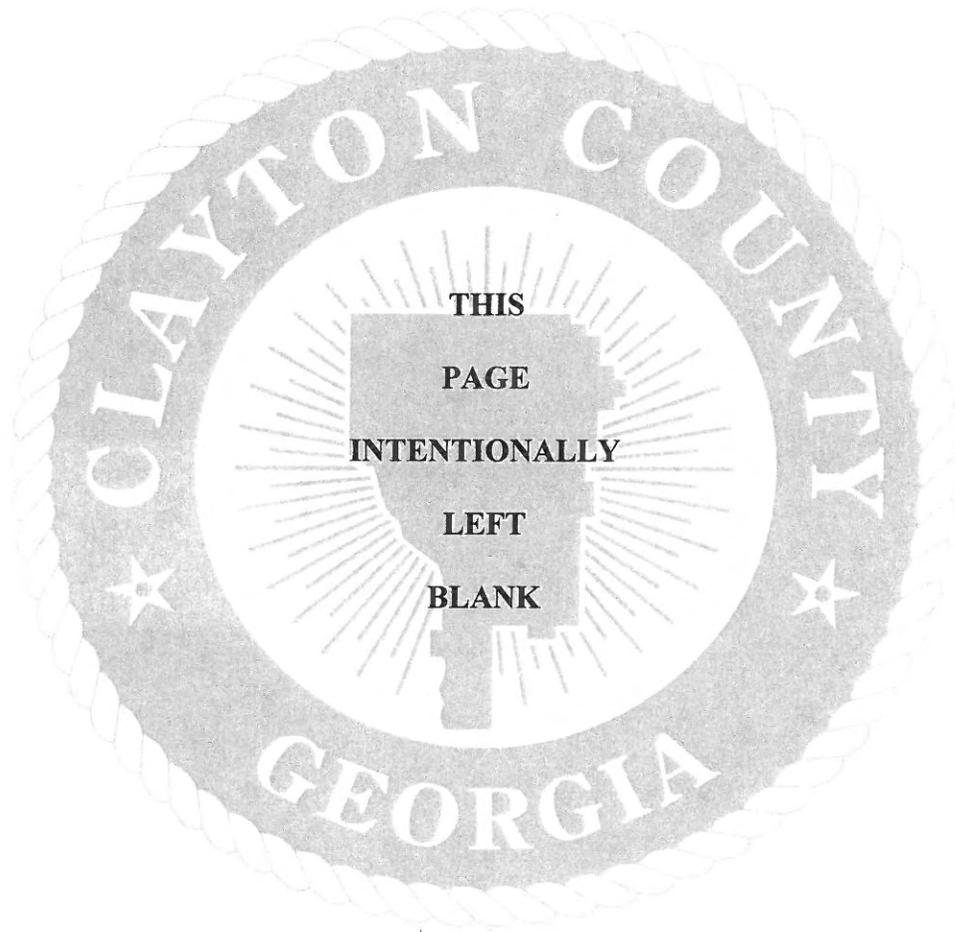
Landfill Operations
Public Transit System
Clayton County Airport

Landfill Enterprise Fund
C-Tran Mass Transit Fund
Clayton Airport Fund

Internal Service Funds

Workers Compensation
CCBOC Medical

Workers Compensation Fund
Medical Self Insurance Fund



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