CLAYTON COUNTY, GEORGIA

ANNUAL BUDGET

FISCAL YEAR ENDED JUNE 30, 2015

CLAYTON COUNTY, GEORGIA

ANNUAL OPERATING BUDGET
FISCAL YEAR 2015

BOARD OF COMMISSIONERS

Jeffrey E. Turner, Chairman	
Sonna Singleton	**District One**
Gail Hambrick	**District Two**
Shana M. Rooks, Vice Chairman	**District Three**
Michael Edmondson	**District Four**

Prepared By:
Ramona Thurman, Chief Financial Officer
Dennis Johnson, Budget Manager
Steffany Lewis, Financial Management Analyst
Shawannda McClain, Financial Management Analyst

CLAYTON COUNTY
BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Vice Chairman Shana M. Rooks

Chairman Jeffrey E. Turner

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, 2013

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, 2013. 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.

CLAYTON COUNTY, GEORGIA
TABLE OF CONTENTS
2015 BUDGET DOCUMENT

Title Page
Clayton County Board of Commissioners……. I
Distinguished Budget Presentation Award…… II
Table of Contents…….. III-V

Introduction
Budget Message…… 1
Reader's Guide…….. 8
History of the County…… 9
Population of the County……... 11
Governmental Structure……. 11
Services Provided by the County……..…… 12
Mission Statement…… 17
Major Initiatives for Fiscal Year 2015 and Beyond…….…. 17
National and Global Economic Conditions and Outlook …… 18
Local Economic Conditions and Outlook ……..... 19
Organizational Chart……. 26

Budget Summary
Summary of Fund Expenditures…….……..…. 27
Summary of Adopted Funding and Appropriations……..…. 28
Summary of Revenues, Expenditures and Changes in Fund Balances – Gov Funds…… 29
Chart – Estimated Financial Sources – Governmental Funds……... 32
Chart – Estimated Expenditures – Governmental Funds……... 33
Summary of Revenues, Expenditures, and Changes in Fund Balances – Enterprise Funds……. 34
Summary of Revenues, Expenditures and Changes in Fund Balances – All Funds……. 35
Comparison of Adopted Budget with Prior Year's Expenditure Data…….. 36
Analysis of Major Revenue Sources and Trends…….. 40
Analysis of the Fund Balance of Each Individual Fund…… 55
Clayton County Staffing Policy and Changes……... 72
Approved New Position List…….. 73
Summary of Full-Time Personnel…….. 74

Policies and Procedures
Strategic Planning Parameters…… 75
Budget Development Guidelines for Fiscal Year 2015……. 78
Adopted Fiscal Policies…….. 80
Budget Procedures……. 86
Basis of Budgeting……. 89
Basis of Accounting…… 90
Description of Funds……... 91
Budget Calendar…….. 96

CLAYTON COUNTY, GEORGIA
TABLE OF CONTENTS
2015 BUDGET DOCUMENT

Capital Budgeting

Policies and Procedures…… 97
Defining the Capital Improvement Plan…… 99
Financial Impact of Capital Expenditures on the Operating Budget……. 100
Financial Impact of Capital Projects on the Operating Budget……. 100
Capital Improvement Program - Future…… 102
Chart – Summary of the Financial Impact of Capital Needs on the Operating Budget…… 103
Capital Projects Budget/Fixed Assets – Appropriations by Functional Area and Project…… 104

Departmental Budgets

Board of Commissioners…… 106
Buildings and Maintenance…… 108
Central Communications/E911 Fund…… …… 110
Central Services……. 112
Clerk of State Court…… 115
Clerk of Superior/Magistrate Courts…….. 117
Community Development/Planning and Zoning…… 119
Corrections Department…….. 122
District Attorney/Victim Assistance Fund/State Narcotics Fund…… 124
Economic Development Office…….. 128
Elections…….. 131
Emergency Medical Services…….. 133
Extension Service…… 135
Finance Department……. 138
Fire Department/Emergency Management…….. 140
Garage……. 143
Indigent Defense Court Administration……... 145
Information Technology ……. 147
Internal Audit……... 151
Juvenile Court/Juvenile Supplemental Services…….. 153
Library System……. 156
Magistrate Court…….. 159
Narcotics/Federal Narcotics Fund/State Narcotics Fund…… 161
Other General Government…….. 163
Parks and Recreation/Parks and Recreation ….……... 166
Personnel Department…….. 169
Police Department/Federal Narcotics Fund/State Narcotics Fund……... 171
Probate Court…… 176
Professional Services…… 178
Public Defender…… 179

CLAYTON COUNTY, GEORGIA
TABLE OF CONTENTS
2015 BUDGET DOCUMENT

Refuse Control……. 180
Registrar…….. 182
Risk Management…… 184
Senior Services…… 186
School Patrol…… 190
Sheriff's Department……..……. 191
Solicitor/Victim Assistance Fund…… 194
Staff Attorney…….. 196
State Court…….. 197
Superior Court/ADR Fund/Domestic Seminars Fund/Law Library Fund…….. 199
Tax Assessors…….. 202
Tax Commissioner…….. 204
Transportation and Development/Streetlight Fund/Landfill Fund……. 206

Appendix
Legal Debt Margin – G.O. Debt Narrative……. 210
Table and Chart: Debt Margin Last Ten Years…….. 211
Schedule of Debt as of June 30, 2013…… 212
Salary Ranges for Classified Employees…… 224
Glossary and Acronyms…….. 225
Fund Matrix……..…….. 236

CLAYTON COUNTY FINANCE DEPARTMENT

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Ramona Thurman, Chief Financial Officer

Johnette Smith, Assistant Director

Fiscal Year 2015 Budget Message

June 3, 2014

The Honorable Jeffrey E. Turner, Chairman
The Honorable Board of Commissioners and
The Citizens of Clayton County, Georgia

In accordance with state law, the proposed annual operating budget for Clayton County, Georgia for fiscal year ending June 30, 2015 is attached hereto. The proposed budget has been advertised as required by law and is scheduled for adoption on June 17, 2014. 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) 2015 general fund budget totals $180.4 million, an increase of $1.8 million, or 1%, from the FY 2014 amended budget. The increase results primarily from giving a 3% COLA for all employees, the first such increase in over seven years. Unlike previous years, the County is beginning to experience slight increases in property values for the first time since 2009. 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 have been down due to the mandated inclusion of foreclosure values which continue to be at an all-time high level in Clayton County since 2009. However, for the first time in five years, we are seeing a slight increase, approximately 1% in residential values. 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, unlike previous years, Clayton County is finally beginning to experience a small rebound in property values, the same that the nation began experiencing in the previous year. The tax digest for the FY 2015 budget is 1% higher than the prior year which represents approximately $3.8 million in funds.

The maintenance and operations (M&O) mill rate is set at a level to correspond with the FY 2015 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. The FY 2015 Digest column is based on a preliminary digest dated April 15, 2014 and a tentative proposed millage rate. Clayton County adopts a millage rate in July.

	FY 2014 Digest	**FY 2015 Digest**
Net Assessed Digest Value	$5,911,140,972	$5,989,689,626
Base Millage	20.953	20.953
Millage Credit 1% LOST Tax	(6.292)	(5.988)
Net Mill Rate	14.661	14.965
Gross Property Tax Levy	$86,661,245	$89,636,750
Net Collected – Est.	$82,173,395	$85,035,902

The LOST rebate amount for FY 2015 is $35,865,217 which is lower than the $37,194,892 rebated in FY 2014. Therefore, whenever the LOST decreases from the prior year; it results in a millage credit that is lower than the prior year. The LOST rebate millage for FY 2014 was 6.292 compared to 5.988 for FY 2015.

The General Fund and the Fire Fund base millage rates are proposed to be 20.953 and 4.40 respectively, which keeps the base millage the same as the prior year for both funds.

Other taxes and assessments

Other taxes and assessments; which, includes local option sales taxes as its largest category, are projected to be 0.2% higher than the FY 2014 amended budget. Licenses and permits are projected to be 29.6% higher than the prior year. Intergovernmental revenue is projected to be 16.8% lower than prior year due to a decrease in Inmate Housing Reimbursement. Fines and Forfeitures have increased by 18.8%.

Although there is a slight increase in property tax revenues, there are still challenges facing the County in regards to lower revenue collection in other areas, therefore expenses must be lowered comparably and/or additional revenues identified to meet the projected budgetary needs. The FY 2015 budget represents an ongoing commitment from the County to invest in its future and efficiently manage its resources.

Expenses:

- *Personnel*

For the first time in seven years, the FY 2015 budget includes payroll enhancements through a 3% cost of living adjustment (COLA) at a cost of $3.5 million. The last increase in pay awarded to Clayton County Employees was a 2.50% (COLA) at a cost to the County of $2,227,208 during the FY 2008 budget.

- *Vehicle Replacement Reserve*

The County has utilized a vehicle replacement reserve account since FY 2006. The value of the reserve for FY 2015 is $800,000, the same as FY 2014. Public Safety has been given a directive to purchase vehicles from drug funds wherever possible 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

Although there appears to be a decrease in capital budgeted in the proposed FY 2015 budget, funds are amended in from reserves as projects and/or sites for construction are identified.

Capital purchases will be made from the 2004, 2009 and 2015 Special Purpose Local Option Sales Tax (SPLOST) collections.

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

The old SPLOST, as it is commonly known, ended December 2008 and generated approximately $260 million dollars in revenue over a five year period. 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 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 recreation centers.

Of the broad plan above, the J. Charley Griswell Senior Center, the Virginia Burton Gray Recreation Center, the Carl G. Rhodenizer Recreation Center and the South Clayton Recreation Center opened in July 2006, March 2007, July 2007, and March 2013 respectively. The Clayton County Board of Commissioners in conjunction with the Department of Parks and Recreation is developing a plan for the 5th and 6th recreation centers.

- *Special Purpose Local Option Sales Tax (2009)*

The new SPLOST, as it is commonly known, began generating revenue in January, 2009 with the first receipts being deposited in March, 2009. The term of the new SPLOST will be six 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 original Local Option Sales Tax (LOST) distribution percentages. 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 (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.

Below is a listing of the amounts approved for the 2009 SPLOST:

Department	Estimated Cost
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	125,477,500
Total SPLOST	$232,065,000

- *Special Purpose Local Option Sales Tax (2015)*

On May 20, 2014, voters approved the 2015 SPLOST referendum. This SPLOST will begin generating revenue in January, 2015 with the first receipts being deposited in March, 2015. The term of the 2015 SPLOST will be 6 years and is estimated to generate $272 million for County and City projects. The new SPLOST will be distributed between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Unlike previous SPLOST referendums no level 1 or level 2 projects are included in the 2015 SPLOST.

The County intends on spending $217 million on the following projects : (1) the acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center and (2) the construction of a building, the purchase of equipment and possible acquisition of real estate for a Trade Center and Small Business Incubator; Welcome to Clayton County Signage at County line borders; Park land and Greenway Acquisition/Development; countywide dog parks; building repairs and remodel (including but not limited to Historic Courthouse roof, Correctional Institute Roof, Full TV Station Remodel for CCTV23, VIP Complex Renovations at International Park; design, land acquisition and construction of a County Information Technology Center; acquisition of hardware and software and the development of a County Enterprise Software System, Comprehensive Justice Management and Information System and Jail Security/Access Control/Video Surveillance System; modernization of Public Safety and Public Service fleets (including but not limited to the acquisition of fleet for Fire/EMS, Police Department, Sheriff's Office and Department of Building Maintenance) and Transportation and Development (roads and sidewalks) projects.

Below is a listing of the amounts approved for the 2015 SPLOST:

Department	Estimated Cost
SRMC	$50,000,000
Building Maintenance, Renovations and Repairs	5,835,000
Economic Development	5,300,000
Parks & Recreation	15,250,000
Information Technology	35,035,901
Public Safety and Public Service Fleet	20,000,000
Transportation	86,534,279
Total SPLOST	$217,955,180

Budget Comparison by Fund

The following table shows the FY 2015 proposed budget compared to the FY 2014 amended budget, detailed by fund. Changes between the FY 2015 budget and the FY 2014 amended budget will only be discussed if the change is greater than 10% but will discuss changes in the General Fund.

Clayton County, Georgia
Operating Budget Comparison
FY 2014 Amended Budget and FY 2015 Budget By Fund

FUND	FY 2014 Amended	FY 2015 Budget	% Change
General Fund	178,600,537	180,393,220	1.0%
Special Revenue Funds			
Fire District Fund	19,002,834	19,980,826	5.1%
Hotel and Motel Tax Fund	582,289	563,326	-3.3%
Tourism Authority Fund	722,750	737,750	2.1%
Emergency Telephone System Fund	3,754,657	3,797,211	1.1%
Federal Narcotics Fund	169,253	105,000	-38.0%
State Narcotics Fund	291,952	120,000	-58.9%
Jail Construction and Staffing Fund	952,700	1,053,000	10.5%
Juvenile Supplemental Services Fund	16,000	15,000	-6.3%
Drug Abuse Treatment and Education Fund	96,000	100,000	4.2%
Alternative Dispute Resolution Fund	246,568	244,099	-1.0%
Victim Assistance Fund	534,515	552,194	3.3%
Domestic Seminars Fund	18,000	17,500	-2.8%
State Court Technology Fee Fund	186,895	194,000	3.8%
Law Library Fund	103,900	110,845	6.7%
Clayton Collaborative Fund	57,500	12,500	-78.3%
Aging Grant Fund	1,143,634	520,361	-54.5%
Housing & Urban Development Fund	8,590,936	-	-100.0%
Street Lights Fund	1,613,672	1,684,700	4.4%
Other County Grants Fund	14,936,090	421,363	-97.2%
Ellenwood TAD Fund	589,688	583,938	-1.0%
Mountainview TAD Fund	86,150	-	-100.0%
Capital Project Funds			
Road & Recreation Projects	60,344,305	-	-100.0%
SPLOST 2009	99,585,062	23,558,296	-76.3%
SPLOST 2015		21,655,938	
Ellenwood TAD Capital Projects Fund	583,938	583,938	0.0%
Debt Service Fund	1,984,238	1,984,238	0.0%
Enterprise Fund			
Landfill	3,338,005	3,832,880	14.8%
Internal Service Funds			
Workers Compensation Fund	1,385,900	1,467,150	5.9%
Medical Self Insurance Fund	18,183,082	19,018,070	4.6%
Total Operating Budget	417,701,050	283,307,343	-32.2%

"

The General Fund increased from the FY 2014 Amended Budget primarily as a result of the 3.0% COLA ($2.9m) included in the FY 2015 budget.

The Federal Narcotics Fund expenditures decreased 38.0% due to decreased seizure activity. Lower revenues have resulted in a reduction of budgeted expenditures.

The State Narcotics Fund decreased by 58.9% due to the decline in the number of State related drug raids. Lower revenues have resulted in a planned reduction in budgeted expenditures.

The Jail Construction and Staffing Fund increased by 10.5% as a result of higher projected revenues. The proceeds were transferred to the General fund resulting in higher expenditures for FY 2015.

The Clayton Collaborative Fund, the Aging Grant, the Housing and Urban Development Fund, and the Other County Grants Funds all appear to have been reduced for FY 2015; however those funds are amended in during the years based on actual expenditures as they are received from state and federal sources.

The Roads and Recreation Project Fund, the SPLOST funds 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 forward unspent budgeted funds for projects that could not be competed in the prior year.

The Mountainview TAD was created this year from the combination of two older TADs and is not expected to have activity this year.

The Landfill Fund increased by 14.8% due to the need to purchase additional cover dirt at a cost of $190,000, and higher depreciation expense of $370,000 as result of the power generation equipment installed at the Landfill.

Detailed information on the budget can be found within this document. The Introduction provides a brief overview of the County, including its mission and major initiatives. Also included is 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 year and current year comparisons. The Policies and Procedures Section contains detailed information regarding 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 for 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 Fire Fund will remain the same at 4.40 mills. Clayton County continues to maintain a responsive government, comparatively low property taxes, 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,

Ramona Thurman
Chief Financial Officer

Reader's Guide

INTRODUCTION

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

- Budget Message
- History, Population, and Governmental Structure
- Services 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

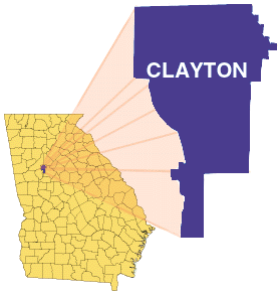
- Mission, goals, and objectives for each county department
- Performance Measures and significant staffing and expenditure changes
- Expenditure breakdown

APPENDIX

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

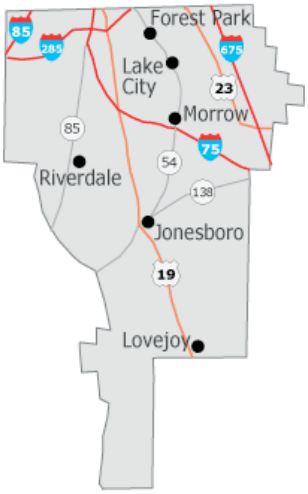
CLAYTON COUNTY, GEORGIA
2015 BUDGET DOCUMENT
INTRODUCTION

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 $34,426. 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 $45,482. 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 $46,932. Lovejoy covers a 2.3 square mile radius.

Lake City – Lake City has a population of 2,612 and a median household income of $37,035. 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 $36,583 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 $30,987. It covers 9.4 square miles

History of Clayton County continued

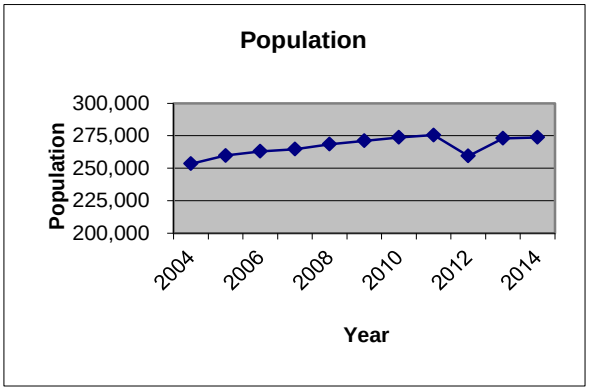
Clayton County's first courthouse was a wooden structure that was burned in 1864 during Sherman's March to the Sea. A new two story brick courthouse was constructed in 1869. It was used until 1898 when it became a Masonic Lodge and it is still utilized as a Lodge today. In 1898 a larger courthouse with 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, and Community Development.

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; Superior Court and Judges, 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, and Community 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.

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. In 2014 population is estimated to grow to 272,600.

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 is chosen by the commissioners. The Chairman serves on a full-time basis and is elected to a term of four years. The four district commissioners serve on a part-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 has a Chief Operating Officer who monitors county operations and ensures 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

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, 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 2015 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, 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.

Services Provided by Clayton County continued

The new District 3 Police Precinct in Lovejoy provides residents with improved response times.

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Construction of the new Juvenile Justice Center was completed in August, 2012. The center was built with SPLOST funds approved by voters in 2008. The state of the art facility was designed to meet the specific needs of the Juvenile Court System.

Services Provided by Clayton County continued

During fiscal year 2012 the County sold Tara Field (the local airport) to neighboring Henry County. The sale took place in September 2011 and the transaction is expected to be finalized during fiscal year 2014. As a result no budget will be prepared for the Airport Enterprise Fund.

Clayton County offers its community some of the best healthcare options 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. In October 2012 the hospital reached an agreement for management services with Emory Healthcare. 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, and one of the busiest emergency departments in the State, 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. The Southwood Comprehensive Medical Center is one of 13 medical center facilities operated by Kaiser Permanente of Georgia, the state's largest non-profit health plan. The newly expanded Southwood Comprehensive Medical Center in Jonesboro officially opened on May 1st, 2014 and more than doubled the size while expanding capabilities of the facility. Kaiser Permanente provides comprehensive healthcare services to more than 222,074 citizens in the state of Georgia.

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 50,823 students enrolled in the sixty-seven Clayton County Public Schools have access to some of the best instructional programs in the country. The school system has approximately 3,100 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. The Clayton County School system is 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 offers graduate degrees.

Services Provided by Clayton County continued

Clayton State University is the only university in Georgia to offer both academic and vocational degrees. The ever expanding college has over seven thousand students preparing for more than forty majors. People are served annually through the second largest continuing education program in Georgia which includes 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, 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 park 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 men's and women's basketball and soccer action at Clayton State University.

Services Provided by Clayton County continued

Over 160,000 fans attend the NASCAR Sprint Cup racing in August 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, and Atlanta Hawks Basketball.

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 with "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.

Arts Clayton provides a venue for both Local and National artists to display their work.

CLAYTON COUNTY, GEORGIA
2015 BUDGET DOCUMENT
INTRODUCTION

VISION

Clayton County will serve as the archway between the region and the world, by creating endless opportunities to live, work and play for all citizens.

MISSION

Clayton County is a community-focused government committed to maintaining a positive and effective atmosphere while providing access to resources that are beneficial to the economic growth and prosperity of our citizens, businesses, and employees.

FISCAL YEAR 2015 STRATEGIC GOALS

COMMUNITY FOCUSED

Offer programs and resources that are aligned with the needs and interest of our citizens and businesses.

ACOUNTABILITY & EFFICIENCY

Standardize county-wide systems and policies that will improve the governance of the workforce and daily operation of the county.

POSITIVE PRESENCE

Strengthen the brand of Clayton County locally, nationally, and internationally, which will give us the confidence to compete and exist amongst all communities.

CORE VALUES

- **ACCOUNTABILITY**: We will remain transparent as we manage county resources.
- **COLLABORATION**: We are dedicated to building partnerships with our businesses, cities, neighboring counties and the citizens they serve.
- **INTEGRITY**: We will ensure public trust through honesty, fairness, and consistency.
- **LEADERSHIP**: We are committed to representing our citizens through strong leadership as we enhance the quality of life in Clayton County.
- **RESPONSIVENESS**: We will respond to our citizens with accurate information in a professional and timely manner.

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. This information is essential to provide insight into the impact of the national economy on local decisions.

The U.S. economy is projected to expand at a solid pace in 2014. Increases in housing construction and investment by businesses will boost overall output, employment and incomes. The economic recovery has had unusual features that have been hard to predict, and the path of the economy in coming years is also likely to be surprising in various ways. While the economy has begun to expand, the rate of recovery remains sluggish. Several sectors of the economy such as housing and automotive markets will help maintain steady growth aiding in the overall recovery. Disposable personal income is expected to increase and will grow by 2.0%. Consumer spending continues to increase, as consumers are seeing increases in disposable income resulting from a slightly stronger job market.

Improvement in the housing market is expected to continue. Residential investment will rise steadily this year and next as housing starts rise to roughly 1.6 million annually. Housing starts have been well below that level for the past several years as the effects of the housing bubble and recession have lingered. The impact of increased demand for homes is driving prices higher in selected markets. The excess supply of houses that existed in previous years is decreasing and housing prices are expected to rise in certain regions of the Country.

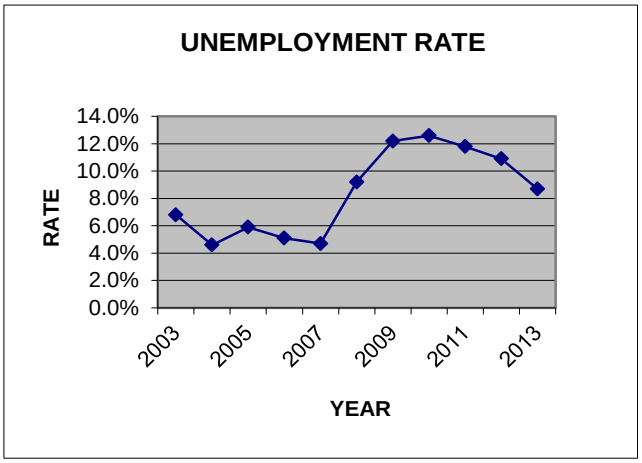
While the historically low interest rates have started to rise, interest rates overall are not expected to drastically increase and have a negative effect, on the overall economy. The gradual increase is due to the phasing out of Federal Reserve bond buying of government securities. The Central Bank has given every indication that it will continue to trim if not end the stimulus program by years end.

Purchases of goods and services by state and local governments will grow faster in the next few years than in the past as revenues increase. Local government revenues are beginning to increase and they are expected to restore some of the spending cuts have been made in response to the decline in both sales tax revenues and property assessments. With property values on the rise in some markets, many regions are seeing the first increase in tax revenues since before the economic downturn.

Inflation is expected to remain below 2% given the moderate pace of economic growth. A major source of uncertainty in this outlook is the degree and persistence of energy costs. It is possible that the price increases in gas will stabilize and allow for the continued growth in the economy. As fuel prices rise, consumers have less discretionary funds available to spend. Overall it is expected that oil and gas prices will not derail the economy in 2015.

Local Economic Conditions and Outlook

As with many counties, Clayton County continues to feel the effects of the economic recession which impacted 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 the growth in support industries related to the airport.



The nationwide housing collapse began to significantly 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. During the past three years Clayton County's unemployment peaked at 13.1% in July 2011 but has dropped to 8.7% by December 2013. This drop represents the lowest unemployment rate in Clayton County since December 2007.

Growth from existing industries in the County is as important as new company recruitment. Clayton County has aggressively targeted job and investment growth in the core industry clusters of Transportation & Logistics, Food & Beverage Manufacturing and Distribution, Chemical Manufacturing, Aviation & Aerospace, and Bio/Life Sciences & Healthcare. As a result, Clayton County has seen the employment base expand with the recruitment and expansion of several major existing employers. Material handling giant Briggs Equipment brought 100 new jobs to the County and invested more than $7 million in plant and equipment. Electronics Company HH Gregg doubled its footprint by investing $18 million into a new state of the art distribution center in Ellenwood. Kaiser Permanente added 40 new medical services jobs when it invested more than $45 million into its Southwoods Medical Center in Jonesboro.

As the County looks ahead to the upcoming year, the economic development news looks even brighter. After more than seven years of work and planning, 800-acres of prime development property are now available in Forest Park. The former Ft Gillem military installation closed in 2011, will transition into the Gillem Logistics Center. Companies are already vying to build on the former base, and projections are that 2,500 new jobs and more than $250 million in new investment are possible.

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.

Local Economic Conditions and Outlook continued

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	6,820	4.37%
Delta Airlines, Inc.	6,200	3.97%
Clayton County Government	2,494	1.60%
Southern Regional Health System	1,604	1.03%
Fresh Express	1,100	0.71%
Wal-Mart	800	0.51%
Gate Gourmet Inc.	760	0.49%
Fedex Ground	750	0.48%
Clayton State University	750	0.48%
Southern Power/Georgia Power	543	0.35%
Subtotal of the 10 largest	21,821	13.99%

Clayton County Top Ten Property Taxpayers		
Taxpayer:	**Assessed Value**	**Percentage:**
Delta Airlines	632,643,379	9.59%
Air Tran Airways	123,290,871	1.87%
Georgia Power	107,660,761	1.63%
Atlantic Southeast	105,133,240	1.59%
City of Atlanta	89,583,918	1.36%
Clorox Company	41,781,181	0.63%
AMB Partners	40,232,342	0.61%
Atlanta Gas Light	36,847,599	0.56%
Bellsouth	29,768,373	0.45%
Highwoods Realty	24,389,400	0.37%
Subtotal of 10 largest	1,231,331,064	18.66%

Delta continues to be the County's top private 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 94.4 million passengers in 2013. The Airport and supporting businesses, employ over 58,000 individuals making it the largest employer in the state. The economic benefit to the metro area is estimated to exceed $32.5 billion dollars.

In May 2012 the Hartsfield-Jackson Airport opened the new Maynard H. Jackson International Terminal. The new 40 gate terminal is expected to meet the growing demand for international travel from Atlanta. The energy saving complex will provide travelers the ability to connect with over 80 destinations in over 50 countries. The new terminal serves over ten million passengers each year.

The budget for FY 2015 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 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.

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 increases. 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 2009 SPLOST for road maintenance, safety and improvement projects to be spent over the next several years.

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

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 2015 budget does include a 3% payroll enhancement 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 1, 2014 rates.

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 Aetna. Also the County's Self-Funded Dental Plan administered by Delta Dental 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 recreation centers, 13 playgrounds, 17 picnic areas, 1 nature preserve, 3 senior centers, 1 swimming pool, 1 natatorium and 2 fishing ponds.

Senior adult recreation is essential for many of Clayton County's active older citizens. Senior 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 Charlie Griswell Senior Center provides a center for the ever increasing senior population in Clayton County to maintain a healthy life style and participate is various activities specifically designed for Senior Citizens.

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 seniors. 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.

A wellness center was added to the Frank Bailey Senior Center to accommodate the seniors located in that part of the County. It includes a fitness room and a physical recreation room for various group exercises.

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, swim laps, 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.

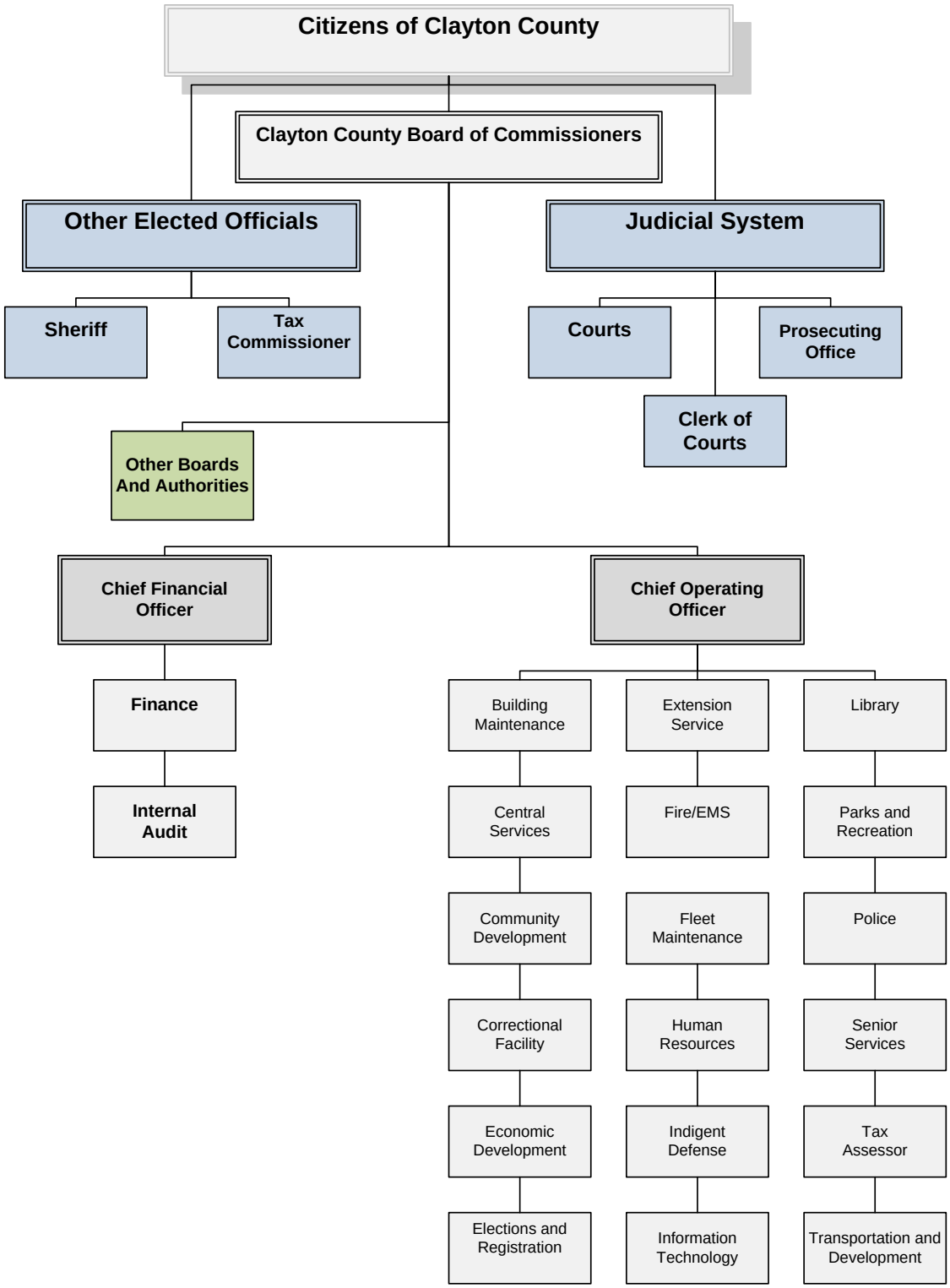
During budget year 2013 the County added a new recreation center to the Lovejoy area. The South Clayton Recreation Center was opened in March 2013 and has provided another state of the art recreation center to serve citizens of Clayton County. The center offers a wide array of activities geared toward the needs of citizens of all ages. Programs include water aerobics, swimming, basketball, and many types of exercise classes. The center is located adjacent to the District 3 Police Precinct.

The new South Clayton Recreation Center opened in March, 2013 and provides a variety of activities throughout the year to citizens of the Lovejoy district.

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

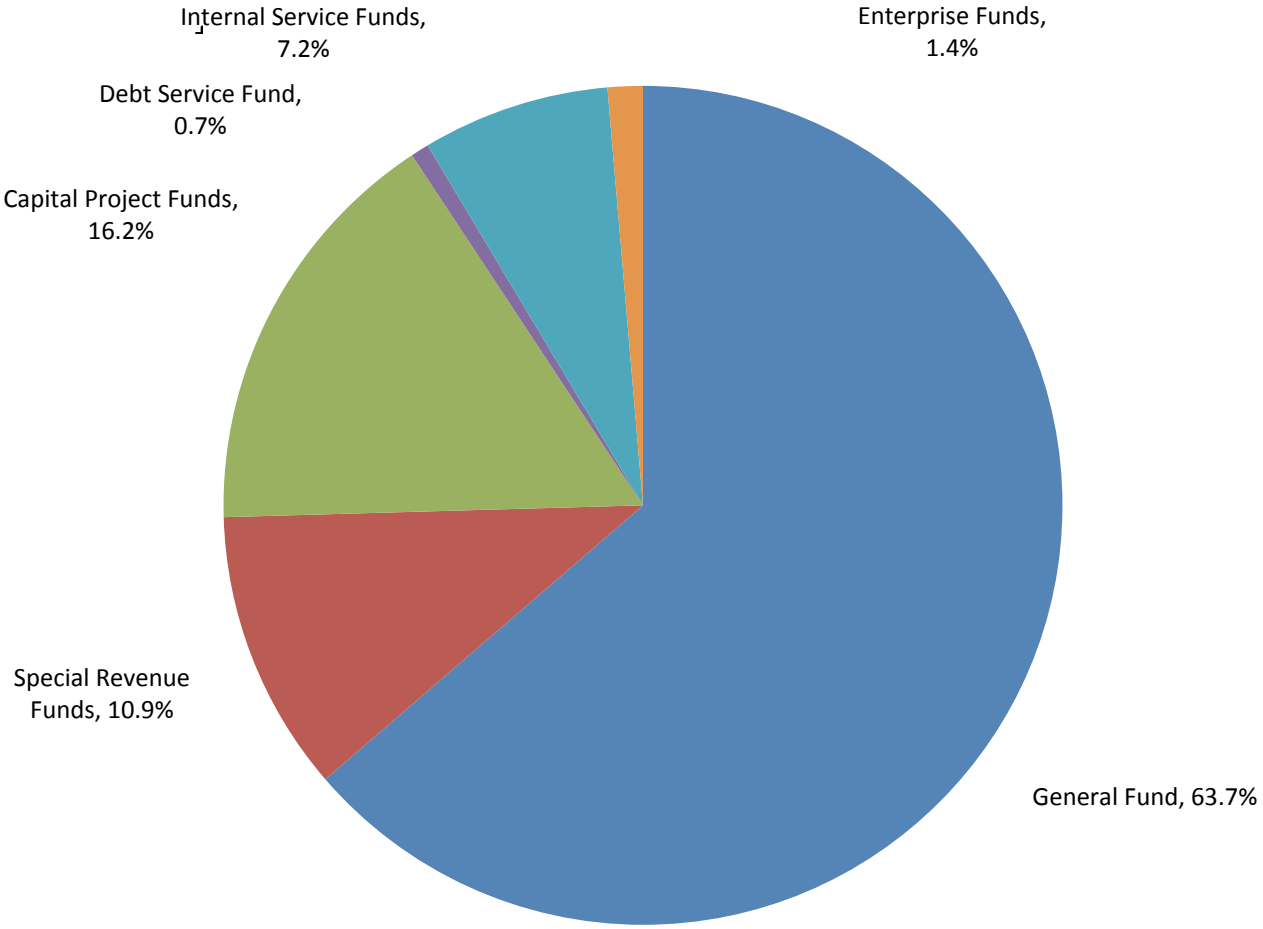
The new Forest Park Library provides state of the art services as well as computer access for the residents of Clayton County.

CLAYTON COUNTY, GEORGIA
2015 BUDGET DOCUMENT
INTRODUCTION



CLAYTON COUNTY, GEORGIA
SUMMARY OF FUND EXPENDITURES
FISCAL YEAR 2015

General Fund	$ 180,393,220
Special Revenue Funds	30,813,613
Capital Project Funds	45,798,172
Debt Service Fund	1,984,238
Internal Service Fund	20,485,220
Enterprise Fund	3,832,880
Total	**$ 283,307,343**



CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2015
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
BUDGETED FUNDS	REVENUES	OPERATING TRANSFER IN	TOTAL FUNDING SOURCES	ADOPTED EXPENDITURES	OPERATING TRANSFER OUT	TOTAL EXPENDITURES AND OTHER USES
Governmental Funds						
General Fund	$ 179,302,220	$ 1,091,000	$180,393,220	$174,842,178	$ 5,551,042	$ 180,393,220
Debt Service Fund	1,356,050	628,188	1,984,238	1,984,238	-	1,984,238
Special Revenue Funds						
Fire District Fund	16,343,520	3,637,306	19,980,826	19,980,826	-	19,980,826
Hotel/Motel Tax Fund	563,326	-	563,326	563,326	-	563,326
Tourism Authority Fund	737,750	-	737,750	693,500	44,250	737,750
Emergency Telephone System	2,802,167	995,044	3,797,211	3,797,211	-	3,797,211
Federal Narcotics Fund	105,000	-	105,000	105,000	-	105,000
State Narcotics Fund	120,000	-	120,000	120,000	-	120,000
Jail Construction and Staffing	1,053,000	-	1,053,000	-	1,053,000	1,053,000
Juvenile Support Services	15,000	-	15,000	15,000	-	15,000
Drug Abuse Treatment & Education	100,000	-	100,000	100,000	-	100,000
Alternative Dispute Resolution	244,099	-	244,099	244,099	-	244,099
Victim Assistance Fund	552,194	-	552,194	516,662	35,532	552,194
Domestic Seminars Fund	17,500	-	17,500	17,500	-	17,500
State Court Technology Fee Fund	194,000	-	194,000	194,000	-	194,000
Collaborative Authority Fund	-	12,500	12,500	12,500	-	12,500
Aging Grant Fund	-	520,361	520,361	520,361	-	520,361
HUD Grants Fund	-	-	-	-	-	-
Other County Grants Fund	-	421,363	421,363	421,363	-	421,363
Law Library Fund	110,845	-	110,845	110,845	-	110,845
Street Lights Fund	1,684,700	-	1,684,700	1,646,700	38,000	1,684,700
Ellenwood Town Center TAD	583,938	-	583,938	-	583,938	583,938
Total Special Revenue Funds	25,227,039	5,586,574	30,813,613	29,058,893	1,754,720	30,813,613
Capital Project Funds						
Roads & Recreation Projects	-	-	-	-	-	-
2009 Splost Capital Projects	23,558,296	-	23,558,296	23,558,296	-	23,558,296
2015 Splost Capital Projects	21,655,938	-	21,655,938	21,655,938	-	21,655,938
TAD Capital Projects	-	583,938	583,938	-	583,938	583,938
	45,214,234	583,938	45,798,172	45,214,234	583,938	45,798,172
Total Governmental Funds	251,099,543	7,889,700	258,989,243	251,099,543	7,889,700	258,989,243
Internal Service Funds						
Workers Compensation Fund	1,467,150	-	1,467,150	1,467,150	-	1,467,150
Medical Self Insurance Fund	19,018,070	-	19,018,070	19,018,070	-	19,018,070
Total Internal Service Funds	20,485,220	-	20,485,220	20,485,220	-	20,485,220
Discretely Presented Component Units						
Clayton County Landfill	3,832,880	-	3,832,880	3,832,880	-	3,832,880
Total Discretely Presented Components	3,832,880	-	3,832,880	3,832,880	-	3,832,880
Total of All Budgeted Funds	$ 275,417,643	$ 7,889,700	$283,307,343	$275,417,643	$ 7,889,700	$ 283,307,343

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2015
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGET	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGET
REVENUES						
Property Taxes	$ 85,008,190	$ 83,228,515	$ 85,035,902	$ 16,484,228	$ 15,590,243	$ 16,087,958
Other Taxes and Assessments	51,552,521	46,958,415	47,051,816	3,505,922	3,035,672	3,255,300
Licenses and Permits	6,460,322	5,048,668	6,546,195	-	-	-
Intergovernmental	4,611,047	3,183,958	2,650,154	10,721,743	21,098,484	-
Charges for Services	19,948,979	23,889,525	22,429,369	4,063,160	3,867,526	3,715,369
Fines and Forfeitures	5,297,719	4,557,800	5,415,400	1,942,786	1,819,215	1,895,194
Interest and Dividend Income	385,829	379,000	275,000	164	-	-
Other Revenues	2,343,555	1,824,132	1,775,088	4,327,863	652,876	94,593
Total Revenues	175,608,162	169,070,013	171,178,924	41,045,866	46,064,016	25,048,414
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	8,467,160	8,113,296	-	2,225,952	178,625
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	83,345	62,258	10,000	40,159	504,736	-
Operating Transfers In	1,107,179	990,700	1,091,000	2,046,957	4,901,279	5,586,574
Oper. Transfer In From Primary Gov	-	-	-	-	-	-
Proceeds from Prop./Casualty Claims	296,854	-	-	10,159	-	-
Proceeds from Refunding Bond Debt	17,041,347	-	-	-	-	-
Proceeds from Litigation Settlement	155	-	-	-	-	-
Premium on Sale of Bonds	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	69,780	-	-
Sale of Obsolete/Surplus Material	127,074	10,406	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-
Total Other Financing Sources	18,655,954	9,530,524	9,214,296	2,167,055	7,631,967	5,765,199
Total Rev. & Other Financing Sources	194,264,116	178,600,537	180,393,220	43,212,921	53,695,983	30,813,613
EXPENDITURES						
General Government	18,499,135	19,607,540	19,405,398	-	80,000	-
Tax Assessment and Collection	3,466,326	3,768,595	3,829,974	1,513,381	675,838	583,938
Courts and Law Enforcement	64,674,175	63,862,705	65,230,817	2,519,029	3,138,790	1,294,642
Public Safety	37,640,782	40,822,685	42,935,921	23,083,942	23,917,412	23,990,864
Transportation and Development	3,539,159	3,314,520	3,720,441	2,528,925	2,237,604	1,684,700
Libraries	3,423,373	3,568,023	3,511,985	-	-	-
Parks and Recreation	8,851,325	10,338,752	9,496,983	45,000	111,600	-
Health and Welfare	1,067,000	1,067,000	1,127,000	11,004,149	9,787,071	572,861
Other General Government	49,296,425	27,325,931	25,583,659	1,043,805	996,765	931,888
Total Expenditures	190,457,700	173,675,751	174,842,178	41,738,231	40,945,080	29,058,893
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations To Fund Balance	-	-	-	-	-	-
Litigation Claims & Settlements	-	-	-	-	-	-
Operating Transfers Out	1,670,977	4,924,786	5,551,042	2,870,498	12,750,903	1,754,720
Total Exp. and Other Financing Uses	192,128,677	178,600,537	180,393,220	44,608,729	53,695,983	30,813,613
Net Increase (Decrease) in Fund Balance	2,135,439	-	(8,113,296)	(1,395,808)	-	(178,625)
FUND BALANCE JULY 1	51,910,193	66,045,632	66,045,632	11,150,259	9,754,451	9,754,451
FUND BALANCE JUNE 30*	**$ 54,045,632**	**$ 66,045,632**	**$ 57,932,336**	**$ 9,754,451**	**$ 9,754,451**	**$ 9,575,826**

*The remaining fund balance for the Airport ($12,000,000) will be transferred into the General Fund balance June 30, 2014.

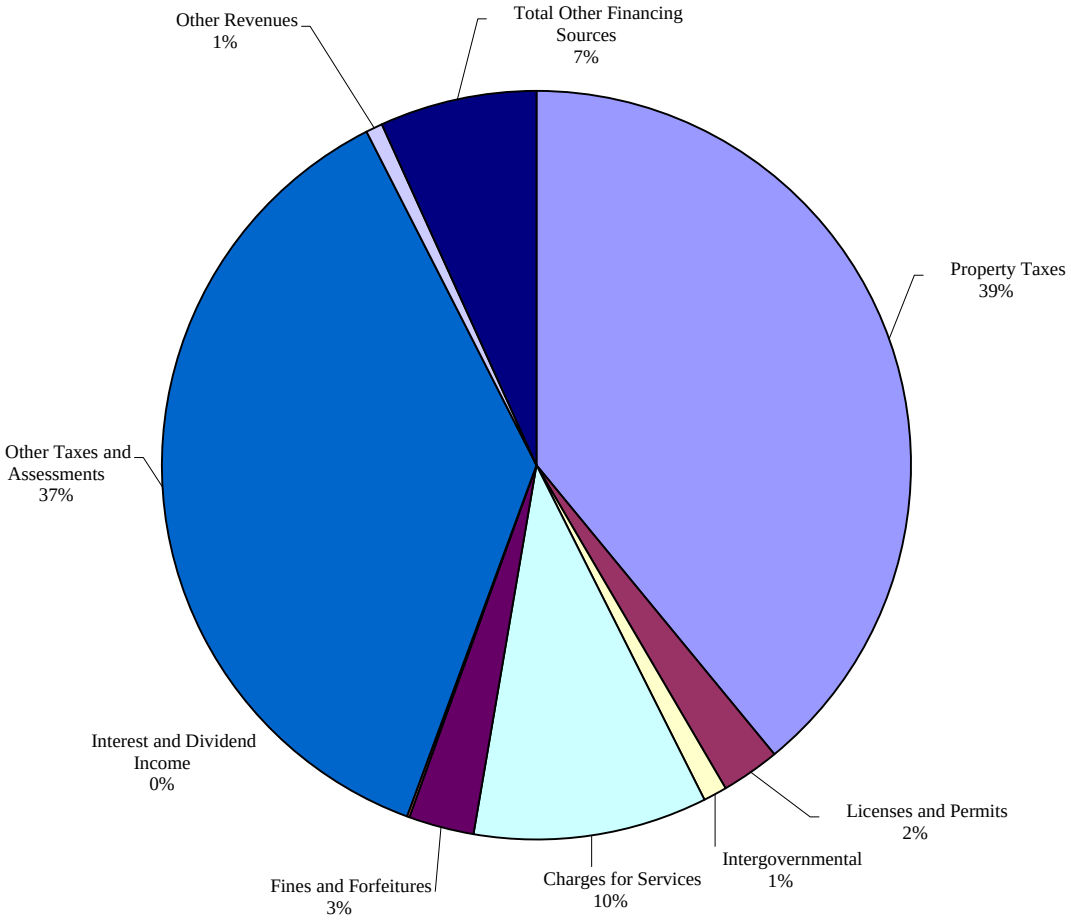
CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30,2015
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGET	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGET
REVENUES						
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes and Assessments	-	-	-	47,458,473	46,862,839	45,214,234
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	(86,393)	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	-	-	-	192	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	-	-	-	47,372,272	46,862,839	45,214,234
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	-	-	-	102,503,745	-
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-
Operating Transfers In	991,934	1,984,238	1,984,238	2,093,939	11,146,721	583,938
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	991,934	1,984,238	1,984,238	2,093,939	113,650,466	583,938
Total Rev. and Other Financing Sources	991,934	1,984,238	1,984,238	49,466,211	160,513,305	45,798,172
EXPENDITURES						
General Government	2,061,251	1,984,238	1,984,238	2,564,792	15,686,264	-
Tax Assessment and Collection	-	-	-	582,358	583,938	583,938
Courts and Law Enforcement	-	-	-	1,772,824	196,938	
Public Safety	-	-	-	1,246,344	11,511,949	-
Transportation and Development	-	-	-	17,258,617	72,819,175	-
Libraries	-	-	-	3,591,676	400,792	-
Parks and Recreation	-	-	-	3,845,729	9,840,192	-
Health and Welfare	-	-	-	132,765	-	-
Other General Government	-	-	-	11,225,526	48,890,119	44,630,296
Total Expenditures	2,061,251	1,984,238	1,984,238	42,220,631	159,929,367	45,214,234
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations to Fund Balance	-	-	-	-	-	-
Litigation Claims and Settlements	-	-	-	-	-	-
Operating Transfers Out	-	-	-	732,485	583,938	583,938
Total Exp. and Other Financing Uses	2,061,251	1,984,238	1,984,238	42,953,116	160,513,305	45,798,172
Net Increase (Decrease) in Fund Balance	(1,069,317)	-	-	6,513,095	-	-
FUND BALANCE JULY 1	5,625,394	4,556,077	5,625,394	206,908,042	213,421,137	213,421,137
FUND BALANCE JUNE 30	**$ 4,556,077**	**$ 4,556,077**	**$ 5,625,394**	**$213,421,137**	**$213,421,137**	**$ 213,421,137**

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

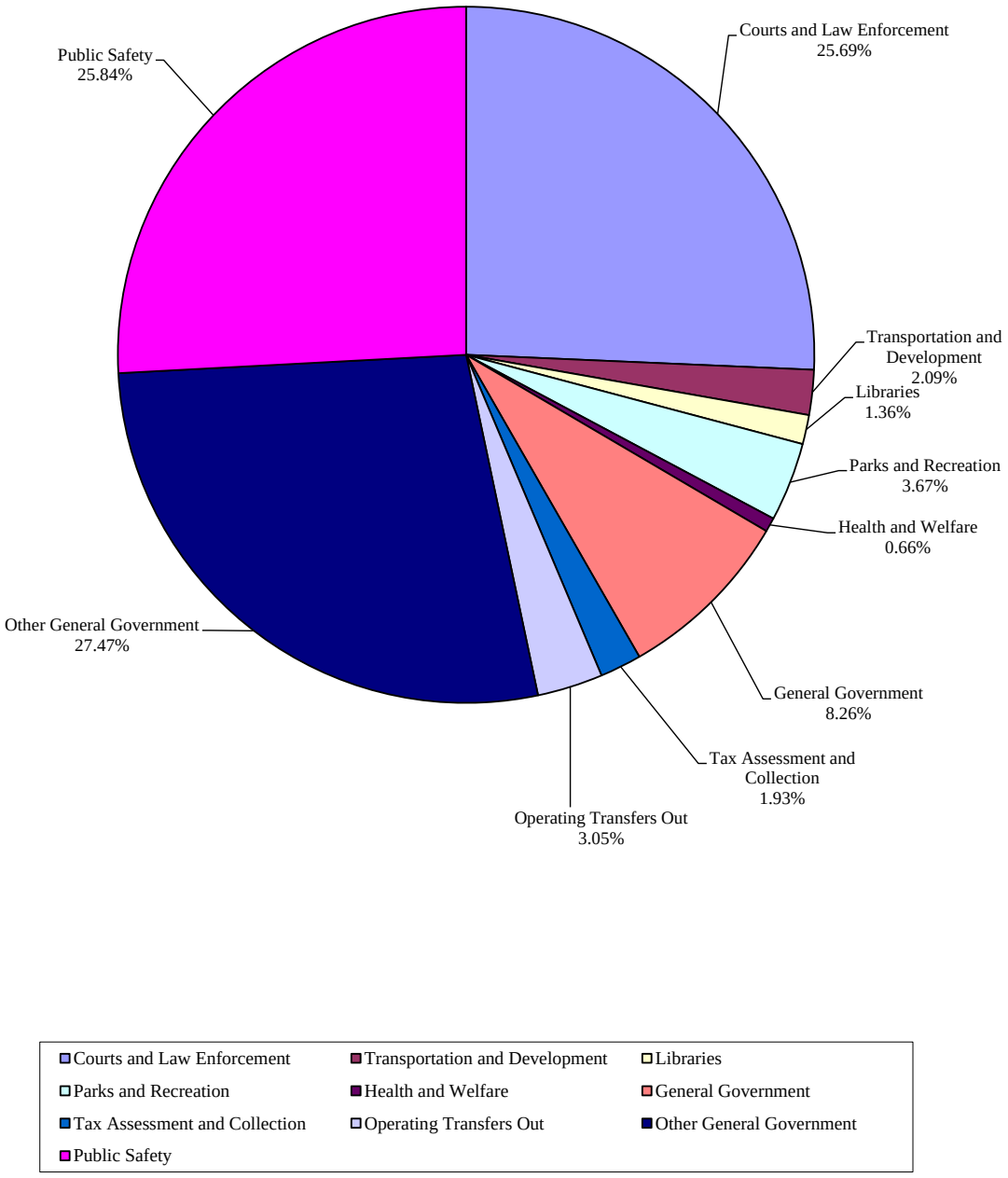
	TOTAL GOVERNMENTAL FUNDS		
	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGET
REVENUES			
Property Taxes	$101,492,418	$98,818,758	$101,123,860
Other Taxes and Assessments	102,516,916	96,856,926	$95,521,350
Licenses and Permits	6,460,322	5,048,668	$6,546,195
Intergovernmental	15,332,790	24,282,442	$2,650,154
Charges for Services	23,925,746	27,757,051	$26,144,738
Fines and Forfeitures	7,240,505	6,377,015	$7,310,594
Interest and Dividend Income	386,185	379,000	275,000
Other Revenues	6,671,418	2,477,008	$1,869,681
Total Revenues	264,026,300	261,996,868	241,441,572
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	113,196,857	8,291,921
Appropriation from Capital Impr. Reserve	-	-	-
Gifts and Donations	123,504	566,994	10,000
Operating Transfers In	6,240,009	19,022,938	9,245,750
Operating Transfer In From Primary Gov	-	-	-
Proceeds from Property/Casualty Claims	307,013	-	-
Proceeds from refunding bond debt	17,041,347	-	-
Proceeds from Litigation Settlement	155	-	-
Proceeds from Revenue Bonds	-	-	-
Sale of General Fixed Assets	69,780	-	-
Sale of Obsolete/Surplus Material	127,074	10,406	-
Proceeds from Capital Leases	-	-	-
Total Other Financing Sources	23,908,882	132,797,195	17,547,671
Total Revenues and Other Financing Sources	287,935,182	394,794,063	258,989,243
EXPENDITURES			
General Government	$23,125,178	$37,358,042	$21,389,636
Tax Assessment and Collection	5,562,065	$5,028,371	$4,997,850
Courts and Law Enforcement	68,966,028	$67,198,433	$66,525,459
Public Safety	61,971,068	$76,252,046	$66,926,785
Transportation and Development	23,326,701	$78,371,299	$5,405,141
Libraries	7,015,049	$3,968,815	$3,511,985
Parks and Recreation	12,742,054	$20,290,544	$9,496,983
Health and Welfare	12,203,914	$10,854,071	$1,699,861
Other General Government	61,565,756	$77,212,815	$71,145,843
Total Expenditures	276,477,813	376,534,436	251,099,543
OTHER FINANCING USES			
Payment to Refund Capital Lease	-	-	-
Casualty and Other Losses	-	-	-
Appropriations to Fund Balance	-	-	-
Litigation Claims & Settlements	-	-	-
Operating Transfers Out	5,273,960	18,259,627	7,889,700
Total Expenditures and Other Financing Uses	281,751,773	394,794,063	258,989,243
Net Increase (Decrease) in Fund Balance	6,183,409	-	(8,291,921)
FUND BALANCE JULY 1	275,593,888	281,777,297	274,554,693
FUND BALANCE JUNE 30	**$281,777,297**	**$281,777,297**	**$266,262,772**

CLAYTON COUNTY, GEORGIA
FY 2015 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 2015 ESTIMATED EXPENDITURES
GOVERNMENTAL FUNDS



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 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGET	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGET
REVENUES						
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes and Assessments	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	1,000,000	-	729,527	-	-	-
Charges for Services	1,973,183	1,880,000	2,078,353	(53,830)	-	-
Energy Revenue	103,220	266,746	75,000	-	-	-
Interest and Dividend Income	256	-	-	-	-	-
Other Revenues	280,540	130,000	175,000	(20,268)	-	-
Total Revenues	3,357,199	2,276,746	3,057,880	(74,098)	-	-
OTHER FINANCING SOURCES						
Appropriation from Fund Bal	-	1,061,259	775,000	-	-	-
Operating Transfers In	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-
Total Revenues and Other Financing Sources	3,357,199	3,338,005	3,832,880	(74,098)	-	-
EXPENDITURES						
Personnel Services	834,337	900,227	893,220	-	-	-
Operating Expenses	1,830,171	1,764,679	2,364,731	-	-	-
Capital Outlay				-	-	-
Debt Service	717,571	673,099	574,929	-	-	-
Total Expenditures	3,382,079	3,338,005	3,832,880	-	-	-
OTHER FINANCING USES						
Operating Transfers Out	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	3,382,079	3,338,005	3,832,880	-	-	-
Net Increase (Decrease) in Retained Earnings	(24,880)	-	(700,000)	(74,098)	-	-
RETAINED EARNINGS JULY 1	826,868	801,988	801,988	14,989,278	14,915,180	14,915,180
RETAINED EARNINGS JUNE 30	$ 801,988	$ 801,988	$ 101,988	$ 14,915,180	$14,915,180	$ 14,915,180

The Clayton County Airport (Tara Field) was sold to Henry County in September, 2011.

CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND USES FOR ALL BUDGET FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
REVENUES							
Property Taxes	$ 85,035,902	$ 16,087,958	$ -	$ -	$ -	$ -	$ 101,123,860
Other Taxes and Assessments	47,051,816	3,255,300	-	45,214,234	-	-	95,521,350
Licenses and Permits	6,546,195	-	-	-	-	-	6,546,195
Intergovernmental	2,650,154	-	-	-	729,527	16,107,150	19,486,831
Charges for Services	22,429,369	3,715,369	-	-	2,078,353	-	28,223,091
Fines and Forfeitures	5,415,400	1,895,194	-	-	75,000	-	7,385,594
Interest and Dividend Income	275,000	-	-	-	-	-	275,000
Contributions	-	-	-	-	-	4,378,070	4,378,070
Other Revenues	1,775,088	94,593	-	-	175,000	-	2,044,681
					-		
Total Revenues	171,178,924	25,048,414	-	45,214,234	3,057,880	20,485,220	264,984,672
OTHER FINANCING SOURCES							
Appropriation from Fund Balance	8,113,296	178,625	-	-	775,000	-	9,066,921
Appropriation from Capital Impr. Res	-	-	-	-	-	-	-
Gifts and Donations	10,000	-	-	-	-	-	10,000
Operating Transfers In	1,091,000	5,586,574	1,984,238	583,938	-	-	9,245,750
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	9,214,296	5,765,199	1,984,238	583,938	775,000	-	18,322,671
Total Revenues and Other Financing Sources	$ 180,393,220	$ 30,813,613	$ 1,984,238	$ 45,798,172	$ 3,832,880	$ 20,485,220	$ 283,307,343
EXPENDITURES							
Personnel Services	$ 118,938,551	$ 22,111,151	$ -	$ 4,000,000	$ 893,220	$ 12,741,320	$ 158,684,242
Operating Expenses	53,812,111	6,837,374	-	-	2,364,731	6,481,900	69,496,116
Capital Outlay	909,312	110,368	-	40,897,547	-	-	41,917,227
Debt Service	1,182,204	-	1,984,238	316,687	574,929	1,262,000	5,320,058
Total Expenditures	174,842,178	29,058,893	1,984,238	45,214,234	3,832,880	20,485,220	275,417,643
							-
OTHER FINANCING USES							-
Operating Transfers Out	5,551,042	1,754,720	-	583,938	-	-	7,889,700
Total Expenditures and Other Financing Uses	$ 180,393,220	$ 30,813,613	$ 1,984,238	$ 45,798,172	$ 3,832,880	$ 20,485,220	$ 283,307,343
Net Increase (Decrease) in Fund Balance	(8,113,296)	(178,625)	-	-	(700,000)	-	(8,991,921)
FUND BALANCE JULY 1	51,910,193	11,150,248	5,625,394	206,775,300	16,355,620	5,050,551	296,867,306
FUND BALANCE JUNE 30	$ 43,796,897	$ 10,971,623	$ 5,625,394	$ 206,775,300	$ 15,655,620	$ 5,050,551	$ 287,875,385

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 2015 and FY 2014. 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 2013 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 2014.

Of particular note is that certain budgets were amended during the course of FY 2014. 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 FY 2014 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 2015. 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 2014 and FY 2015 budget information, there are several factors and events to be considered. One of the major increases involves the amount budgeted in the General Fund. The General Fund increase of $1,792,685 versus the 2014 amended budget includes a 3% cost of living adjustment for County employees. The FY 2015 budget also includes increased workers compensation charges that were funded from reserves in FY 2014.

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2015

	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2014 AMENDED BUDGET	FY 2015 BUDGET
GENERAL FUND				
General Government				
Commissioners	$1,248,249	$1,655,296	$1,656,699	$1,516,715
Chief Operating Officer	-	-	-	10,000
Clayton County TV23	-	-	-	50,000
Staff Attorney	294,956	512,911	512,937	656,337
Internal Audit	199,531	327,934	327,934	324,973
Finance	2,982,220	3,393,594	3,455,674	3,426,417
Risk Management	333,935	438,983	438,983	348,081
Computer Center	5,194,697	6,238,975	6,282,754	6,251,996
Human Resources	1,058,254	1,184,899	1,186,421	1,161,374
Central Services	1,069,984	1,214,909	1,226,395	1,368,378
Professional Services	5,141,022	3,398,586	3,746,806	3,485,984
Registrar	976,288	771,406	772,937	805,143
Total General Government	18,499,135	19,137,493	19,607,540	19,405,398
Tax Assessment and Collections				
Tax Commissioners	1,786,547	1,810,367	1,810,367	1,858,421
Tax Assessors	1,679,780	1,958,169	1,958,228	1,971,553
Total Tax Assessment and Collections	3,466,326	3,768,536	3,768,595	3,829,974
Courts and Law Enforcement				
Superior Court	6,780,308	6,869,085	6,992,065	6,927,787
State Court	1,882,050	2,902,558	1,962,575	2,021,563
Probation Services	0	0	940,053	1,003,039
Magistrate Court	988,965	1,245,317	1,248,183	1,101,136
Juvenile Court	3,975,749	4,101,300	4,104,411	4,234,302
Probate Court	804,351	891,706	892,398	1,020,821
Clerk of Superior/Magistrate Court	2,328,588	2,381,078	2,381,110	2,389,474
Clerk of State Court	1,109,576	1,158,763	1,158,863	1,179,616
Solicitors Office	2,208,469	2,333,446	2,343,946	2,405,083
District Attorney	3,780,409	3,663,480	3,668,089	3,897,909
State Adult Probation	12,324	11,495	11,543	11,390
Correctional Facility	4,347,391	4,332,212	4,361,420	4,572,212
Sheriff	36,403,563	33,619,338	33,798,049	34,466,485
Total Courts and Law Enforcement	64,621,743	63,509,778	63,862,705	65,230,817
Public Safety				
County Police	24,453,352	26,186,595	26,194,195	27,773,687
School Crossing	353,023	375,315	375,315	374,170
Narcotics Unit	1,870,285	1,962,652	1,962,664	2,066,048
EMS Rescue	7,283,875	7,841,304	7,871,617	8,418,449
Central Communications	414,142	439,917	439,917	462,306

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2015

	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2014 AMENDED BUDGET	FY 2015 BUDGET
GENERAL FUND, CONTINUED				
Community Development	1,134,062	1,477,121	1,487,150	1,481,420
Community Development - Planning and Zoning	342,807	365,797	356,709	350,242
Emergency Management	43,878	205,158	205,158	209,034
Animal Control	653,761	760,897	777,639	792,283
Code Enforcement	1,091,596	1,152,322	1,152,322	1,008,282
Total Public Safety	37,640,782	40,767,078	40,822,685	42,935,921
Transportation and Development				
Transportation & Development	3,528,796	3,311,498	3,314,520	3,720,441
Transportation & Development - Traffic Eng	10,363	-		
Total Transportation and Development	3,539,159	3,311,498	3,314,520	3,720,441
Libraries	3,423,373	3,564,467	3,568,023	3,511,985
Total Parks and Recreation and Senior Services				
Parks and Recreation	6,171,880	6,755,222	7,288,071	6,761,227
Senior Services	2,679,445	3,039,907	3,050,680	2,735,756
Total Parks and Recreation and Senior Services	8,851,325	9,795,129	10,338,751	9,496,983
Health and Welfare				
Department of Human Resources	1,067,000	1,067,000	1,067,000	1,067,000
Family and Children Services	-	-	-	60,000
Total Health and Welfare	1,067,000	1,067,000	1,067,000	1,127,000
Other General Government				
County Garage	5,468,423	5,731,652	5,731,990	5,332,127
Refuse Control	1,648,872	1,915,601	1,917,710	1,953,656
Building and Maintenance	2,374,430	2,361,123	2,555,333	2,418,616
Extension University of Georgia	230,774	275,355	275,384	281,975
Other General Government	39,626,353	14,524,258	16,754,552	15,597,285
Total Other General Government	49,348,852	24,807,989	27,234,969	25,583,659
Other Financing Uses				
Operating Transfers Out	1,670,977	4,924,786	5,015,747	5,551,042
Total Other Financing Uses	1,670,977	4,924,786	5,015,747	5,551,042
Total General Fund	192,128,671	174,653,754	178,600,535	180,393,220
DEBT SERVICE FUND	2,061,251	1,984,238	1,984,238	1,984,238

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2015

	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2014 AMENDED BUDGET	FY 2015 BUDGET
SPECIAL REVENUE FUNDS				
Fire District Fund	$18,803,785	$18,994,603	$19,002,834	$19,980,826
Hotel/Motel Tax Fund	566,929	580,729	582,289	563,326
Tourism Authority Fund	812,519	722,750	722,750	737,750
Emergency Telephone System Fund	3,381,850	3,753,317	3,754,657	3,797,211
Federal Narcotics Fund	316,177	150,000	169,253	105,000
State Narcotics Fund	227,332	120,000	291,952	120,000
Jail Construction and Staffing Fund	918,882	952,700	952,700	1,053,000
Juvenile Supplemental Services Fund	17,672	16,000	16,000	15,000
Drug Abuse Treatment and Education Fund	86,273	96,000	96,000	100,000
Alternative Dispute Resolution Fund	240,575	246,568	246,568	244,099
Victim Assistance Fund	517,629	534,515	534,515	552,194
Domestic Seminars Fund	18,288	18,000	18,000	17,500
State Court Technology Fee Collection Fund	112,925	180,232	186,895	194,000
Collaborative Authority Fund	50,309	12,500	57,500	12,500
Aging Grant Fund	1,123,040	500,000	1,143,634	520,361
HUD Grants Fund	9,387,344	-	8,590,936	-
Other County Grants Fund	4,772,586	379,028	14,936,090	421,363
Law Library Fund	103,126	103,469	103,900	110,845
Street Lights Fund	1,638,107	1,613,672	1,613,672	1,684,700
Ellenwood TAD Fund	843,931	589,688	589,688	583,938
Northwest Clayton TAD Fund	669,450	-	-	-
Mountain View TAD Fund	-	-	86,150	-
Central Clayton Corridor TAD Fund	-	-	-	-
Forest Park TAD Fund	-	-	-	-
Total Special Revenue Funds	44,608,729	29,563,771	53,695,982	30,813,613
CAPITAL PROJECT FUNDS				
Health Department Capital Project Fund (303)	132,764	-	-	-
Roads & Recreation Capital Project Fund (306)	8,793,059	-	60,344,305	-
SPLOST 2009 Capital Projects Fund (307)	33,444,935	46,862,839	99,585,062	23,558,296
2015 SPLOST Capital Projects Fund (308)	-	-	-	21,655,938
Ellenwood Tax District Capital Project Fund (315)	582,358	583,938	583,938.00	583,938
Total Capital Project Funds	42,953,116	47,446,777	160,513,305	45,798,172
TOTAL GOVERNMENTAL FUNDS	281,751,767	253,648,540	394,794,060	258,989,243
INTERNAL SERVICE FUNDS				
Workers Compensation Fund	1,933,305	1,385,900	1,385,900	1,467,150
Medical Self Insurance Fund	19,692,098	18,183,082	18,183,082	19,018,070
Total Internal Service Funds	21,625,402	19,568,982	19,568,982	20,485,220
DISCRETELY PRESENTED COMPONENT UNITS				
Landfill Enterprise Fund	3,383,144	2,976,746	3,338,005	3,832,880
Clayton Airport Enterprise Fund	-	-	-	-
Total Discretely Presented Component Units	3,383,144	2,976,746	3,338,005	3,832,880
TOTAL OF ALL FUNDS	$306,760,314	$276,194,268	$417,701,047	$283,307,343

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 reductions in fund balance that may 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 2015 revenue projection process, total tax revenue collections through the end of FY 2014 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 and taking any new laws into consideration.

With this information, a review of the current digest with the Tax Assessor's office provides the final details to the Finance staff in regards to potential growth or declines in value. 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. The net millage is calculated based upon the preliminary digest and millage credit. 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 can't be calculated such as drug forfeitures or gifts and donations.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

General Fund

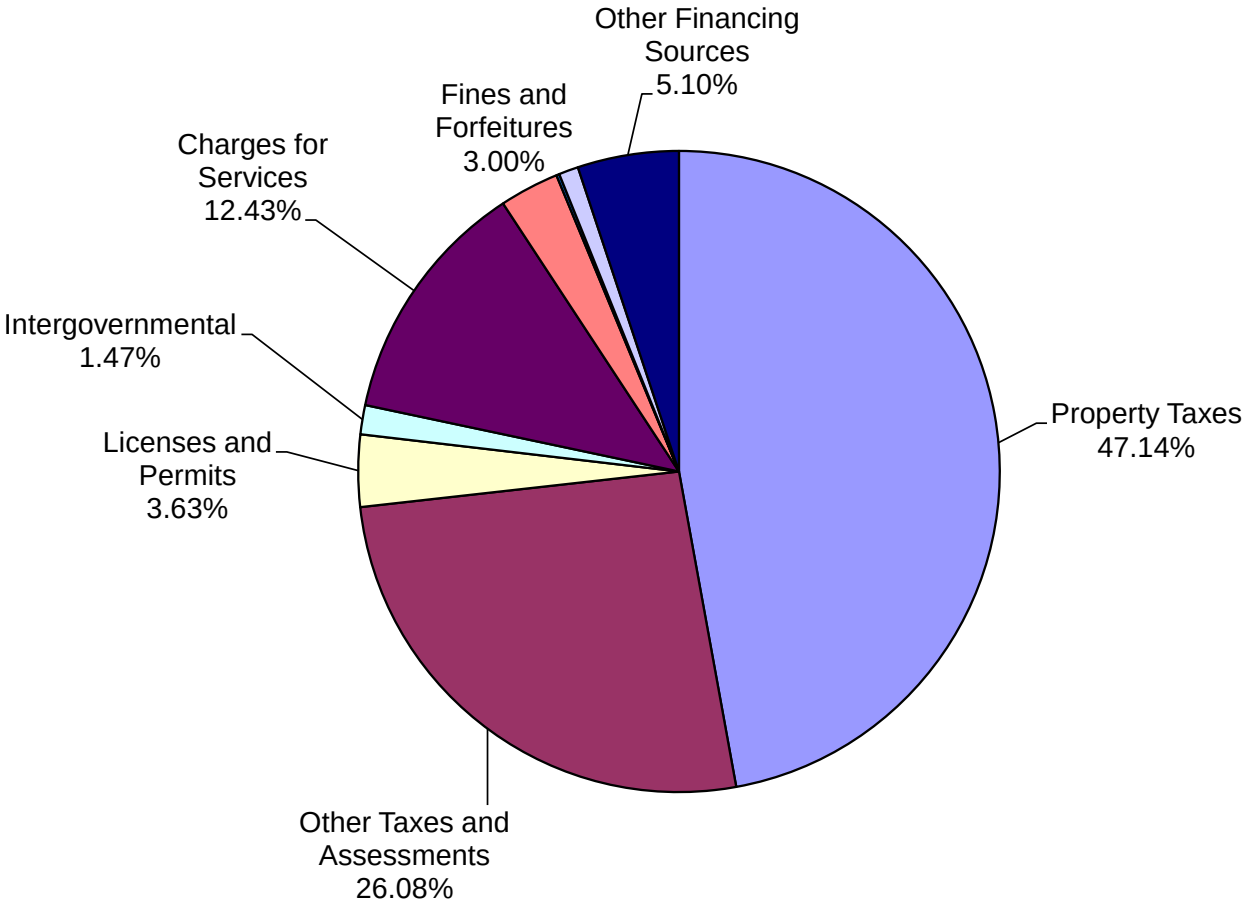
The General Fund is the primary operating fund for the County. The revenue it uses provides a majority of services to the citizens. This revenue is derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The 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-four percent of the General Fund revenues for FY 2015 will be derived from only two sources: property taxes, and sales and use taxes. The next largest category of revenue is charges for services which accounts for 12.43% of revenue in the General Fund. This revenue source has increased to a high of $23.8 million in the FY 2014 estimated budget from a low of $19.9 million for FY 2013. The remaining revenue sources are all less substantial in nature but are showing a slight upward trend.

In comparison to the previous fiscal year, it is anticipated that the General Fund revenues for FY 2015 budget will increase. More specifically, collection of the General Fund's major revenue source, property tax, is projected to increase slightly over FY 2013 actual and versus FY 2014 amended budget. The large increase in FY 2012 was due to an increase in millage. The tax digest has increased for the first time since FY 2008.

COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGET	FY 2015 PERCENT OF TOTAL
Property Taxes	$ 96,855,198	$ 85,008,190	$ 83,228,515	$ 85,035,902	47.14%
Other Taxes and Assessments	49,595,912	51,552,521	46,958,415	47,051,816	26.08%
Licenses and Permits	5,500,905	6,460,322	5,048,668	6,546,195	3.63%
Intergovernmental	6,522,792	4,611,047	3,183,958	2,650,154	1.47%
Charges for Services	20,529,805	19,948,979	23,889,525	22,429,369	12.43%
Fines and Forfeitures	4,631,266	5,297,719	4,557,800	5,415,400	3.00%
Interest and Dividend Income	9,814	385,829	379,000	275,000	0.15%
Other Revenues	2,004,215	2,343,554	1,824,132	1,775,088	0.98%
Other Financing Sources	2,039,649	18,655,955	9,530,524	9,204,296	5.10%
Total Revenues	$ 187,689,556	$ 194,264,116	$ 178,600,537	$ 180,383,220	100.00%

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2015 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

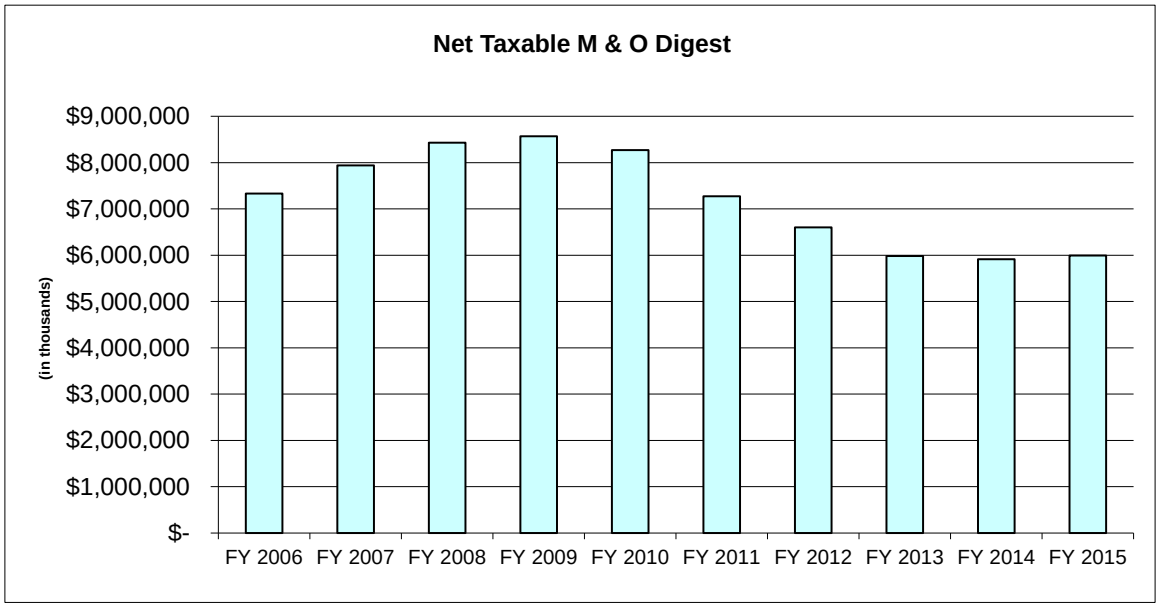


Property Taxes

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 7.96%. 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 2015 fiscal year.

Digest Information	Fiscal Year	Net Taxable M & O Digest (in thousands)	Digest Growth	Net Mill Rate	Percentage Change in Millage
2005 Tax Year (Actual)	FY 2006	$ 7,329,331	N/A	7.781	N/A
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 (Actual)	FY 2012	$ 6,598,336	-9.277%	15.813	39.604%
2012 Tax Year (Actual)	FY 2013	$ 5,983,372	-9.320%	14.912	-5.698%
2013 Tax Year (Actual)	FY 2014	$ 5,911,140	-1.207%	14.661	-1.683%
2014 Tax Year (Projected)	FY 2015	$ 5,989,626	1.328%	14.965	2.074%



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Based on historical information, the staff anticipates that the net tax digest for the current calendar year 2014 will increase approximately 1.387 percent. This is based on a projection by the Tax Assessor's office of the value within the County. The net mill rate is a product of the base mill rate, LOST collections and the digest. With this information in mind, a conservative estimate of the final net tax digest and the rate are illustrated below.

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. Property taxes paid by the average homeowner in Clayton County remains one of the lowest in the State of Georgia.

EXAMPLE OF A TAX BILL FY 2014		
Fair Market Value		150,000
Assessment Factor		40%
Assessed Value		60,000
Less Homestead Exemption		10,000
Net Taxable Value		50,000
Gross Mill Rate		20.953
Gross M&O Taxes Payable		1,047.65
Fire Protection Rate		4.40
Fire Protection		220.00
Net Taxable Value	50,000	
L.O.S.T. Rebate	6.292	(314.60)
Final M&O Taxes Payable		953.05

EXAMPLE OF A TAX BILL FY 2015		
Fair Market Value		150,000
Assessment Factor		40%
Assessed Value		60,000
Less Homestead Exemption		10,000
Net Taxable Value		50,000
Gross Mill Rate		20.953
Gross M&O Taxes Payable		1,047.65
Fire Protection Rate		4.40
Fire Protection		220.00
Net Taxable Value	50,000	
L.O.S.T. Rebate	5.988	(299.40)
Final M&O Taxes Payable		968.25

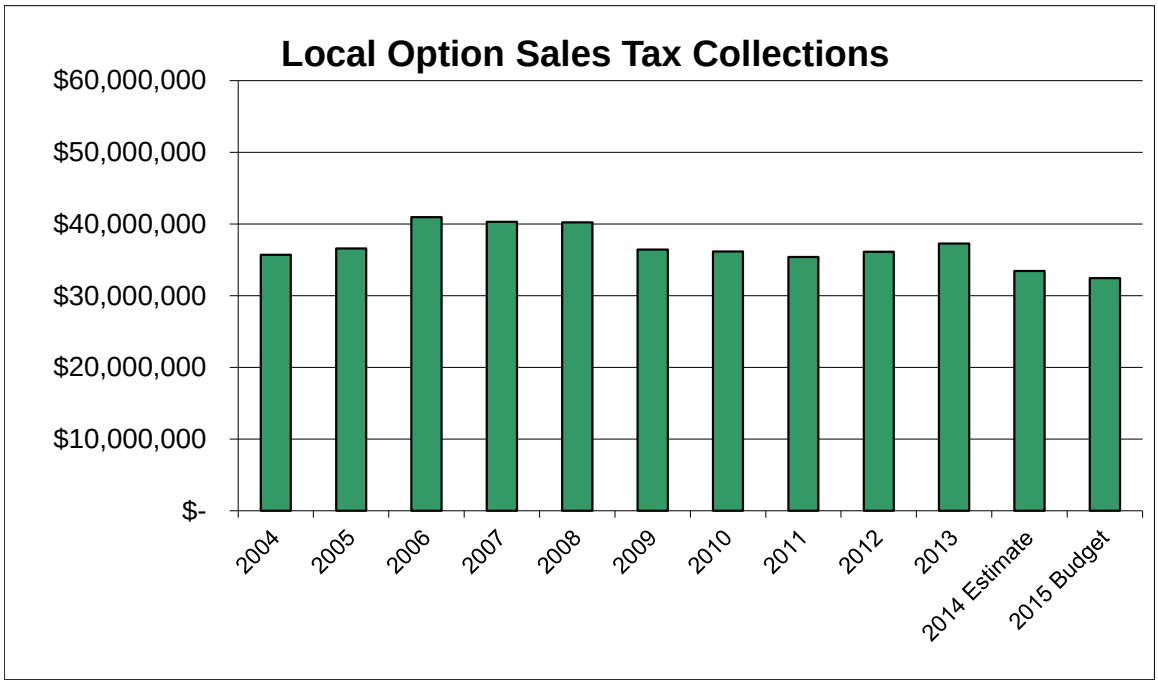
Property Tax revenues account for over one-third of the total financial resource inflows into the General Fund, with the L.O.S.T. accounting for another 26.1 percent of tax revenue. The assessed value is 40 percent of the property's current fair market value. Before applying the mill rate, the assessed 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. The net taxable value is then multiplied by the gross mill rate for gross taxes payable. Gross taxes payable are reduced by the LOST millage credit. The fire millage only affects those citizens living in the unincorporated area of the County. The above calculation leaves you with the net M & O taxes payable to the Clayton County Board of Commissioners and collected by the Tax Commissioner.

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 68.9 percent and the Insurance Premium 20.0 percent of Other Taxes and Assessments budgeted for FY 2015. Representing a slight increase as a percentage of revenues sales tax and insurance premium continue to be important components of the County's revenues.

The L.O.S.T. 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.

Revenue collections in FY 2006 reached a high of $40.9 million. The FY 2015 projected budget amount for L.O.S.T. is $32.4 million. The decrease is a result of a renegotiated agreement with the cities receiving a larger share of L.O.S.T. proceeds.



As can be seen in the chart above, LOST collections have a rather elastic quality and fluctuates up or down according to the prevailing economic conditions. Estimates indicate there is a good possibility that the local economy will slightly improve throughout FY 2015. The decrease in LOST revenue for FY 2015 is resulting from the renegotiated rates with the local cities. For FY 2014 local cities will receive 32.41 per cent versus 31.41 per cent in FY 2014.

Charges for Services

The third largest revenue source for the County is the collection of fees for services rendered. This revenue component is 12.2 percent of the total General Fund revenue budget. There are 72 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. Projections indicate an increase in charges for services due to the improved collection of EMS fees.

Licenses and Permits

This revenue source accounts for various permits and licenses issued by the County. This revenue component is about 3.62 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. The FY 2015 budget projects an increase of $1,497,527 over the FY 2014 amended budget. Licenses and permits are beginning to increase in certain areas such as business licenses and 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 3.00 percent of total County revenues. A decrease in this revenue source has resulted from the use of pre-trial intervention programs.

Other Financing Sources

This revenue source is primarily Inter-fund transfers to the General Fund. There is also some revenue from the sale 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 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 1.47 percent of total County revenues. Intergovernmental revenue is projected to be lower than prior year due a loss of a contract with the local school board to provide School Resource officers to various schools.

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 2015 follows the significant decrease over prior fiscal years. The principal reason for this is that banking institutions have ceased paying interest on idle cash balances.

Other Revenues

Other revenues are mainly comprised of miscellaneous revenues. It is less than 1% of the total general fund revenues.

Other Funds

In addition to the General Fund, three other funds provide significant revenue for overall County operations. They are the Fire District Fund, the Emergency Telephone System Fund, and the Landfill 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 fire prevention and suppression activities for all unincorporated areas of the County. To provide a funding mechanism that ensures that only those individuals living in the area receiving those 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 this 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 service. Ninety six percent of the total revenues for this fund are generated from property taxes. The revenue for the Fire District Fund has decreased in line with the economic downturn and falling property values. The Fire District millage will remain at a net 4.40 mills.

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 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 steadily 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.

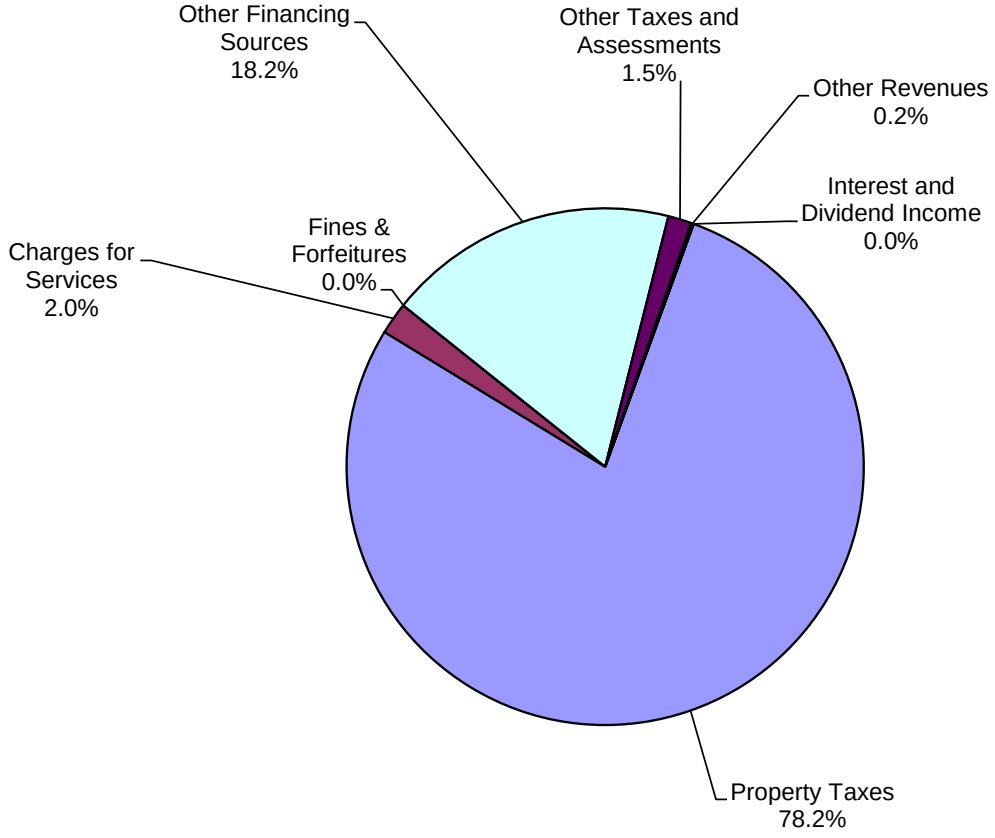
Clayton Airport Enterprise Fund

The Clayton Airport Enterprise Fund accounts for the cost of operating the County's airport. During fiscal year 2012 the Clayton County Airport was sold to neighboring Henry County. As a result of this sale the County will no longer budget any revenues or expenditures for the Airport Enterprise Fund.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2015 COMPARISON OF FIRE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF FIRE FUND PRINCIPAL REVENUE SOURCES

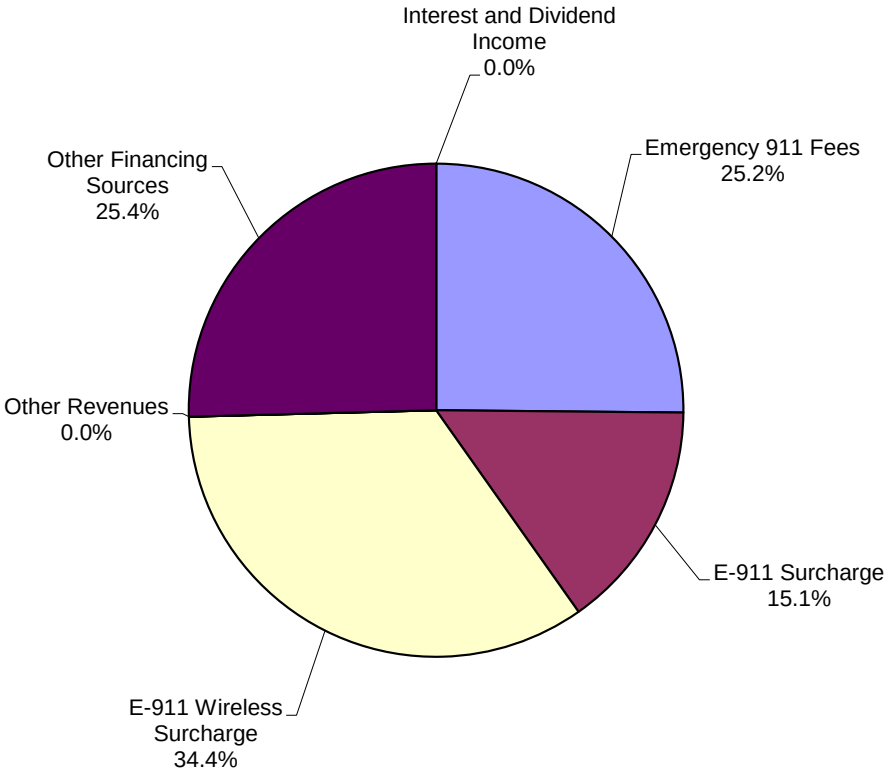
Revenue Source	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGETED	FY 2015 PERCENT OF TOTAL
Property Taxes	$ 17,414,759	$ 15,678,553	$ 15,000,555	$ 15,619,020	78.17%
Charges for Services	312,352	454,940	385,000	401,000	2.01%
Fines & Forfeitures	1,950	-	-	-	0.00%
Other Financing Sources	13,157	500,000	3,298,779	3,637,306	18.20%
Other Taxes and Assessments	261,639	357,904	288,500	293,500	1.47%
Other Revenues	45,731	24,038	30,000	30,000	0.15%
Interest and Dividend Income	114	-	-	-	0.00%
Total Revenues	$ 18,049,702	$ 17,015,435	$ 19,002,834	$ 19,980,826	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2015 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

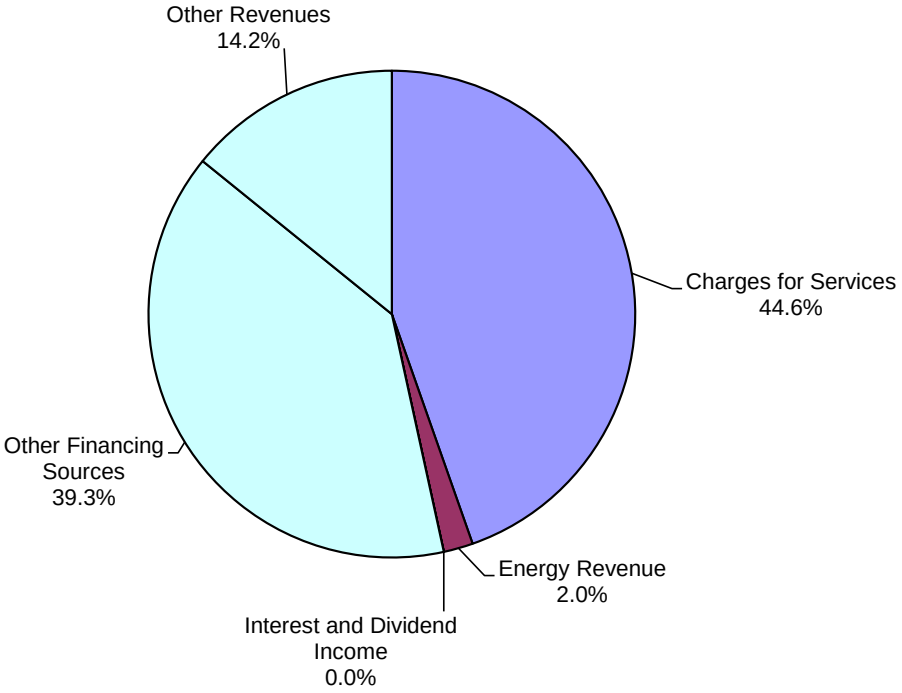
Revenue Source	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGETED	FY 2015 PERCENT OF TOTAL
Emergency 911 Fees	$ 1,015,070	$ 977,510	$ 988,000	$ 945,000	25.15%
E-911 Surcharge	573,393	624,262	596,125	566,500	15.08%
E-911 Wireless Surcharge	1,341,754	1,456,610	1,390,950	1,290,667	34.35%
Other Revenues	4,220	2,521	-	-	0.00%
Other Financing Sources	-	100,000	779,582	955,044	25.42%
Interest and Dividend Income	53	-	-	-	0.00%
Total Revenues	$ 2,934,490	$ 3,160,903	$ 3,754,657	$ 3,757,211	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2015 COMPARISON OF LANDFILL ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGETED	FY 2015 PERCENT OF TOTAL
Charges for Services	$ 3,146,919	$ 2,076,403	$ 1,880,000	$ 1,710,000	44.61%
Energy Revenue	$ -	$ -	$ 266,746	$ 75,000	1.96%
Interest and Dividend Income	312	1,321	-	-	0.00%
Other Financing Sources	-	1,000,000	1,061,259	1,504,527	39.25%
Other Revenues	70,815	280,540	130,000	543,353	14.18%
Total Revenues	$ 3,218,046	$ 3,358,264	$ 3,338,005	$ 3,832,880	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 2015 Budget versus FY 2014 Estimated. This results from the amending in of remaining unspent revenues for the SPLOST programs. General fund tax revenues have increased slightly as a result of the increase in the tax digest. It should be noted that 70.8% of total budgeted revenues involve tax supported funds (i.e., General Fund and the Fire District Fund) up from 70.1% last year.

Revenue Source	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 BUDGETED	FY 2015 PERCENT OF TOTAL
General Fund	$ 187,689,556	$ 194,264,116	$ 178,600,537	$ 180,383,220	63.67%
Fire Fund	18,049,702	17,015,435	19,002,834	19,980,826	7.05%
E-911 Fund	2,934,490	3,160,903	3,754,657	3,757,211	1.33%
Landfill Enterprise Fund	3,218,046	3,358,264	3,338,005	3,832,880	1.35%
Airport Enterprise Fund	(1,840,943)	100,898	-	-	0.00%
All Other Funds	93,484,372	95,018,169	213,005,017	75,353,206	26.60%
Total Revenues	$ 303,535,223	$ 312,917,785	$ 417,701,050	$ 283,307,343	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 satisfy 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.

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 an adequate level 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

Discussion of Fund Balance

During fiscal year 2011, the County approved a policy to comply with the GASB Statement No. 54 Fund Balance Reporting and Government Fund Type Definitions. The statement now requires fund balance to be reported on an actual basis in various categories as follows:

Nonspendable: Fund balances are reported as nonspendable when amounts cannot be spent because they are either not in spendable form or legally required to be maintained intact.

Restricted: Fund balances are reported as restricted when there are limitations imposed on their use through legislation adopted by the County or through external restrictions by creditors, grantors or law.

Committed: Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.

Assigned: Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes. The County Board of Commissioners has authorized the Chief Financial Officer and his or her designee to assign fund balance without Board approval to reflect funds the County intends to be used for a specific purpose.

Unassigned: Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criteria. The County reports positive unassigned fund balance only in the General Fund.

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 2014, the Finance Department estimates that the fund balance will be estimated at $66.0 million. The fund balance will increase by $12.0 million dollars resulting from the finalizing of the Airport sale. The FY 2015 budgeted fund balance will decrease by $8,113,296 resulting from reserves utilized to balance the budget. Clayton County is in the enviable position of having sufficient monies available to meet cash flow shortfalls, 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 Rating Services.

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	51,910,193	54,045,632	66,045,632	57,932,336

Changes to the fund balance occur when expenditures exceed revenues or when expenditures are below revenues. Fund balance decreases when expenditures exceed revenues and it increases when revenues exceeds expenditures. Fund balance is sometimes compared to a personal savings account. When there are not enough funds to cover expenses, fund balance is used. When there are more than enough funds, they are placed into the fund balance. The General Fund uses the modified accrual basis of accounting for both budgeting and actual reporting purposes.

As indicated by the General Fund reserve, the Board has adopted as a fiscal policy, to maintain undesignated reserves of at least 10% of General Fund revenues. Another reserve represents outstanding purchase orders and projects that were budgeted for FY 2014, but will not be completed until FY 2015. The third reservation of fund balance is for inventory carry forward from one fiscal year to the next. 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 2015. Lastly, there is a reserve to settle a pending litigation matter. These reserves are needed to account for the funds that have already been spent or obligated and are not available for appropriation.

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

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 2015 the Finance Department estimates that the fund balance will be about $0.1 million. The Fire District Fund currently operates with a special tax district mill rate of 4.40 mills. The decrease has resulted from lower property assessments for the special tax district.

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	1,892,011	103,661	103,661	103,661

The projected fund balance in the amount of $103,661 on June 30, 2015 represents the decline in Fire Fund tax revenue. The FY 2015 Budget does not include the use of Fire Fund reserves however it does include $3,637,306 transferred from the General Fund reserves. 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

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 fund has budgeted the use of $94,726 from fund balance in the FY 2015 budget. The Hotel/Motel Fund is budgeted and reports on a modified accrual basis.

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	655,720	540,137	414,408	319,682

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 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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	240,455	249,640	249,640	249,640

Clayton County Tourism Fund (continued)

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 2015 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, 2015 is $137,491 as exhibited in the following table. The primary reason for the relatively low fund balance trend is that the revenues continue to decrease and, the County has invested in equipment necessary to insure that public safety needs are met.

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	358,439	137,491	137,491	137,491

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 decrease as land phone line fees decrease. A steady decline in wireless revenues is also impacting this fund and expenditures for the foreseeable future. During FY 2011 a large capital expenditure was made to invest in updating call center software and equipment. This resulted in a significant decrease to the FY 2011 Fund Balance. The Emergency Telephone System Fund is on a modified accrual basis for budgeting and actual reporting purposes. The E-911 fund will utilize $995,044 of General Fund reserves for FY 2015.

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. 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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	406,065	248,465	125,000	125,000

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	700,013	619,793	550,000	550,000

The fund balance decrease results from lower seizure activity and police and fewer 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.

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 to reimburse the general fund for correctional officer staff in the Clayton County Sheriff's Office. Correctional officers are assigned to staff the jail facility.

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	413,477	566,907	566,907	566,907

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 reimburse 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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	11,492	9,401	7,401	7,401

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.

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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 PROJECTED
Fund Balance - June 30	36,717	66,107	66,107	66,107

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 2014 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 PROJECTED
Fund Balance - June 30	315,700	233,378	197,398	113,399

The operations of this fund are currently utilizing reserves amounting to $83,899 for FY 2015. This fund uses the modified accrual basis for budgeting and actual reporting purposes.

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	76,729	127,932	127,932	127,932

During FY 2014 the fund balance increased as revenues exceeded expenditures. 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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	11,233	10,075	10,075	10,075

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	929,430	1,014,417	1,014,407	1,014,407

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	24,728	25,229	25,229	25,229

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	89,333	100,307	100,307	100,307

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.

Other County Grants/HUD Fund

The Other County Grants Fund is used to account for all other grants received by the County. 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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	3,239,109	5,084,367	5,084,367	5,084,367

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	36,281	64,244	64,244	64,244

The operations of this fund 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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	78,149	57,564	57,564	57,564

Over the past three years the fund balance has declined due to increasing utility costs. In projecting the fiscal year 2015 ending fund balance, it is assumed that revenues would be sufficient to cover all the expenditures incurred during the year. An increase of $10.00 per household was implemented in FY 2012. The cost per foot of frontage increased to $.25 per foot from the previous $.19 per foot. As a result of this increase the Street Light Fund is expected to reverse the fund balance decline. 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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	42,961	34,328	34,328	34,328

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. The Northwest Clayton TAD was closed and reserves were transferred to form the Mountainview TAD. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	614,450	0	0	0

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	875,156	1,055,616	1,055,616	1,055,616

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	102,621	151,701	151,701	151,701

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	5,625,394	4,556,076	4,556,076	4,556,076

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	1,135,106	966,781	966,781	266,781

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

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	14,989,278	14,915,180	0	0

The Airport was sold during FY 2012. The zero fund balance amount represents the completion of the sale of the Airport and the closing of the Airport Enterprise Fund. This fund uses the accrual basis for budgeting and reporting.

Capital Project Funds

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 by the Special Local Option Sales Tax approved in 2003. Since revenues are no longer being collected for the SPOST, the fund balance is expected to steadily decrease each year. This fund uses the modified accrual basis for budgeting and reporting.

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	113,451,633	104,638,385	94,638,385	94,638,385

2009 SPLOST

The 2009 SPLOST Capital Projects Fund is utilized to account for the SPLOST approved by voters in July, 2008. Revenues for this SPLOST are set to expire on January 1, 2015. This fund uses the modified accrual basis for budgeting and reporting purposes.

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	91,638,689	106,844,672	100,844,672	100,844,672

2015 SPLOST

The 2015 SPLOST Capital Projects Fund will be utilized to account for the SPLOST approved by voters on May 20, 2014. Revenues for this SPLOST if approved would begin January 1, 2015. This fund will use the modified accrual basis for budgeting and reporting purposes if approved.

	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	N/A	N/A	N/A	10,000,000

Ellenwood TAD Capital Project Fund

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	1,684,977	1,938,078	1,938,078	1,938,078

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. The County self-insures workers compensation and claims are paid from this fund. This fund uses the accrual basis for budgeting and actual reporting purposes.

	FY 2011	FY 2012	FY 2013	FY 2014
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	824,789	291,484	291,484	291,484

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 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	4,225,762	2,826,894	2,826,894	2,826,894

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 Finance Department as a part of the budget process. The ultimate decision on staffing changes is made by the Board of Commissioners.

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 2015 and the department where they were added.

Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2014
Fiscal Year Ending June 30, 2015

Commissioners

Add:	1 Marketing Communications Research Analyst

Staff Attorney

Add:	1 Senior Staff Attorney

Finance

Add:	1 Deputy CFO-Budgets, Grants and Special Projects
Delete:	1 Finance Director

Central Services

Add:	1 Assistant Director

Registrar

Add:	1 Administrative Assistant
Delete	1 Election & Registration Official Sr.

State Court - Probation

Add:	3 Probation Aides

District Attorney

Add:	3 Sr.Litigation Assistant District Attorneys
Delete:	1 Assistant District Attorney
	2 Sr. Assistant District Attorneys

Code Enforcement

Add:	2 Commercial Code Enforcement Officers

Senior Services

Delete:	1 Congregate Meals Site Coordinator
	1 Meals Coordinator/Office Assistant
	1 Kinship Care Resource Coordinator

Kinship Senior Services

Add:	1 Kinship Care Manager
	1 Assistant Coordinator Kinship

Fleet Maintenance

Delete:	1 Director Fleet Maintenance

Buildings and Maintenance

Add:	1 Office Manager
Delete:	1 Principal Secretary

Aging

Add:	1 Congregate Meals Site Coordinator
	1 Meals Coordinator/Office Assistant
Delete:	1 Assistant Coordinator Kinship

CLAYTON COUNTY, GEORGIA
SUMMARY OF FULL-TIME PERSONNEL

DEPARTMENT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET
Board of Commissioners	18	18	19
Buildings & Maintenance	24	27	27
Central Communications/E911	55	55	55
Central Services	18	20	21
Clerk of State Court	22	24	24
Clerk of Superior/Magistrate Court	35	35	35
Community Development/Planning & Zoning	44	43	43
Corrections Department	54	58	58
District Attorney	69	62	62
Economic Development Officer	5	5	5
Emergency Medical Services	111	111	111
Extension Service	7	8	8
Finance Department	42	42	42
Fire Department	256	256	256
Garage	21	21	20
Indigent Defense	3	3	3
Information Technology	52	58	58
Internal Audit	4	4	4
Juvenile Court	60	61	61
Library System	47	49	49
Magistrate Court	9	10	10
Narcotics	26	26	26
Parks & Recreation	73	77	77
Personnel Department	17	17	17
Police Department	396	422	424
Probate Court	12	15	15
Refuse Control	42	43	43
Registrar	5	6	6
Risk Management	7	6	6
Senior Services	36	38	38
Sheriff's Department	404	378	378
Solicitor's Office	39	40	40
Staff Attorney	6	6	7
State Court	14	34	37
Superior Court	36	36	36
Tax Assessors	33	33	33
Tax Commissioner	32	32	32
Transportation & Development	137	138	138
TOTAL CLAYTON COUNTY POSITIONS	2,271	2,317	2,324

CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2015 Budget Document

I. Mission Statement

Clayton County is a community-focused government committed to maintaining a positive and effective atmosphere while providing access to resources that are beneficial to the economic growth and prosperity of our citizens, businesses, and employees.

II. Strategic Goals and Objectives

The Clayton County Board of Commissioners has committed itself to achieving the goals of being community-focused, operating an efficient government and ensuring Clayton County has a positive presence locally, nationally, and internationally. Our citizens are our top priority, which is shown through our commitment to expand services, maintain the lowest possible tax burden on property owners, and develop the economic landscape throughout the county. Transparency and accountability is important as we strive to continuously recognize and reward the efforts of our employees. The Board of Commissioners views prosperity as an opportunity to increase the quality of life for citizens, businesses, and employees. Our strategic plan represents the methods that we have chosen to lay the foundation for the future of Clayton County. The plan below details how the goals of being community-focused, operating an efficient government and ensuring Clayton County has a positive presence locally, nationally, and internationally, as listed above and on page 17, will be accomplished. Both short and long term financial goals for each department are detailed in the Departmental Summary section beginning on page 106.

III. The Foundational Plan

A. COMMITMENT TO BEING COMMUNITY-FOCUSED

- Reinstate a transit system that will allow our citizens to have access to schools and businesses throughout the county and surrounding region.
- Ensure that Clayton County's programs are aligned with the needs and interests of our citizens.
- Create a direct and transparent link between the community and Clayton County leadership to ensure constituents remain informed and have access to county resources.
- Expand options for citizens to view the Board of Commissioner business meetings through additional online and broadcast media.
- Retain and expand existing Clayton County businesses, and attract new jobs and investment in the identified core industry clusters.
- Support and encourage the growth of small businesses and entrepreneurs in Clayton County.
- Ensure all property owners are valued uniformly and equitably under the guidelines of the law.
- Conclude Clayton County's Comprehensive Plan project and incorporate strategic components aligned with the county's vision.

B. STANDARDIZE GOVERNMENT OPERATIONS THROUGH ACCOUNTABLITY & EFFICIENCY

- Provide oversight of the management of the SPLOST Program and complete projects that were promised to taxpayers.
- Ensure that all work environments are productive and safe, as employees focus on providing the best quality of service to our citizens.
- Develop and revise policies and procedures that will govern the workforce and streamline operational functions throughout Clayton County.
- Standardize county-wide systems that will improve information and data sharing between Clayton County departments in multiple functional areas.
- Streamline work processes and improve service delivery for our business community
- Ensure local government and community disaster preparedness through comprehensive planning and marketing.
- Develop and offer pertinent and relevant training for employees, supervisors, and managers to ensure consistency of policy administration.
- Reduce and manage technology risk

C. ENSURE A POSITIVE LOCAL, NATIONAL AND INTERNATIONAL PRESENCE

- Establish a customer service program that will set the standards of providing quality customer service to our citizens and colleagues.
- Create a brand identity for Clayton County that will give us the confidence to compete and exist among neighboring communities and around the world.
- Collaborate with various communities to minimize the negative stigma of the county and focus on accomplishments that will gain more positive exposure for Clayton County.
- Strengthen media relationships between media outlets and Clayton County government.
- Market the positive aspects of doing business in Clayton County, and highlight the activity and accomplishments.
- Increase public knowledge of the functions and responsibilities of the Clayton County Government, as well as the functions of various Departments, Authorities, Committees, and Boards.

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.

E. MANAGING AND PLANNING FOR GROWTH AND ECONOMIC DEVELOPMENT

- Restructure of Community Development/Planning.
- 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.
- 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 Financial Plans

- Minimal staff and service increases during slow economic times due to fiscal conservatism. Maintain practical fund balance and prevent the unanticipated use of fund balance though 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.
- 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.

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 2015 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 2015.
- 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 ensure accuracy.

Property Taxes

- The property tax continues to be the most significant revenue source for the tax-supported funds of the County.

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.

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.

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
2015 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 satisfied with current resources.

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. Continue to 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.

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 maintain an 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.

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.

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 Chief Financial Officer 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.

- 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 investment program shall comply with all Georgia laws and Federal regulations for investing public funds and security requirements.

SECTION VIII - PURCHASING POLICIES

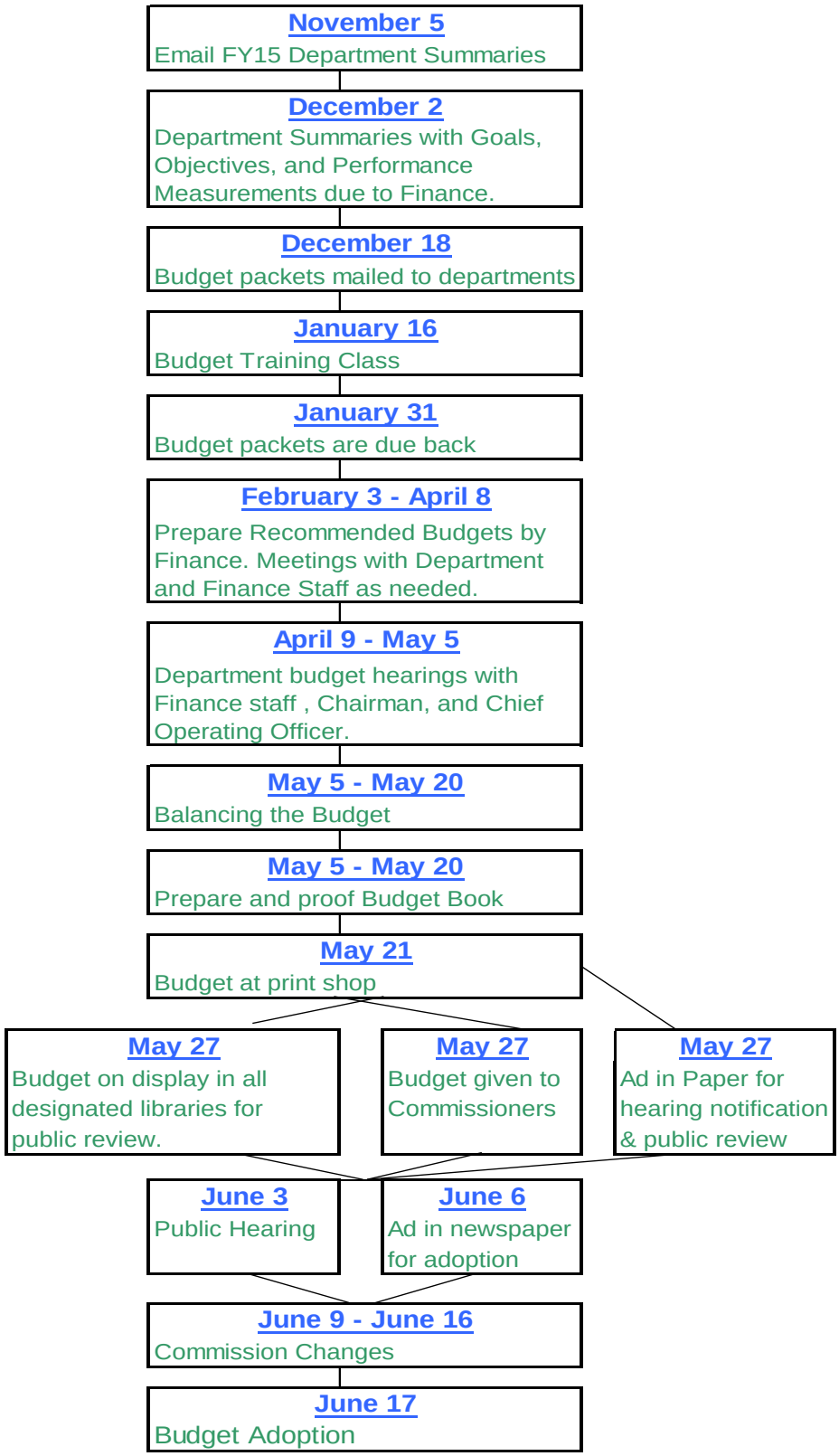
1. It is the intent of the Clayton County Board of Commissioners to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the County.

2. The Director of Central Services 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
2015 Budget Document
Budget Process Flowchart



The budget process for the fiscal year began in November. 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 86).

The fiscal year 2015 budget used a system of Programmatic budgeting, which describes and gives the detailed costs of every activity or program that is to be carried out in a budget. Objectives, outputs and expected results are described as are their resource costs, for example, personnel costs, operating expenses and capital. The sum of all activities or programs constitutes the Programmatic Budget. In addition individual performance measurements were provided to be utilized for future measurement and evaluation.

The second week in December, the Finance Department prepared and mailed a budget request packet to 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 budgeted 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 included 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 January 31st.

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 in April.

During the second week in April, the Chairman of the Board of Commissioners begins a series of budget meetings where each department is allotted 30 minutes to meet and discuss their budget with the Chairman of the Board of Commissioners, Chief Operating Officer, Chief Financial Officer, 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 verbalize their requests. 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 three weeks, depending on availability and scheduling issues.

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 proposed budget typically during the first 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 at least 7 days 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 third 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 Budget Manager for review and then given to the Chairman for approval. 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 documentation and submits it to the Chief Financial Officer 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 Solid Waste Authority is 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.

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.

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,

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,
306	Roads and Recreation Projects (SPLOST) Capital Project Fund,
307	2009 SPLOST Capital Projects Fund,
308	2015 SPLST Capital Projects 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,
507	Mountainview Tax Allocation District Special Revenue Fund,
710	Landfill 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 Hotel/Motel Tax Fund budget is funded by the 3% 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 5% 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.

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 are 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 surcharges on the court 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 surcharges on the court 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.

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 2015 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 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 Mountainview Tax Allocation District Special Revenue Fund is used to account for the revenues collected for the Montainview 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.

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 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, and Landfill 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

November 5, 2013	Email FY 2015 Department Summaries.
December 2, 2013	Department Summaries with Goals, Objectives, and Performance Measurements due to Finance
December 18, 2013	Budget packets mailed out to departments
January 16, 2014	Budget Training Class
January 31, 2014	Completed budget packets due back to Finance Department
February 3, 2014- April 8, 2014	Prepare Recommended Budgets by Finance. Meetings with Department and Finance Staff as needed.
April 9, 2014- May 5, 2014	Prepare and balance the Budget. Review with Chairman and Chief Operating Officer.
May 5-May 20, 2014	Balance budget, Prepare and proof Budget Book
May 21, 2014	Budget to Print Shop
May 27, 2014	Budget is available for public review (Headquarters Library, Lovejoy Library, Morrow Branch Library, Riverdale Library and Jonesboro Library) Also available Online.
June 3, 2014	*Public Budget Hearing (Special Called)
June 17, 2014	*Budget Adoption

*Denotes advertised meetings

Refer to flow chart on page 86.

CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2015

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 2013 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 2015, 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 2015 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. The purchase of equipment and funding for projects are included as the part of the normal operating budget of Governmental Fund types. For fiscal year 2015, the County has programmed the purchases of $1,303,740 in this type of fixed assets or capital.

This amount totaling $1,303,740 is 0.7% of total expenditures in the fiscal year 2015 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.

Currently, the capital budget process takes place in conjunction with the operating budget process. All departments are required to submit their capital budget requests at the same time as the operating budget requests are made. 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, 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 are not capital expenditures. 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 2015 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, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2015

Clayton County currently has an existing Special Purpose Local Option Sales Tax (SPLOST) approved in FY 2003. In July of 2008 the citizens of Clayton County voted to extend the 1 percent sales tax for a new six year period. The 2009 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.

The County's portion of the 2009 SPLOST is anticipated to be $232,065,000 and will be utilized for capital and infrastructure improvements throughout the County. Listed below are projects funded by the 2009 SPLOST.

Department	Estimated Cost
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	125,477,500
Total SPLOST	$232,065,000

In May 2014 Clayton County voters approved extending the existing 1% sales tax for SPLOST. The County's portion of the proposed SPLOST is $217,955,180. The largest project included in the 2015 SPLOST is to provide $50,000,000 for Southern Regional Hospital.

Financial Impact of Capital Expenditures on the Operating Budget

As indicated above, capital expenditures are appropriated in the fiscal year 2015 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 the current operating budget as well as have an impact on future operating budgets. The impact on operating budgets for approved capital projects is reflected in the FY 2015 budget.

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 FY 2015 budget process, there are several on-going capital projects that impact the operating budget of the current and subsequent fiscal years. 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.

District 4 Recreation Center – is scheduled for completed in fiscal year 2016 and funded by the 2004 SPLOST Funds. The Center will be located in Jonesboro. The new facility will house many of the same amenities as the other recreation centers built with SPLOST funds.

CONSTRUCTION EXPENDITURES	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 PROJECTED
Capital Outlay	457,350	24,500	2,950,000

When the new Recreation Center opens it will need to be staffed. The facility will also need minor equipment and various services. The budget for the center will be based on past experience with new recreation facilities and based on the start date may require personnel to be hired in advance of the opening date.

IMPACT ON OPERATING BUDGET	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 PROJECTED
Personnel Services	-	-	225,000
Operating Expenses	-	-	50,000
Capital Outlay	-	-	-
Total	-	-	275,000

Public Safety Digital Network – The PSDN is funded by the 2009 SPLOST funds and is due to be completed in June, 2014. The 61,914 square foot, four story building is located next to the Clayton County Court House.

CONSTRUCTION EXPENDITURES	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 PROJECTED
Capital Outlay	7,071,539	13,550,461	2,378,000

The PSDN system has existing infrastructure and personnel. The new system will allow for the conversion to the federal mandated system as required.

Northeast Police Precinct – The Northeast Police Precinct is in the pre-construction phase. It is located in Ellenwood and is funded by the 2009 SPLOST.

CONSTRUCTION EXPENDITURES	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 PROJECTED
Capital Outlay	105,132	251,320	2,158,637

While the new precinct will be manned with existing police personnel the facility will require various additional operating expenses associated with an additional location.

IMPACT ON OPERATING BUDGET	FY 2013 ACTUAL	FY 2014 ESTIMATED	FY 2015 PROJECTED
Personnel Services	-	-	-
Operating Expenses	-	-	20,000
Capital Outlay	-	-	-
Total	-	-	20,000

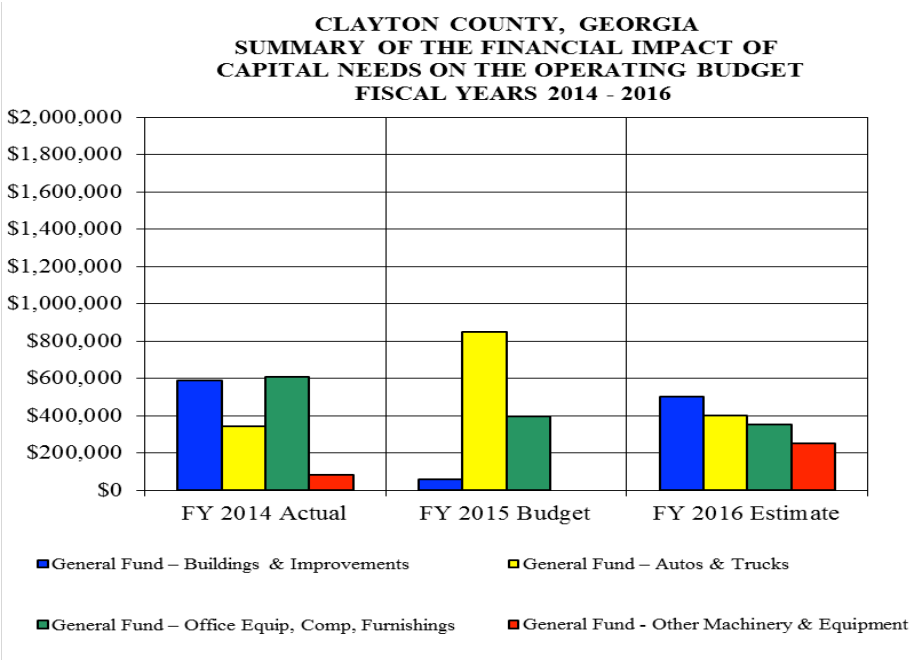
Capital Improvement Program Future

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.

CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2015

FISCAL IMPACTS ON OPERATING BUDGET	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016
General Fund – Buildings & Improvements	$ 587,715	$ 60,000	$ 500,000
General Fund – Autos & Trucks	$ 341,950	$ 849,312	$ 400,000
General Fund – Office Equip, Comp, Furnishings	$ 607,992	$ 394,428	$ 350,000
General Fund – Other Machinery & Equipment	$ 81,561	$ 0	$ 250,000
Total	$ 1,619,218	$ 1,303,740	$ 1,500,000
Annual Change Amount	N/A	$ (315,478)	$ (196,260)
Percentage Change	N/A	(19.48)%	(15.05)%

The information on the schedule above and the chart that follows outlines the fact that ongoing capital maintenance for Clayton County has a slightly smaller impact on the FY 2015 general fund budget than in prior years. Current economic conditions have impacted decisions to fund capital projects out of the general fund.

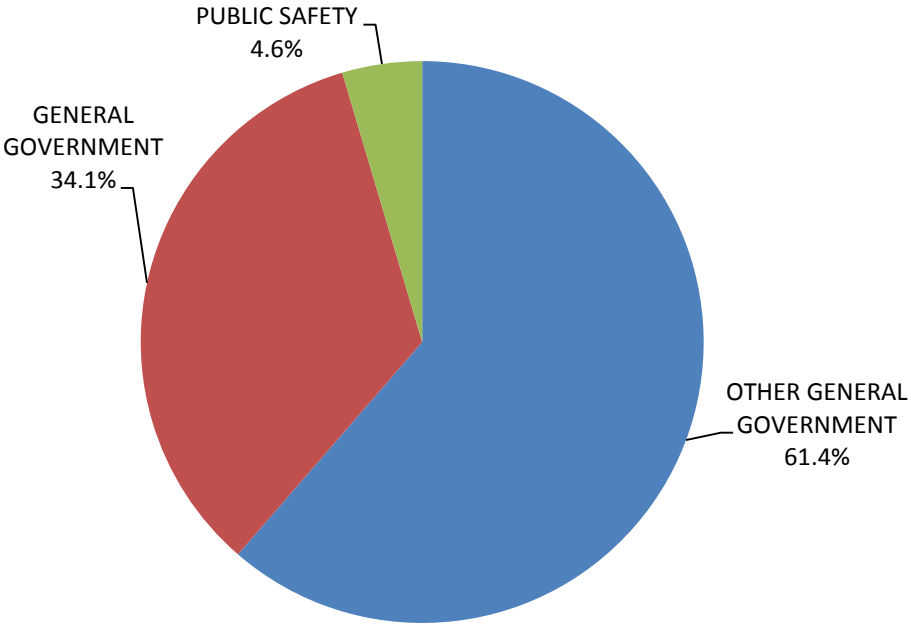


CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2015

	FY 2015 ADOPTED
GENERAL GOVERNMENT	
FINANCE	
Upgrade PC	23,600
FAMILY AND CHILDREN SERVICES	
Upgrade of DFACS Building	60,000
INFORMATION TECHNOLOGY DEPARTMENT	
Upgrade PC Countywide	351,006
SUPERIOR COURT	
Replace evidence viewing and video equipment	6,320
CLERK OF SUPERIOR/MAGISTRATE COURT	
Purchase three Sentry Safes	3,000
TOTAL GENERAL GOVERNMENT	443,926
PUBLIC SAFETY	
CODE ENFORCEMENT	
Replace two trucks and computers for vehicles	51,312
POLICE	
Halo Gun Suppressor M-4 (10)	3,000
EMS	
Purchase Oximeters and Ballistic Vest	5,502
TOTAL PUBLIC SAFETY	59,814
OTHER GENERAL GOVERNMENT ADMINISTRATION	
OTHER GOVERNMENT SERVICES	
Vehicle Replacement Reserve	800,000
TOTAL OTHER GENERAL GOVERNMENT	800,000
TOTAL CAPITAL PROJECTS BUDGET	$ 1,303,740

CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2015

FUNCTION	AMOUNT	PERCENT
OTHER GENERAL GOVERNMENT	$ 800,000	61.36%
GENERAL GOVERNMENT	443,926	34.05%
PUBLIC SAFETY	59,814	4.59%
TOTAL	$ 1,303,740	100.00%



2015 Departmental Summary

Clayton County, Georgia

Board of Commissioners

Mission Statement

Clayton County is a community-focused government committed to maintaining a positive and effective atmosphere while providing access to resources that are beneficial to the economic growth and prosperity of our citizens, businesses, and employees.

Functions

County Governing Authority.

Departmental Goals, Objectives, & Issues

Goal I: Commitment to being community-focused

Objective I: Create a direct and transparent link between the community and Clayton County leadership to ensure constituents remain informed and have access to county resources.

Objective II: Expand options for ciizens to view the Board of Commissioner business meetings through additional online and broadcast media.

Objective III: Reinstate a transit system that will allow our citizens to have access to schools and businesses throughout the county and surrounding region.

Objective IV: Ensure that Clayton County's programs are aligned with the needs and interests of our citizens.

Goal II: Standardize government operations through accountability and efficiency

Objective I: Ensure that all work enviornments are productive and safe, as employees focus on providing the best quality of service to our citizens.

Objective II: Develop and revise policies and prcedures that will govern the workforce and streamline operational functions throughout Clayton County.

Objective III: Standardize county-wide systems that will improve information and data sharing between Clayton County departments in multiple functional areas.

Objective IV: Streamline work processes and improve service delivery for our business commmunity.

Goal III: Ensure a positive local, national, and international presence

Objective I: Establish a customer service program that will set the standards of providing quality customer service to our citizens and colleagues.

Objective II: Create a brand identity for Clayton County that will give us the confidence to compete and exist among neighboring communities and around the world.

Objective III: Collaborate with various communities to minimize the negative stigma of the county and focus on accomplishments that will gain more positive exposure for Clayton County.

Objective IV: Strengthen media relationships between media outlets and Clayton County government.

Long-term departmental Issues for FY 2016 and Beyond

1. Continuously monitor transit options that will extend connectivity throughout the region.
2. Increase commercial code enforcement in all districts that will enhance beautification efforts throughout the major corridors of the county.
3. Develop a network and channel of communication for business owners in Clayton County.
4. Improve regional partnerships to provide access to resources that will benefit all citizens.
5. Manage oversight and execution of the SPLOST 2015 Program.

2015 Departmental Summary

Clayton County, Georgia

Board of Commissioners

Performance Measurements	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Minutes and Agenda Items Prepared Without Error:	100%	100%	100%	100%
Notices of Special Called Meetings Issued Within 24 hours of Meeting:	100%	100%	100%	100%

General Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	882,589	986,639	1,463,926	1,316,709
Operations	159,292	261,610	192,773	200,006
Total	**1,041,881**	**1,248,249**	**1,656,699**	**1,516,715**

Hotel/Motel Tax Fund 2%				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	10,262	10,000	-	-
Total	**10,262**	**10,000**	**-**	**-**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Chairman Board of Commissioners	E	1	1	1
Commissioners	E	4	4	4
County Manager	A	1	0	0
Chief Finanical Officer	A	1	1	1
Chief Operating Officer	A	1	1	1
Chief of Staff	A	1	0	0
Broadcast and Communication Manager	24	0	0	1
Constituant Services Manager	24	1	1	0
Marketing Communication & Research Analyst	24	0	0	1
Clerk of Commission	20	1	1	1
Office Manager	20	1	1	1
Constituent Aide	20	2	4	4
Assistant to Chairman	20	1	1	1
Assistant Clerk of Commission	17	1	1	1
Administrative Assistant	16	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		18	18	19

Significant Expenditure & Staffing Changes

Add: 1 Marketing Communicator & Research Analyst

2015 Departmental Summary

Clayton County, Georgia

Building Maintenance

Mission Statement

The Building Maintenance Department strives to maintain and improve the condition of facilities by providing a comprehensive facility maintenance operation that will insure the safety, security and helath of the employees and residents of Clayton County.

Functions

Building Maintenance strives to maintain and improve the codition of the current and future facilites 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 258 buildings (consisting of over 3,300,000 square feet) throughtout the county.

Departmental Goals, Objectives, & Issues

Goal I: To provide proactive preventative maintenance of facilities through the planning and implementation of quality, cost-effective construction, maintenance and repairs while providing a healthier environment of county facilities.

Objective I: Secure facilities maintenance software that will allow more efficient information sharing, work order status updates, and reports for internal customers (county employees).

Objective II: Ensure the equipment and building structures information is updated and more comprehensive in county record system by extending the CGL contract to conduct a building assessment by June 30, 2015.

Objective III: Decrease repair costs by monitoring the reduction rate of repair requests on a quarterly basis.

Objective IV: Increase healthy environments by proactively identifying mold and health risk environmental issues. Obtain the training and testing equipment by November 2014. CCBM will then conduct tests on 15 to 20 facilities per year and treat as necessary.

Objective V: Conduct quarterly internal customer training sessions for work request guidelines and project procedures.

Goal II: Ensure county buildings have the most cost effective, energy and labor savings devices for electrical, HVAC and Plumbing throughout the County.

Objective I: Increase county buildings to be at a 25% savings per location. Currently 66 buildings are at this level.

Objective II: Replace HVAC thermostats and/or controls in county buildings to develop control centers for energy efficiency and capacity usage. To have 40 locations completed by June 30, 2015.

Objective III: Conduct quarterly onsite internal customer employee training sessions that will provide efficiency and safety tips for devices in county buildings.

Goal III: Develop a systematic countywide remodeling plan to enhance the appearance and usability of neglected county buildings.

Objective I:Establish a 5 person crew for remodeling and clean air monitoring.

Objective II: Complete the remodel of Annex III by March 31, 2015.

Objective III: Remodel the Commercial Court building which will create office space for departments in need.

Long-term departmental Issues for FY 2016 and Beyond

1. Develop a schedule and process to address areas for minor repair, painting, etc.
2. Increase county buildings to be at a 25% savings per location adding 20 facilities per budget year.
3. Replace 50 additional HVAC thermostats and/or controls in county buildings to develop control centers for energy efficiency and capacity usage by June 30, 2016.

2015 Departmental Summary

Clayton County, Georgia

Building Maintenance

Performance Measurements	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Total Square Footage County Buildings:	3,181,288	3,286,688	3,300,000	3,300,000
Average Cost of Job:	$220,000	$221,420	220,000	220,000
Number Buildings Maintained:	257	257	258	258
Total Maintenance Costs:	1,877,147	2,090,559	2,150,000	1,780,000
Maintenance Costs Per Square Foot:	0.59	0.64	0.65	0.54

General Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	1,168,143	1,256,359	1,373,037	1,482,932
Operations	849,178	1,118,071	1,182,296	935,684
Lease Payments	-	-	-	-
Capital Outlay	43,236	-	-	-
Total	**2,060,557**	**2,374,430**	**2,555,333**	**2,418,616**

Reimposition SPLOST 2009 Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	622	-	49,378	-
Capital Outlay	-	-	-	-
Total	622	-	49,378	-

Personnel				
Title	**Pay Grade**	**FY 2013**	**FY 2014**	**FY 2015**
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	5	5	5
Trades Specialist	15	3	3	3
Administrative Secretary	15	1	1	1
Principal Secretary	13	1	1	0
Trades Apprentice	12	2	2	2
Office Manager	20	0	0	1
TOTAL # OF POSITIONS:		27	27	27

Significant Expenditure & Staffing Changes

Add: 1 Office Manager
Delete: 1 Principal Secretary

2015 Departmental Summary

Clayton County, Georgia

Central Communications/E-911

Mission Statement

To provide a critical communications lifeline to citizens and public safety responders; provideing diligent, courteous service with honor, integrity, transparency and professionlism.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Ensure that all emergency calls for service received by the 911 center are properly answered in a timely and professional manner and that emergency services are dispatched accordingly.

Objective I: Work closely with Information Technology to insure the transition of the new Radio System is operational and communication is being provided efficiently for all internal and external customers.

Objective II: In accordance with the police departments overall Goals and Objectives for Recruitment; recruit, hire and train the budget approved Call Taker and Dispatcher positions.

Goal II: Properly train all communications personnel in the ever changing and developing technology so that they can provide improved services to the citizens of Clayton County.

Objective I: To mandate training in the field of interpersonal relations for all communications personnel with the objective of fostering a more professional working environment.

Long-term departmental Issues for FY 2016 and Beyond

1. Improve level of services in conjunction with any improved technology.
2. Establish a functioning mirror-like, secondary emergency operations site for 911 communications in the event that our primary location becomes inoperable.
3. To create (14) positions of call takers within the Communications Division to assist in the efficient answering and dispatch of 911 services.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Total 911 Calls:	477,779	532,642	637, 774	670,155
911 Calls Dispatched Within 1 Minute:	69%	77%	80%	82%
Law Enforcement Calls For Service:	276,478	307,197	341,330	375,330
Officer Initiated Law Enforcement Calls:	157,357	166,436	174,694	178,254

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	469,406	412,374	437,777	460,273
Operations	2,914	1,767	2,140	2,033
Total	**472,320**	**414,141**	**439,917**	**462,306**

2015 Departmental Summary

Clayton County, Georgia

Central Communications/E-911

E-911 Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	2,432,710	2,475,317	2,831,371	3,094,300
Operations	671,041	847,576	923,286	702,911
Capital Outlay	103,971	58,958	-	-
Total	**3,207,722**	**3,381,851**	**3,754,657**	**3,797,211**

Personnel (Central Communications)

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Deputy Chief of Police	35	1	1	1
Police Captain	28	1	1	1
Police Major	31	1	1	1
Police Lieutenant	26	0	0	0
Office Manager	20	1	1	1
False Alarm Administrator	16	1	1	1
TOTAL # OF POSITIONS:		5	5	5

Personnel (E-911 Fund)

Title	Pay Grade	FY 2013	FY 2014	FY 2015
E-911 Operations Supervisor	26	1	1	1
Training & Professioinal 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	8	8	8
TOTAL # OF POSITIONS:		50	50	50

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Central Services

Mission Statement

It is the mission of the Clayton County Central Services Department to procure goods and services with economy and quality as priorities, to analyze and maintain an ethical and organized bid system, to administer tags and/or titles for newly acquired, seized and parts only vehicles, sell personal property, dispose of unserviceable property owned by the County, warehouse products, materials, and various kinds of equipment and ensure purchases are delivered in an effective and efficient manner, and to provide printing services to all County departments.

Functions

Procurement of all goods and services, development and management of the bid / proposal and contracts system, warehousing and delivery of commonly ordered goods, and printing services. To manage and process claims against the County, its employees or officials. To procure insurance, on behalf of the County, to cover the catastrophic liability costs. To manage the County's safety program.

Departmental Goals, Objectives, & Issues

Goal I: To ensure county Procurement Code has standards and methods that improve efficiency and effectiveness for end users.

Objective I: Conduct audit of purchasing methods to ensure county code is adhered to.
Objective II: Revise Procurement Code to improve county efficiencies.
Objective III: Implement revised Procurement Code by June 2015.
Objective IV: Monitor revised policy for methods' enhancements for end users.

Goal II: To better align assets and resources by expanding services in the contract and purchasing division.

Objective I: Develop parameters to increase contract options by adding Professional Services and Exception to Policy functions to the Contracts Division.
Objective II: Eliminate Contract Compliance Manager Position and reestablish Assistant Director of Central Services Department position for a more effective span of control and oversight of personnel.
Objective III: Reclassify Warehouse Supervisor from Grade 18 to Grade 20 for better alignment in the purchasing division.
Objective IV: Implement align changes by September 2014.

Goal III: Staff Employee Training & Efficiencies.

Objective I: Ensure that Central Services and Risk Management division staff remain knowledgeable of best practices by attending conferences and certification classes.
Objective II: Allocate appropriate funding for Central Services Director to attend conferences and seminars that will provide techniques to implement in all divisions.
Objective III: Improve efficiencies and participation in the SLBE program by allocating appropriate staff and resources to assist with carrying out County ordinance.

Departmental Issues for FY 2016 and Beyond

1. Create and implement a Print Management Program.
2. Revise Clayton County's Vehicle and Driver Policy (Risk/Safety division).

2015 Departmental Summary

Clayton County, Georgia

Central Services

Performance Measurements	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Effectiveness of contract templates to Bidders:	85%	92%	95%	95%
Efficiency of pre-contract process:	85%	95%	96%	96%
Effective use purchase order process:	85%	95%	96%	96%
Efficient use of the bid process:	85%	95%	96%	96%
Cost effective management of managing the sale of county owed property:	90%	94%	95%	95%
Effective Customer Service external and internal:	95%	98%	98%	98%
Effective management of warehouse goods:	90%	92%	95%	95%
Effective management of storage process:	90%	95%	96%	96%
Effective management of stored disposal/surplus property:	95%	95%	96%	96%
Efficiency of tags and title process:	85%	95%	96%	96%
Efficient turnaround time to complete a print job request:	90%	95%	96%	96%
Effectiveness of print job request forms:	90%	95%	96%	96%
Effective Management of Print Shop:	90%	95%	96%	96%

General Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	625,438	698,910	833,812	1,023,244
Operations	267,706	287,371	255,035	228,355
Total	**893,145**	**986,281**	**1,088,847**	**1,251,599**

Print Shop (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	186,377	189,179	190,535	196,265
Operations	(96,601)	(105,476)	(58,486)	(79,486)
Capital Outlay	-	-	5,500	-
Total	**89,777**	**83,703**	**137,549**	**116,779**

Personnel				
Title	**Pay Grade**	**FY 2013**	**FY 2014**	**FY 2015**
Director of Central Services	36	1	1	1
Deputy Director of Central Services	32	0	0	1
Contract Compliance Manager	30	1	1	1
Contracts Administrator	26	1	1	1

2015 Departmental Summary

Clayton County, Georgia

Central Services

Personnel (Continued)				
Purchasing Administrator	26	1	1	1
Contract Specialist Senior	20	1	1	1
Office Manager	20	1	1	1
Printing Services Supervisor	20	1	1	1
Purchasing Specialist, Sr.	20	2	2	2
Warehouse Supervisor	18	1	1	1
Assistant Printing Service Supervisor	16	1	1	1
Contract Specialist	16	0	2	2
Contract Compliance Specialist	14	1	1	1
Printing Specialist, Senior	14	1	1	1
Purchasing Tag/Title Specialist	14	1	1	1
Warehouse Specialist	14	1	1	1
Warehouse Office/Supply Assistant	12	1	1	1
Office Assistant, Senior	10	1	1	1
Warehouse Clerk Courier	10	1	1	1
TOTAL # OF POSITIONS:		18	20	21

Significant Expenditure & Staffing Changes

Add: 1 Deputy Director of Central Services

2015 Departmental Summary

Clayton County, Georgia

Clerk of State Court

Mission Statement

The Clerk of the 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 Judiciary and the legal community. In facing the confines of limited resources, an ever-increasing emphasis will be given to new innovative technologies which will enable staff to "work smarter, not harder" to perform in a more cost-effective manner.

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.

Departmental Goals, Objectives, & Issues

Goal I: To continue to provide quality, efficient and accurate service to the public, courts, legal community and other state agencies.

Objective I: Explore and pursue more options of utilizing technology to assist with phone calls via kiosks and internet service.

Objective II: Implement semi-annual interdepartmental training on the processes and procedures of the Clerk's Office as legislation dictates.

Goal II: Launch the new Electronic Filing System on Civil Cases January 2015.

Objective I: Begin implementation and configuration of E-filing system July 2014.

Objective II: Implement a marketing strategy for E-filing System.

Objective III: Implementation of training of staff on new E-filing solution along with offering on-line tutorial for users.

Goal III: Finalize last phase of preparation of Special Order Books for preservation and shared folder.

Objective I: Installing shared folder on all State Court Judges, their support staff and clerk's office personnel.

Objective II: Accomplish the goal of making shared folder accessible to the public in a secured environment.

Long-term departmental Issues for FY 2016 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 the new Electronic Filing System and continue to maintain the high level of efficiency, accuracy and courtesy in customer service to all that call upon the State Court Clerk.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Civil Cases:	5,040	5,840	4,800	5,000
Criminal Cases:	11,039	12,000	12,000	12,000
Traffic Cases:	38,385	42,024	47,000	48,000
Red Light Citations/Crossing Guard Bus Cit.:	226	250	350	500
Parking Violations:	965	1,000	900	1,000

2015 Departmental Summary

Clayton County, Georgia

Clerk of State Court

General Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	1,082,850	1,079,130	1,115,435	1,147,697
Operations	41,746	30,446	43,428	31,919
Total	**1,124,596**	**1,109,576**	**1,158,863**	**1,179,616**

Technology Fee Collection Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	101,234	105,810	186,895	194,000
Capital Outlay	-	7,114	-	-
Total	**101,234**	**112,924**	**186,895**	**194,000**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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	12	14	14
TOTAL # OF POSITIONS:		22	24	24

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Clerk of Superior/Magistrate Court

Mission Statement

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

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.

Departmental Goals, Objectives, & Issues

Goal I: To assume responsibility of paying jurors expeditiously

Objective I: Obtain approval from Finance.
Objective II: Work with IT to secure programming.
Objective III: Order equipment to complete task.

Goal II: Update equipment in Jury Assembly Room

Objective I: Replace outdated televisions.
Objective II: Obtain monitors & software for informational scrolling.
Objective III: Secure quote for accomplishing objective.

Long-term departmental Issues for FY 2016 and Beyond

1. Complete the e-filing project for civil and criminal cases for both courts.
2. Acquire ability for jurors to input questionnaire information through website which would integrate with current county program.
3. To implement E-recording standards and guidelines promulgated by PRIA for all real estate records.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Civil Cases Filed: (Superior)	5,482	5,289	5,350	5,350
Criminal Cases Filed: (Superior)	3,410	3,135	3,250	3,250
Civil Cases Filed: (Magistrate)	28,826	28,092	28,300	28,300
Criminal Cases Filed: (Magistrate)	21,455	21,699	21,500	21,500

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,658,516	1,694,480	1,744,837	1,782,951
Operations	641,895	634,108	618,273	606,523
Capital Outlay	-	-	18,000	-
Total	**2,300,411**	**2,328,588**	**2,381,110**	**2,389,474**

2015 Departmental Summary

Clayton County, Georgia

Clerk of Superior/Magistrate Court

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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	0	0
Deputy Court Clerk, Supervisor	21	4	4	4
Judicial Supervisor	17	2	2	2
Jury Specialist	17	0	1	1
Deputy Court Clerk, Senior	16	3	3	3
Administrative Secretary	15	2	2	2
Deputy Court Clerk/Real Estate Indexer	14	1	1	1
Deputy Court Clerk	12	19	19	19
TOTAL # OF POSITIONS:		35	35	35

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Community Development

Mission Statement

The Community Development Department's mission is to coordinate the County's strategic planning; promote citizen participation to attain the highest quality of life; improve and sustain quality of the natural and built environment that attracts business invests in the county and enforce County codes to promote the health, safety, and welfare of the citizens of Clayton County.

Functions

Community Development responsibilities are; to recommend and enforce land use/zoning that regulates the built environment and promote economic development; to regulate licensure for businesses, alcohol, and collect hotel/motel excise tax; to conduct building, mechanical, electrical, and plumbing field inspections; to administer the Community Development Block Grant; to collect, analyze, distribute datasets using Geographic Information System within the department and county-wide.

Departmental Goals, Objectives, & Issues

Goal I: Streamline work processes; improve accountability and internal/external service delivery for each division in the Community Development Department

Objective I: Finalize configuration, testing, user training and go-live for Business License, Code Enforcement, Planning Engineering & Zoning, Building Permits and Inspections by August 2014 to streamline licensing and permitting processes.

Objective II: Complete design, testing and user training for Online Permitting (GovNow) by December 2014 to implement online permitting for improved customer service.

Objective III: Complete testing and user training for Interactive Voice Response System(IVR) by August 2014 to allow automated permit inspection call-ins.

Objective IV: Complete RFP and Vendor selection for On-line payments by August 2014.

Goal II: Implement a strategic redevelopment vision consistent with the comprehensive plan

Objective I: Hold final Community meetings for public participation and input, which will assist with finalizing the draft document for BOC review.

Objective II: Present Comprehensive Plan Project for BOC hearing, approval and adoption in August 2014.

Objective III: Submit Plan to the Atlanta Regional Commission (ARC) and the Department of Community Affairs (DCA) in September 2014.

Objective IV: Develop short, mid and long range work programs with budgetary implications by June 2015.

Goal III: Develop and Implement Planning Initiatives

Objective I: To incorporate planning and economic development lexicon into operational strategy ongoing.

Objective II: Prepare RFP for various codes review and update; (sign ordinance by June 2015) zoning, building, OTC, & land development – TBA pending BOC approval.

Objective III: Design community participation tools to encourage citizen input using GIS by June 2015.

Objective IV: Create land development/permitting incentives to expedite projects; ongoing.

Long-term departmental Issues for FY 2016 and Beyond

1. Review current permit fees and adjust fees accordingly.
2. Staff training - application and customer service.
3. Funding support for Geographic Information Systems initiatives.
4. Streamlining Service delivery.

2015 Departmental Summary

Clayton County, Georgia

Community Development

Performance Measurements	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Permits Issued:	4,430	4,821	6,000	6,200
Permits Per Technician:	633	689	857	886
Business Licenses Issued:	5,437	6,569	7,500	7,800
Licenses Per Technician:	777	938	1,071	1,114
Building Inspections Performed:	8,217	8,776	9,468	10,158
Inspections Per Inspector:	1,643	1,755	1,893	2,032
Business License Inspections:	329	415	3,025	3,025
Planning & Zoning Inspections:	426	163	160	160

Community Development (General Fund)

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,022,389	1,042,535	1,382,006	1,393,393
Operations	61,040	91,527	105,144	88,027
Total	**1,083,429**	**1,134,062**	**1,487,150**	**1,481,420**

Planning and Zoning (General Fund)

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	115,892	125,993	115,590	121,015
Operations	196,297	216,814	241,119	229,227
Total	**312,189**	**342,807**	**356,709**	**350,242**

GIS (General Fund)

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	228,755	193,645	381,054	399,265
Operations	173	298	35,057	24,510
Total	**228,928**	**193,943**	**416,111**	**423,775**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Director of Community Development	38	1	1	1
Division Manager GIS	33	0	1	1
HUD Program Administrator	32	1	1	1
GIS Data Coordinator	28	0	1	1
Planning and Zoning Administrator	27	1	1	1
HUD Program Manager / CDBG	27	1	1	1
HUD Program Manager / NSP	27	1	1	1
Financial Compliance Officer	27	1	1	1
Chief Building Inspector	24	1	1	1

2015 Departmental Summary

Clayton County, Georgia

Community Development

Personnel (Continued)				
Permit & License Supervisor	24	1	1	1
Senior Planner / NSP-CDBG	23	1	0	0
Plans Examiner	21	1	1	1
Office Manager	20	1	1	1
Program Specialist / CDBG	20	1	1	1
Housing Specialist Home / CDBG	20	1	1	1
Real Estate Specialist / NSP	20	1	1	1
Compliance Specialist / NSP	20	1	0	0
Assistant Permit & License Supervisor	19	1	1	1
Electrical Inspector	19	2	2	2
Plumbing Inspector	19	2	2	2
Building Inspector	19	3	3	3
Mechanical Inspector	19	2	2	2
GIS Technical Coordinator	30	0	1	1
Business License Inspectors	15	0	2	2
GIS Analyst	28	0	1	1
GIS Specialist	25	0	1	1
HUD Programs Admin. Asst.	16	1	1	1
Building Inspector / NSP-CDBG	19	1	1	1
Permit & License Coordinator	16	3	3	3
Administrative Assistant / CDBG	16	1	0	0
Administrative Assistant / NSP	16	1	0	0
Administrative Secretary	15	1	1	1
Planning and Zoning Specialist	15	1	1	1
Accounting Technician	14	1	0	0
Permit & License Technician	13	6	5	5
Office Assistant, Senior	10	1	0	0
Compliance Specialist, Senior / NSP	23	1	1	1
TOTAL # OF POSITIONS:		43	43	43

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Corrections Department

Mission Statement

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

Functions

To house and board inmates while ensuring all State care, custody, and re-entry requirements are met, as well as make eligible inmates available for outside assignment.

Departmental Goals, Objectives, & Issues

Goal I: To house and board inmates, while ensuring all State care, custody, and re-entry requirements are met, as well as make eligible inmates available for outside assignment.

Objective I: Optimize the number of inmate workers available each day by providing adequate medical care and ensuring all well inmates go to work.

Objective II: 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.

Objective III: Provide sanitary living conditions, nutritious meals, re-entry programs and security environment according to State standards.

Objective IV: Implement renovations as outlined in the SPLOST 2008 program.

Goal II: Ensure prison labor is provided to Clayton County Departments, the Water Authority and, when available, and Clayton County Cities. Continue to manage to ensure all is done with high efficiency and responsiveness to needs.

Objective I: Provide various details to Refuse Control: Paid Tickets (Remove debris from private property); County buildings, outside grounds maintenance & grass cutting; Force Cleans, graffiti abatement, R-O-W grass cutting in season, and cleaning of County office buildings.

Objective II: Provide an operating detail to the Landfill; 3 details to T&D, 15 workers and 2 park cleaning details to P&R; 20 workers to Water Authority; one construction detail for hire; 15 workers to Building and Maintenance; 2 workers to Animal Control; 2 workers to Central Services; and 1 worker to State Patrol.

Objective III: Monitor work performance and correct as needed.

Long-term departmental Issues for FY 2016 and Beyond

1. Plan and develop renovations for SPLOST 2015, to include implementing a transition capability in line with the Governor's county Re-entry program.
2. Evaluate inmate numbers required for long term planning.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Capacity:	242	242	242	242
Average Number of Inmates:	234	233	235	235
Inmates per Prison Staff Member:	4.14	4.31	4.35	4.2
Total Inmate Man-hours:	285,503	279,530	260,762	315,000

2015 Departmental Summary

Clayton County, Georgia

Corrections Department

Corrections Department (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	3,475,147	3,499,630	3,636,496	3,814,640
Operations	723,476	740,827	724,341	757,572
Capital Outlay	-	100,254	-	-
Total	**4,198,623**	**4,340,711**	**4,360,837**	**4,572,212**

Vending Operations (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	9,616	6,679	583	-
Total	9,616	6,679	583	-

Reimposition SPLOST 2009 Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Capital Outlay	-	11,901	9,399	-
Total	-	11,901	9,399	-

Personnel				
Title	**Pay Grade**	**FY 2013**	**FY 2014**	**FY 2015**
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	0	0	0
Corrections Corporal	21	18	14	14
Office Manager	20	1	1	1
Corrections Officer, II	20	22	26	26
Senior Trades Specialist	17	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		58	58	58

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

Prosecution of felony crimes.

Departmental Goals, Objectives, & Issues

Goal I: Go paperless, implementing the Prosecuting Attorney's Council "Tracker" case management

Objective I: Continue to meet with the Prosecuting Attorney's Council's Information Technology Department to develop the implementation of the "Tracker" case management program and continue development of a more paperless system.

Goal II: Initiate a county wide law enforcement agency collaborative "cold case" squad.

Objective I: Develop policies, procedures and operational guidelines for a county wide law enforcement agency collaborative "cold case" squad.

Goal III: Implement a domestic violence prevention segment in the Pre Trial Intervention and Diversion Program, as well as continue to encourage and expand participation of defendants in the Pre Trial Intervention and Diversion Program.

Objective I: Continue to develop and expand the Pre-Trial Intervention and Diversion Program with the addition of domestic violence intervention program unit.

Goal IV: Continue to prosecute all defendants in an expeditious manner while utilizing our budgeted resources in an effective and efficient manner, to continue working with all criminal justice agencies to reduce the time between a defendant's arrest and case disposition, as well as to reduce the time "in custody" defendants are in jail prior to being formally charged by indictment or accusation.

Objective I: Continue to reduce the case load by focusing on working non jail cases for formal indictment and accusation to within 9 months.

Objective II: Continue to reduce the time of jail cases from assignment to accusation/indictment to less than 90 days.

Goal V: Continue to protect women and children who are domestic violence victims by enhanced and focused prosecution of such crimes through the Crimes Against Women and Children Unit.

Objective I: Continue the focus on prosecution of cases involving the victimization of women and children with our Crimes Against Women and Children's Unit.

Goal VI: Continue to treat everyone with dignity and respect, showing genuine care and concern for our

Objective I: Increase the number of single and collaborative efforts to educate the community and other agencies on victim/witness assistance programs, crime victim's rights, the impact of crimes on victims, and violence against women and children topics.

Objective II: Complete a comprehensive policy and procedure manual.

2015 Departmental Summary

Clayton County, Georgia

District Attorney

Departmental Issues for FY 2016 and Beyond

1. Request the County Commission, to assist in a long term plan for growth and expansion with the District Attorney's Office that meets the criminal justice needs of the County.
2. 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.
3. Review grants and alternative funding sources for solving "cold case" homicides.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Felony counts filed:	9,630	9,744	10,416	10,750
Felony counts disposed:	7,660	7,952	8,100	8,300
Misdemeanor counts filed:	1,835	1,856	1,984	2,050
Misdemeanor counts disposed:	3,129	3,248	3,300	3,500
Cost per count filed:	$ 326.75	$ 329.64	$ 295.81	$ 304.52
Cost per count disposed:	$ 347.23	$ 341.41	$ 321.76	$ 330.33
Average number of cases per attorney:	1,712	1,753	1,586	1,537
Victims served:	4,173	4,600	4,300	4,400

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	3,487,807	3,541,132	3,441,963	3,708,469
Operations	258,407	239,277	226,126	189,440
Total	**3,746,214**	**3,780,409**	**3,668,089**	**3,897,909**

Federal Narcotics Condemnation Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	-	28,174	-	-
Total	**-**	**28,174**	**-**	**-**

State Narcotics Condemnation Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	-	-	-	-
Capital Outlay	50,010	-	-	-
Total	**50,010**	**-**	**-**	**-**

Victim Assistance Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	143,731	145,592	151,674	174,040
Operations	12,577	12,753	25,900	15,361
Operating Transfers Out	35,532	41,961	35,532	35,532
Total	**191,840**	**200,306**	**213,106**	**224,933**

2015 Departmental Summary

Clayton County, Georgia

District Attorney

Other County Grants Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	178,331	180,109	-	-
Operations	1,895	943	8,957	42,631
Total	**180,226**	**181,052**	**8,957**	**42,631**

District Attorney Child Support Recovery Unit (Other County Grants Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	592,979	611,391	629,037	-
Operations	55,099	54,848	70,138	13,244
Total	**648,078**	**666,239**	**699,175**	**13,244**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
District Attorney	E	1	1	1
Chief Assistant District Attorney	S	1	0	0
Assistant District Attorney/State-3	S	1	0	0
Assistant District Attorney/State-2	S	1	0	0
District Attorney (Child Support)	A	1	0	0
Executive Assistant District Attorney	A	1	1	1
Chief Investigator	33	1	1	1
Deputy Chief Assistant District Attorney	33	1	2	2
Senior Litigation Assistant D.A.	31	9	8	11
DA Unit Supervisor	30	2	2	2
DA Training Supervisor	30	1	1	1
Senior Assistant DA (Child Support)	29	1	1	0
Senior Assistant District Attorney	29	0	1	0
Investigator III	28	12	14	14
Assistant District Attorney	27	1	1	0
Office Manager	26	1	1	1
Investigator II	26	4	1	1
Program Development Coordinator	26	1	1	1
Child Support Administrator	25	1	1	1
Assistant 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
Victim Assistance Coordinator, Senior	19	1	1	1
Investigator Assistant	17	1	1	1
Victim Assistance Coordinator	17	1	1	1
Legal Assistant	17	5	5	5
Program Development Asst Coordinator	17	0	1	1
Legal Assistant II	16	1	1	1
Case Manager (Child Support)	16	9	9	9
Legal Secretary	15	2	0	0
Victim Advocate	15	2	2	2
TOTAL # OF POSITIONS:		67	62	62

2015 Departmental Summary

Clayton County, Georgia

District Attorney

Significant Expenditure & Staffing Changes

Add: 3 Sr. Litigation Assistant District Attorneys
Delete: 1 Assistant District Attorney
2 Sr. Assistant District Attorney

2015 Departmental Summary

Clayton County, Georgia

Economic Development Office

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.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Contact, assist and aid in the retention & expansion of existing industries and businesses in Clayton County.

Objective I: Work with ED Strategic Plan partners to create Existing Industry visitation program identified in ED Plan.
Objective II: Continue the business intelligence research begun in FY11/12 using the recently acquired Synchronist software.
Objective III: Work with the Clayton State University Supply Chain Management Program to leverage programs and assistance for Clayton County logistics and supply chain firms.
Objective IV: Hold annual Industry Appreciation Month to showcase existing industries and major employers in the county. Travel to visit headquarters offices of county major employers to thank them for doing business in Clayton, and to discuss and identify possible issues or opportunities to assist and grow these firms.

Goal II: To identify and recruit new businesses and industries in order to grow jobs, investment and the tax base, thereby improving the quality of life for the Citizens of Clayton County.

Objective I: Continue the implementation of development incentives identified in FY2010 as recruitment tools for attracting new business, industries and investment.
Objective II: Cultivate economic growth in the updated Target Industry Clusters from the ED Strategic Plan in FY2013 (Chemical Cultivate economic growth in the updated Target Industry Clusters from the ED Strategic Plan in FY2013 Manufacturing, Logistics & Transportation, Aerospace & Aviation, Food and Beverage Processing & Manufacturing).
Objective III: Cultivate economic growth in other initiatives: Retail/Hospitality/Tourism, and Film/Sports/Entertainment.
Objective IV: Design and build new multi-story Economic Development "One-Stop Shop" in University Station to combine county-wide resources and strategic economic development partners into a single facility, making it easier for entrepreneurs, business & developers to find the assistance they need, and to improve the county's ability to attract jobs and investment.
Objective V: Organize and participate in domestic and international business trade missions with strategic ED partners.
Objective VI: Continue use of resources like Co-star to develop a repository of available properties & demographic/market data to provide real-time, customizable reports to clients.
Objective VII: Attend and display at trade shows which attract our targeted industries.

Goal III: Support the development and redevelopment of specific areas of the county.

Objective I: Serve as staff liaison for the properties owned by the Development Authority of Clayton County.
Objective II: Work with municipal partners, county departments and property owners to develop revitalization plans for the declining commercial corridors in Clayton County.
Objective III: Develop and implement incentives programs and/or initiatives to foster economic growth in the county's Tax Allocation Districts and identified (re)development areas.

2015 Departmental Summary

Clayton County, Georgia

Economic Development Office

Goal IV: Support the development and redevelopment of specific areas of the county.

Objective I: Leverage the resources of strategic partners such as the Georgia Department of Labor, Clayton State University, Atlanta Tech, Clayton Public Schools and others, to prepare the workforce in Clayton for jobs in the new economy.

Objective II: Encourage Clayton County residents to explore continuing education and training opportunities to increase their marketability.

Goal V: To support the improvement and professional advancement of Economic Development Office staff.

Objective I: Conduct strategic departmental planning meetings.

Objective II: Attend required training through the Clayton County Personnel Department.

Objective III: Participate in IEDC and other sanctioned economic development training courses.

Objective IV: Participate in continuing education, leadership and networking opportunities through trade associations, chambers of commerce, industry groups and other strategic partners.

Goal VI: To market the social and economic assets and advantages of Clayton County to increase public awareness, establish brand recognition and heighten commercial investment opportunities.

Objective I: Present timely economic development presentations and updates to homeowner's associations, civic groups, chambers of commerce, trade associations and other community organizations.

Objective II: Produce regular printed and digital marketing/communications products like newsletters and reports.

Objective III: Regularly network with industry colleagues to keep Clayton County in a positive light.

Objective IV: Execute an annual legislative and business mission trip to Washington, DC to visit elected officials, site selection and economic development consultants, and trade associations.

Objective V: Maintain social media sites for the office (Facebook/Twitter) to promote Clayton County.

Goal VII: Leverage the County's Camera Ready certification to attract new film and entertainment projects.

Objective I: Maintain and expand film office website www.FilmClayton.com.

Objective II: Maintain database of film-friendly sites and locations for the State of Georgia Film Office.

Objective III: Maintain social media sites for the office (Facebook/Twitter) to promote Clayton as a film destination.

Objective IV: Work with the media to promote projects occurring in Clayton County.

Goal VIII: Incent and attract new hotel and tourism product to Clayton County.

Objective I: Promote the use of the recent hotel/motel tax increase for significant new projects like the National Museum of Commercial Aviation and an African-American experience in Jonesboro.

Objective II: Research and identify possible and economically feasible new tourism product for the county, including working on the restoration of Historic Rex Village.

Goal IX: Promote and assist existing tourism product in Clayton County.

Objective I: Maintain contact with existing hotels in Clayton County to monitor their health.

Objective II: Network with the hospitality/group tour industry to promote existing and future product in Clayton County.

Objective III: Leverage sites used in film projects for the creation of the Clayton County Film Trail.

Departmental Issues for FY 2016 and Beyond

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

2015 Departmental Summary

Clayton County, Georgia

Economic Development Office

Performance Measurements	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Companies Provided Community Info:	90	56	92	100
Prospects Contacted Regarding Relocation or Expansion:	60	72	88	80
New Jobs Created:	415	205	1,400	400
Cost Per New Job Created:	$ 1,172.50	$ 2,672.69	$ 1,935.76	$ 1,926.99

Hotel/Motel Tax Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	323,256	352,768	369,604	392,908
Operations	161,978	204,161	212,685	170,418
Operating Transfer Out	1,353	-	-	-
Total	**486,587**	**556,929**	**582,289**	**563,326**

Other County Grants Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	5,353	-	80,000	-
Total	**5,353**	-	**80,000**	-

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Economic Development Officer	A	1	1	1
Deputy Economic Development Officer	31	1	1	1
Marketing & Communications Project Manager	30	1	0	0
Project Manager/Economic Development	30	0	1	1
Research & Marketing Analyst	24	1	1	1
Office Manager	15	1	1	1
TOTAL # OF POSITIONS:		5	5	5

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Elections

Mission Statement

To provide the citizens of Clayton County the opportunity to exercise his or right to vote in an efficient, eqitable, professional, courteous and non-partisan manner in accourdance with state and federal laws.

Functions

Conduct federal, state and county elections, provide accurate election results and statistics; obtain and train poll workers; test and maintain the votiung equipment; provide voting precincts including advance and absentee voting locations; prepare and provide in a timely manner, ballots for absentee voting; and qualify all prospective candidates.

Departmental Goals, Objectives, & Issues

Goal I: Ensure that the Elections and Registration office is centrally located for the citizens of Clayton County and provide a safe and healthy work environment for staff.

Objective I: Secure a leased location by June 30, 2015.

Objective II: Purchase Kardex Letriever (Series 80) filing system by June 30, 2015.

Goal II: Improve the voting experience for the citizens, candidates and elected officials.

Objective I: Increase the number of express polls used in voting precincts to verify voters during elections.

Objective II: Implement easyfile software to enable elected officials and candidates to file reports electronically using a secure method of filing.

Objective III: Implementing Balotar Ballot on Demand allowing the ability to print absentee and provisional ballots as needed eliminating waste and therefore, cost effective.

Goal III: Provide and maintain quality and efficient services to the citizens of Clayton County.

Objective I: Additional full-time staff in anticipation of potential increased workload.

Objective II: Adequate and efficient training for staff and poll workers on new state voter Registration system to comply with mandated state standards.

Objective III: Continue to provide voter education partnership with Clayton County school system by random visits to schools and hosting class field trips to the Elections and Registration's office.

Long-term departmental Issues for FY 2016 and Beyond

1. Continue to strengthen voter education in the community and schools.
2. Continue to stay informed of pertinent information and/or changes in federal and state laws.
3. Acquire additional voting machines.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Number of Elections Held:	6	1	3	5
Number of Optical Scan Ballots Used:	4,714	79	750	200

2015 Departmental Summary

Clayton County, Georgia

Elections

General Fund	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	182,122	503,318	263,939	303,939
Operations	95,129	113,046	111,271	111,594
Capital Outlay	-	-	40,000	-
Total	**277,251**	**616,364**	**415,210**	**415,533**

Personnel

No full-time personnel in this department.

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Emergency Medical Services

Mission Statement

Clayton County Fire & Emergency Services 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.

Functions

To provide emergency medical services.

Departmental Goals, Objectives, & Issues

Goal I: Enhance customer service to the Citizens and visitors of Clayton County within the Emergency Medical Service Delivery system.

Objective I: Develop EMS related customer service program by December 31, 2014.

Objective II: Deliver Customer Service Class to all North Battalion Stations by March 31, 2015.

Objective III: Deliver Customer Service Class to all South Battalion Stations by June 30, 2015.

Goal II: To obtain additional resources and infrastructure to carry out expansion of certain programs and services.

Objective I: Finalize state law research, assemble panel of industry experts, and finalize base framework by August 1, 2014.

Objective II: Present new model to Senate Public Safety Committee for necessary rule changes by February 28, 2014.

Objective III: Develop new scope of practice and patient care protocols for approval by Medical Director by January 31, 2015.

Objective IV: Deliver training on new scope and protocols to line personnel by June 30, 2015.

Long-term departmental Issues for FY 2016 and Beyond

1. Evaluate new Community Paramedicine Model for effectiveness and future staffing / capital needs.
2. Develop community awareness programs to enhance the growth of the Community Paramedicine Program.
3. Work with Fleet Maintenance to develop an EMS Vehicle Replacement Schedule.
4. Achieve and maintain EMS academy accreditation.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Total Calls Received:	23,162	25,156	25,059	26,562
Number of Patients Transported:	15,750	16,764	16,790	17,797
Average Response Time (Minutes):	6:44	6:50	7:01	6:57
Total Stations:	14	14	14	14
Stations With Transport Units:	12	12	12	12

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	6,845,935	6,771,910	6,921,467	7,491,097
Operations	384,437	500,635	950,150	927,352
Lease Payments	-	-	-	-
Capital Outlay	114,293	11,330	-	-
Total	**7,344,665**	**7,283,875**	**7,871,617**	**8,418,449**

2015 Departmental Summary

Clayton County, Georgia

Emergency Medical Services

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	-	-	-	-

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Deputy Chief- Planning	31	1	1	1
EMS Captain	28	4	4	4
Paramedic Lieutenant	27	3	3	3
Paramedic Sergeant	25	29	28	28
Fire Sergeant	24	6	7	7
Fire Medic	22	19	15	15
Firefighter III	21	4	8	8
Firefighter II	20	15	23	23
Firefighter I	19	28	20	20
Administrative Secretary	15	1	1	1
Principal Secretary	13	1	1	1
TOTAL # OF POSITIONS:		111	111	111

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Extension Services

Mission Statement

To improve the quality of life for Clayton residents and to support the economic development and growth within the county through educational programming in Agriculture, Family and Consumer Science, 4-H Youth and Environmental Stewardship.

Functions

To provide unbiased research based education in Agriculture/Horticulture, Family & Consumer Sciences & 4-H.

Departmental Goals, Objectives, & Issues

Goal I: Within the fiscal year 2014-2015 Extension will provide educational programming and resources to the citizens of Clayton County

Objective I: Administer the 4-H Youth Development program.

Objective II: Five in classroom sessions for 3,400 5th graders. 100 additional youth between the ages of 10 and 18 will participate in one or more of the following clubs; public speaking, consumer judging, horse club, cooking club, and community service. Leadership development and environmental education.

Objective III: Administer and facilitate the Family and Consumer Sciences program. Financial Literacy, ServSafe Food Safety Certifications, Chronic Disease Prevention, Housing/HUD counseling Foreclosure prevention, delinquency & default, Child Development/Parenting Education, Foods & Nutrition, Food Preservation and Clayton on the Move .

Educational contacts: 2,500

Objective IV: Agriculture and Horticulture Programming. Provide UGA Diagnostic and laboratory services in the areas well and municipal water testing, soils, plant and insect identification.

Objective V: Increase availability of fruits and vegetables by expanding the Extension Farmers Market (3,000) Train existing and new (10) Master Gardeners to expand outreach to the community. Conduct 4 commercial pesticide classes for the commercial green industry.

Objective VI: Provide Saturday workshops for first time youth offenders – 24 sessions.

Goal II: To obtain additional resources and infrastructure to carry out expansion of certain programs and services.

Objective I: Provide Arborists consultancy services for county departments as requested.

Objective II: Obtain one used pick- up truck and appropriate equipment to support Arborist functions.

Objective III: Obtain one closed trailer to support Community Garden development.

Objective IV: Obtain one additional stove to support the growth of the 4-H Youth Development Cooking Club.

Objective V: Transition one part-time staff to full- time status.

Objective VI: Submit one additional grant proposal.

Goal III: To increase partnerships county departments and other relevant agencies and businesses in order to increase resources to strengthen existing and new programs and projects.

Objective I: Collaborate with Community Development to develop the Cottage Food Industry in Clayton.

Objective II: Collaborate with Parks & Recreaction for the establishment of additional community gardens (78 plots).

Objective III: Partner with Kaiser Permanente, Clayton County Water Authority and Clayton Parks and Recreation for the implementation of Clayton on the Move and the creation of a Clayton County Wellness Council.

Objective IV: Increase awareness of Clayton Extension programming and services by conducting two educational programs on Channel23TV.

2015 Departmental Summary

Clayton County, Georgia

Extension Services

Goal IV: To strengthen staff skill sets and morale through additional training opportunities.

Objective I: Coordinate two team building training meetings for Extension staff.

Objective II: Identify three job specific training opportunities outside of regular opportunities available through Clayton County and the University of Georgia.

Objective III: Monthly recognition at staff meetings for outstanding work or customer service.

Long-term departmental Issues for FY 2016 and Beyond

1. Clayton Extension's Plan of Work includes programming for obesity prevention, health and wellness, connect citizens and entrepreneurs to fresh safe food, parenting education and youth leadership and life sill development.
2. Development of a commercial kitchen to be used for commercial production and processed food. Will also be used by the 4-H Youth Development program.
3. Farmer's Market growth, both the number of vendors and customers.
4. Increased funding for the Parenting Program.
5. Transition of part-time staff to full time status in order to fully support the projects/issues listed above.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Home/ Site Visits:	31,486	31,602	3,400	3,500
Volunteer Hours:	4,105	4,000	4,100	4,600
Soil Samples:	74	160	160	215
4-H Enrollment:	2,822	3,700	3,700	3,500
Participants at District Public Speaking:	84	90	100	120
Community Gardens:	16	18	25	78
Farmers Market Attendance:	1,460	2,000	2,500	3,000
Classes Coordinated/Taught:	15,223	15,376	1,600	5500
Parents as Teachers in ABC's of Parenting:	526	800	800	150
Clayton on the Move Contacts:	n/a	375	400	600
Total Educational Contacts:	n/a	n/a	n/a	21,000

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	168,509	184,500	236,435	247,545
Operations	36,549	46,274	38,949	34,430
Total	**205,058**	**230,774**	**275,384**	**281,975**

Drug Abuse Treatment and Education Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	92	-	-	-
Operations	6,214	6,273	5,000	7,000
Total	**6,306**	**6,273**	**5,000**	**7,000**

2015 Departmental Summary

Clayton County, Georgia

Extension Services

Other County Grants Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	49,205	50,894	57,581	-
Operations	13,302	228	21,703	10,000
Total	**62,507**	**51,122**	**79,284**	**10,000**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
County Extension Coordinator	S	1	1	1
Program Coordinator	18	1	1	1
Coorperative Extension Agent	S	1	1	1
County Extension Agent	S	1	1	1
Secretary/Extension Office	S	1	1	1
Principal Secretary	13	2	2	2
Horticulture Program Assistant	10	1	1	1
TOTAL # OF POSITIONS:		8	8	8

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Finance

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.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Improve internal controls and financial processes.

Objective I: Establish written policies and procedures for all key functions by end of fiscal year 2015.

Objective II: Utilize internal audits to strengthen practices, identify and correct internal control weaknesses.

Objective III: Implement improvements identified for accounts payable processing by April 2015. Decrease the use of check requests by 20%.

Goal II: Identify enterprise software to improve decision making and provide timely financial reporting.

Objective I: Identify financial reporting needs for both internal and external use by end of fiscal year 2015.

Objective II: Establish a priority of internal systems to be implemented first.

Objective III: Establish criteria to evaluate software and utilize it for the RFQ/RFP. Work with Central Services to evaluate vendors.

Objective IV: Work with Information Technology to identify hardware, network and support function needed for the implementation of the enterprise system.

Long-term departmental Issues for FY 2016 and Beyond

1. Identify enterprise software to improve decision making and provide timely, accurate financial reporting.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Checks processed by AP per employee:	12,112	12,200	12,250	12,250
Budget per analyst. (millions):	$83.3	$83.7	$86.4	$90.2
Monthly Journal Entries:	355	360	375	350
Budget Amendments processed:	77	112	105	89
Received Certificate of Achievement for CAFR:	Yes	Yes	Yes	In Process
Received Distinguished Budget Award:	Yes	Yes	Yes	In Process

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	2,286,906	2,241,694	2,782,782	2,836,529
Operations	12,818	113,457	30,939	(19,165)
Capital Outlay	-	44,277	25,042	-
Operating Transfer Out	-	(1)	-	-
Total	**2,299,724**	**2,399,427**	**2,838,763**	**2,817,364**

2015 Departmental Summary

Clayton County, Georgia

Finance

Mail-Room (General Fund)				
Personal Services	56,536	54,711	57,011	49,153
Operations	573,219	528,082	559,900	559,900
Total	**629,755**	**582,793**	**616,911**	**609,053**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Director Finance/Comptroller	39	1	1	0
Deputy CFO- Finance	35	1	1	1
Deputy CFO Budget and Grants Special Projects	35	0	0	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 Asst/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

Significant Expenditure & Staffing Changes

Add: 1 Deputy Chief Financial Officer Budget and Grants Special Projects
Delete: 1 Director Finance/Comptroller

2015 Departmental Summary

Clayton County, Georgia

Fire

Mission Statement

The Clayton County Fire and Emergency Services is committed to excellence through the protection of Life, Property, and the environment.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Enhance service delivery by exceeding the standards for Fire Service Deployment

Objective I: Review new ISO Fire Service Rating Schedule and develop plan of action by September 2014.

Objective II: Begin the Fire Service Accreditation process by becoming a registered agency by July 30, 2014.

Objective III: Complete step two of the accreditation process by becoming an applicant agency by June 30, 2015.

Goal II: Increase department training by enhancing facilities and capabilities.

Objective I: Complete design review, break ground, and begin construction on new training building by December 30, 2014.

Objective II: Initiate tablet-based testing for initial fire training programs by September 30, 2014.

Objective III: Provide advanced educational opportunities to department personnel through established articulation agreements.

Goal III: Ensure local government and community disaster preparedness through comprehensive planning and marketing.

Objective I: Develop base Continuity of Government Operations Plan by September 30, 2014.

Objective II: Present draft to Director of Emergency Management for approval by November 30, 2014.

Objective III: Finalize plan and submit for approval by the board by February 28, 2015.

Objective IV: Finalize Readykids campaign and roll out via Readyclayton.com by December 31, 2014.

Long-term departmental Issues for FY 2016 and Beyond

1. Prepare a detailed plan of action to address station location deficencies identified by the 2012 ISO Evaluation within the City limits of Lovejoy and the unincorporated sections of Stockbridge and assess the changes to the Rating Schedule.
2. Work with Fleet Maintenance to develop a Fire Suppression Vehicle replacement program.
3. Continue effort to obtain accreditation through the 18 month evaluation process.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Total Fire Calls:	954	789	645	684
Number of False Calls:	1,082	1,238	1,208	1281
Haz Mat Calls:	180	168	181	192
Other Call Types:	5,194	5,258	5,769	6115
Fire Inspections Performed:	2,579	1,522	2,635	2793
Average Response Time (Minutes):	6:47	7:00	6:56	6:58

2015 Departmental Summary

Clayton County, Georgia

Fire

Fire Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	17,183,298	16,900,653	16,909,027	17,700,299
Operations	2,335,308	1,897,082	2,081,053	2,170,159
Capital Lease Principal Payment	233,736	-	-	-
Capital Outlay	290,187	6,050	12,754	110,368
Operating Transfer Out	3	-	-	-
Total	**20,042,532**	**18,803,785**	**19,002,834**	**19,980,826**

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	15,988	19,442	-	-
Capital Outlay	-	-	-	-
Operating Transfer Out	-	-	-	-
Total	**15,988**	**19,442**	**-**	**-**

Information Technology Admin (Reimposition SPLOST 2009 Fund)

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	6,598	26,026	362,948	-
Capital Lease Principal Payment	318,163	316,525	316,687	-
Capital Outlay	-	4,020	4,086,191	-
Total	**324,761**	**346,571**	**4,765,826**	**-**

Emergency Management (General Fund)

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	36,242	21,943	182,833	181,259
Operations	24,112	21,935	22,325	27,775
Total	**60,354**	**43,878**	**205,158**	**209,034**

Emergency Management (Other County Grants Fund)

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	141,910	155,654	-	-
Operations	4,215	-	122,927	77,827
Capital Outlay	-	-	42,466	-
Total	**146,125**	**155,654**	**165,393**	**77,827**

2015 Departmental Summary

Clayton County, Georgia

Fire

Personnel (Fire Fund)				
Title	**Pay Grade**	**FY 2013**	**FY 2014**	**FY 2015**
Fire Chief	39	1	1	1
Assistant Fire Chief	35	2	0	0
Fire/Chief Operations Officer	35	0	1	1
Fire/Chief Financial Officer	35	0	1	1
Deputy Chief- Operations	31	1	1	1
Deputy Chief- Prevention	31	1	1	1
Deputy Chief- Prof Standards	31	0	1	1
Deputy Chief- Support Services	31	1	0	0
Battalion Chief	29	7	7	7
Fire Captain	28	6	6	6
Paramedic Lieutenant	27	25	24	24
Fire Lieutenant	26	36	37	37
Systems Analyst/Fire	25	1	1	1
Statistical Data Analyst	25	1	1	1
Paramedic Sergeant	25	18	18	18
Inventory Control Supervisor	25	1	1	1
Fire Sergeant	24	33	33	33
Fire Medic	23	21	21	21
Firefighter III	21	18	24	24
Office Manager	20	1	1	1
Firefighter II	20	31	30	30
Firefighter I	19	44	39	39
Fire Supply Specialist	19	1	1	1
Administrative Secretary	15	2	2	2
Principal Secretary	13	1	1	1
TOTAL # OF POSITIONS:		253	253	253

Personnel (Emergency Management)				
Emergency Management Operations Officer	28	1	1	1
Homeland Security Operations Officer	25	0	0	0
Systems Analyst/Emergency Mgmt.	20	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		3	3	3

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: To ensure county Fleet Replacement Policy and Procedure Manual has standards and methods that improve efficiency and effectiveness for end users.

Objective I: Develop parameters to improve county vehicles and equipment efficiencies by implementing a policy by June 2015.

Objective II: Monitor policy for methods' operational effectiveness for Fleet Maintenance and end users.

Goal II: To request for sustainment training funds for the Fleet Maintenance Department personnel.

Objective I: Renew current National Association of Fleet Administrator (NAFA) membership.

Objective II: Carry over FY2014 NAFA budget for sustainment training to FY2015 for the Director and Assistant Director of Maintenance.

Goal III: To ensure the Fleet Maintenance Garage and fenced in parking area is secure and preventive measures are in place to protect against theft.

Objective I: Develop and implement a scan card security system by December 31, 2014 and ensure all stakeholders are informed.

Objective II: Improve security measures through quarterly monitoring of the new scan card system.

Goal IV: To ensure the new Fueling Center is built per the design and on schedule with all of the requested approved engineering.

Objective I: Work with the Program Manager to reduce cost of the project by closely monitoring the scope of work and project timeline.

Objective II: Monitor the construction upon completion in 2015 for possible repairs within the warranty.

Long-term departmental Issues for FY 2016 and Beyond

1. 2015 SPLOST Fleet Replacement Management.
2. Standard Operations Procedures for Preventive Maintenance Care Scheduling.
3 Standard Operations Procedures for Fueling Efficiencies (Best Practices).

2015 Departmental Summary

Clayton County, Georgia

Garage

Performance Measurements	FY 2012	FY 2013	FY 2014	FY 2015
1. Conduct quality assurance checks	n/a	n/a	95%	98%
2. Spot check conducted by Supervisor after repair	n/a	n/a	70%	98%
3. 25% Inventory on parts	n/a	n/a	70%	98%
4. Purge old and outmoded parts	n/a	n/a	70%	98%
5. Standard PM labor hours	n/a	n/a	70%	98%
6. No vehicle pending Auction on Garage premises over 30 days.	n/a	n/a	85%	98%

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,048,433	1,022,890	1,141,337	1,024,624
Operations	4,554,708	4,445,532	4,590,653	4,307,503
Total	**5,603,141**	**5,468,422**	**5,731,990**	**5,332,127**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Director of Fleet Maintenance	36	1	1	0
Assistant Director of Fleet Maintenance	25	1	1	1
Shop Foreman	23	1	0	0
Office Manager	20	1	1	1
Heavy Equipment Lead Mechanic	20	1	1	1
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
Service Writer	15	0	1	1
Parts Assistant	13	1	1	1
Fuel Attendant	9	1	1	1
TOTAL # OF POSITIONS:		21	21	20

Significant Expenditure & Staffing Changes

Delete: 1 Director of Fleet Maintenance

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

To provide legal representation to indigent defendants.

Departmental Goals, Objectives, & Issues

Goal I: Strengthen the relationship between Indigent Defense Administration and the Office of the Circuit Public Defender through oversight of inmate requests, case management of panel attorneys, and data sharing for overall efficiency.

Objective I: Decrease funds allocated to printing expense of case assignment documents.

Objective II: Increase interaction with the Office of the Circuit Public Defender which may decrease the impact of repetitive inmate requests.

Objective III: Ensure minimal level of complaints in reference to panel attorney representation of clients

Goal II: Manage the process of invoices submitted by panel attorneys

Objective I: Ensure the billing amounts of invoices that are reviewed by the Governing Committee are reasonable with minimal cost.

Objective II: Ensure that invoices are received

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Total Cases - Panel Attys, Public Def, Lister/Holt:	14,812	14,100	13,000	13,300
Total Cases - Panel Attorneys Only:	417	453	450	425
Cost Per Case (Average) Panel Attys Only:	915	830	695	600
Office Supplies (Budget):	852	2,301	2,708	2,500

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	106,646	106,611	163,332	164,373
Operations	2,789,075	2,554,537	2,519,268	2,611,806
Total	**2,895,721**	**2,661,148**	**2,682,600**	**2,776,179**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Director, Indigent Defense	23	1	1	1
Principal Secretary	13	1	1	1
Court Panel Assistant (Vacant)	17	1	1	1
TOTAL # OF POSITIONS:		3	3	3

2015 Departmental Summary

Clayton County, Georgia

Indigent Defense

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Information Technology

Mission Statement

To build a solid and comprehensive technology infrastructure, maintain an efficient and effective operation environment and deliver high quality and timely services.

Functions

To serve as the example of outstanding use of technology to maximize business efficiencies that promote good government.

Departmental Goals, Objectives, & Issues

Goal I: Redesign customer service program

Objective I: Transition from help desk to service desk.
Objective II: Fully staff service desk and modify procedures.
Objective III: Implement a knowledgebase.

Goal II: Increase technology knowledge

Objective I: Service desk redesign to include education function.
Objective II: Online, interactive reference library.
Objective III: Implement a "train the trainer" program.

Goal III: Reduce and manage technology risk

Objective I: Establish enterprise technology policy(s).
Objective II: Create an executive governance council.
Objective III: Implement "best practices" regarding technology usage.
Objective IV: Standardization.

Goal IV: Reduce technology costs

Objective I: Provide extended connectivity coverage.
Objective II: Reduce hardware failures.

Goal V: Archive disposition management

Objective I: Review the current records management plan.
Objective II: Implement Archives and Records training.
Objective III: Enterprise policy.
Objective IV: Digitizing of records.

Long-term departmental Issues for FY 2016 and Beyond

1. Capacity planning to continue projects approved in existing SPLOST programs and prepare for projects approved in the upcoming 2015 SPLOST program.
2. Transition of roles and development of new skills as technology advances and new technologies are implemented.
3. Succession planning to prepare for loss of knowledge, experience, and skills from increasing staff retirement eligibility.

2015 Departmental Summary

Clayton County, Georgia

Information Technology

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Enterprise Infrastructure/Operations Help Desk Support Requests	9,093	12,039	13,745	12,577
Enterprise Application Support Help Desk Support Requests	2,467	2,252	2,297	2,239
Enterprise Application Support Projects Opened	331	237	377	400
Enterprise Application Support Projects Closed	352	256	425	450
Enterprise Application Support Outstanding Requests	238	219	171	121
First Time Submittal of Records to Archives	2,698	2,500	1793	1500
Return of Records to Archives	4,428	4,500	4,595	3,600
Retrieval of Records to Archives	4,497	4,600	3,535	4200

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	460,950	3,551,289	3,884,472	4,090,518
Operations	152,471	1,187,529	1,400,530	1,536,562
Capital Outlay	-	11,970	301,956	-
Total	**613,421**	**4,750,788**	**5,586,958**	**5,627,080**

Reimposition SPLOST 2009 Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	202,202	93,219	7,307,892	-
Capital Outlay	444,253	2,471,573	8,369,178	-
Total	**646,455**	**2,564,792**	**15,677,070**	**-**

Archives & Records Retention (General Fund)

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	256,149	236,200	268,297	190,753
Operations	7,599	7,225	11,388	10,388
Total	**263,748**	**243,425**	**279,685**	**201,141**

2015 Departmental Summary

Clayton County, Georgia

Information Technology

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Director, Information Technology	38	1	1	1
Assistant Director, Information Technology	34	0	1	1
Division Manager, Technical Services	33	1	0	0
Division Manager, Application Development	33	1	1	1
Division Manager, Systems Integration	33	1	1	1
Division Manager, Business Intelligence	33	0	1	1
PSDN System Manager	33	0	1	1
Systems Project Manager	31	3	2	2
Communications Services Coordinator	31	1	1	1
Desktop Support Services Coordinator	31	1	1	1
Enterprise Network Architect	31	0	1	1
GIS Coordinator	30	0	0	0
Enterprise Database Administrator	29	2	0	0
Systems Engineer	29	1	1	1
Programmer Analyst	29	14	13	13
Business Intelligence Analyst	29	0	1	1
Enterprise Security Administrator	27	1	1	1
Telecommunications Services Coordinator	27	1	1	1
Systems Administrator	27	2	2	2
SQL Database Administrator	27	0	2	2
Division Manager, Administrative Services	26	1	1	1
Webmaster	25	1	0	0
Communications Technician Senior	25	1	1	1
Communications Technician	24	3	3	3
Desktop Support Technician II	24	4	4	4
Virtual Infrastructure Administrator	24	1	1	1
Wireless Services Coordinator	23	1	1	1
Archives & Records Retention Coordinator	23	1	1	1
Business Intelligence Specialist	22	1	1	1
Desktop Support Technician I	21	3	3	3
Help Desk Services Coordinator	21	1	1	1
Archives & Records Retention Specialist	19	1	1	1
Administrative Services Specialist	18	1	1	1
Desktop Support Specialist	16	1	0	0
Enterprise Services Technician I	16	0	1	1
Administrative Services Assistant	16	2	2	2
Administrative Secretary	15	0	1	1
IT Inventory Control Specialist	14	1	1	1
Archives Inventory Clerk	12	2	2	2
TOTAL # OF POSITIONS:		56	58	58

2015 Departmental Summary

Clayton County, Georgia

Information Technology

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

To conduct departmental financial and operational audits.

Departmental Goals, Objectives, & Issues

Goal I: Create and implement a risk assessment of departments, functions, grants, etc…

Objective I: Review Departmental Inventory Control/Cash Handling procedures on a risk based rotational schedule.

Objective II: Audit on a rotating basis high risk assets such as firearms.

Objective III: Provide reasonable assurance that the internal control systems and processes are in place and actively used.

Goal II: To audit County departments to ensure their compliance with all County, State and Federal grant regulations.

Objective I: Create and initiate rotation of grants audit prior to close out based on risk.

Objective II: Provide guidance to departments when compliance with guidelines.

Goal III: Manage the Ethics Tip Line

Objective I: Create an intake investigative form and update policies and procedures regarding the hotline.

Long-term departmental Issues for FY 2016 and Beyond

1. Work with HR to incorporate educating employees on the use and reason for the Ethical Tip Line into the tri-annual training.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Internal Audits:	3	0	2	6
Business License Audits:	60	179	200	200
Miscellaneous Audits or Projects:	1	1	1	1

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personnnel Services	216,425	194,101	307,841	318,030
Operations	5,334	5,429	20,093	6,943
Total	**221,759**	**199,530**	**327,934**	**324,973**

2015 Departmental Summary

Clayton County, Georgia

Internal Audit

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Director, Internal Audit	34	1	1	1
Assistant Director, Internal Audit	30	1	0	0
Associate Internal Auditor	27	1	2	2
Audit Assistant	20	0	1	1
Administrative Assistant	16	1	0	0
TOTAL # OF POSITIONS:		4	4	4

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Juvenile Court

Mission Statement

The mission of the Clayton County Juvenile Court is to endeavor to protect and restore the children of the county as secure and 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.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: To help ensure community safety by providing effective control, supervision and monitoring of juvenile offenders.

Objective I: Secure additional funding for the Evening Reporting Center program.

Goal II: To protect the best interest of the child and the community, while if at all possible, leaving the child in the home.

Objective I: Expansion of non-secure, cost-effective and evidence-based alternatives to detention and removal of deprived children from the home.

Objective II: 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.

Goal III: To rehabilitate children through evidence-based programs and services with the result being a secure and law-abiding member of society.

Objective I: Increased and more effective supervision of high-risk juvenile offenders released into the community by means such as intensive probation, electronic monitoring and the Second Chance Court.

Goal IV: To promote collaboration with families, community organizations and governmental agencies to treat deprivation and delinquency.

Objective I: Continued collaboration with the school system, law enforcement, and other county agencies to enhance the single point-of-entry System of Care.

Long-term departmental issues for 2016 and beyond

1. Upgrading existing technology and expanding those resources to maximize efficiency and provide security of electronic files.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
CASA Volunteers:	140	143	86	122
Panel Volunteers:	38	37	34	45
Ankle Monitors:	179	122	136	145
High Risk Surveillance:	57	41	19	25
Second Chance Court (Extremely high risk)	16	11	29	25

2015 Departmental Summary

Clayton County, Georgia

Juvenile Court

General Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	3,507,097	3,537,793	3,646,841	3,764,822
Operations	441,232	417,121	457,570	469,480
Capital Outlay	-	20,835	-	-
Total	**3,948,329**	**3,975,749**	**4,104,411**	**4,234,302**

Juvenile Supplemental Services Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	19,279	17,672	16,000	15,000
Total	**19,279**	**17,672**	**16,000**	**15,000**

Other County Grants Fund (County Projects)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	10,325	-	-	-
Operating Transfer Out	-	-	-	-
Total	**10,325**	**-**	**-**	**-**

Victim Assistance Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	-	-	-	-

Other County Grants Fund (County Grants)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	379,480	269,859	94,670	-
Operations	42,980	9,241	701,264	21,459
Operating Transfer Out	-	-	-	-
Total	**422,460**	**279,100**	**795,934**	**21,459**

Reimposition SPLOST 2009 Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	56,100	344,884	127,147	-
Capital Outlay	11,497,667	1,416,039	60,392	-
Total	**11,553,767**	**1,760,923**	**187,539**	**-**

2015 Departmental Summary

Clayton County, Georgia

Juvenile Court

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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
Chief Restorative Justice	23	0	1	1
Chief Court Operations	23	0	1	1
Chief Field Operations	23	0	1	1
Chief Special Juv Justice Prog	23	0	1	1
Chief Intake Operations	23	0	1	1
Coordinator JC Program Dev and Ser	23	1	1	1
Probation Supervisor	23	3	0	0
Intake Supervisor	23	1	0	0
Clerk of Court	23	1	1	1
JDAI Coordinator	23	1	1	1
Truancy Supervisor	23	1	0	0
Citizen Review Panel Coordinator	22	1	1	1
CASA Volunteer Supervisor	19	3	5	5
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 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	7	7	7
Intake Assistant	14	1	1	1
Office Assistant, Senior	10	1	1	1
TOTAL # OF POSITIONS:		59	61	61

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Increase the visibility of the library's services, products, programs and classes by 35% within 12 months.

Objective I: Increase target marketing of library services, products, programs and classes, in-house, online & in the community.

Objective II: Increase verifiable contacts in the contact database by 25% in 12 month by capturing attendance information at every event.

Objective III: Create a comprehensive system-wide marketing plan to include redevelopment of library marketing pieces (newsletter, brochures, website, etc.).

Objective IV: Use social and news media as well as personal networking to stay current with the community trends & solicit patron-generated input and support.

Goal II: Decrease safety, security and cleanliness issues at all library branches by 40% within 12 months.

Objective I: Use off duty officers more effectively to increase the security presence to align with hours of operation & create a safe environment.

Objective II: Contract with a cleaning service on a weekly basis at all branches to decrease health threats and increase cleanliness.

Objective III: Increase our ability to monitor the collection by installing an RFID Security System to reduce theft by 50% and increase retention of library materials.

Goal III: Increase opportunities to improve literacy for Clayton County citizens (both Children and Adults) by 25% within 12 months.

Objective I: Partner with the school system providing school assignment help, through online homework help, electronic resources & educational programming.

Objective II: Work with private and public agencies to provide resources, training and other library services to children and adults unable to visit our libraries.

Objective III: Provide mandatory and continuous training for all staff to empower them with a sense of ownership of our services and technology.

Objective IV: Update and strengthen the materials collection (both print and digital) and monitor the success and relevance of each department and each branch.

2015 Departmental Summary

Clayton County, Georgia

Library System

Goal IV: Decrease the Digital Divide of the Clayton County Citizens by 25% to ensure all citizens have access to digital resources within 12 months.

Objective I: Maintain and improve our digital presence, Library Services Platform, and infrastructure for both internal and external use.

Objective II: Evaluate digital material collections & continuously monitor use & value of electronic resources provided to citizens through the library's webpage.

Objective III: Innovatively use technology to meet established and emerging computer training needs, offering beginning to advanced computer skills classes.

Objective IV: Build community partnerships with high-tech organizations and corporations for supporting and driving new technology initiatives.

Objective V: Monitor national and local trends, analyze internal statistical usage patterns & offer customized collections and programming at every branch.

Goal V: To Increase the library support by 35% by developing public advocacy and enhancing private and public partnerships.

Objective I: Enhance communication with public officials, the community, potential and current funders, specifically targeting seniors and young professionals.

Objective II: Develop partnerships with arts, cultural, educational, business, and economic organizations.

Objective III: Foster communication and collaboration between the library and its supporting organizations.

Objective IV: Create a library system-wide development plan to identify opportunities for grant writing and fundraising.

Long-term departmental Issues for FY 2016 and Beyond

1. Assure fund availability for purchasing library materials to support increased population growth and allow library growth.
2. Enhance our ability to offer access to additional high quality online resources through the library website for remote access from home and work.
3. Prepare to design, construct, furnish and equip a new Headquarters, Jonesboro and Northwest Clayton branch library from future SPLOST funds.
4. Provide sufficient support in operating cost and capital expenditure for new branches and expanded services at existing branches.
5. Develop more diverse library services to satisfy the needs of all citizens of Clayton County.
6. Funding for renovating existing libraries and repair roofs and other perpetual repair problems.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Number of Branches:	6	6	6	6
Average Operating Hours per Week:	61	61	61	61
Library Visits:	1,022,536	1,100,000	781,669	1,200,000
Public Use Computers Available:	152	185	185	200
Average Monthly Public Computer Use:	30,900	33,000	34,218	40,000
Attendance at Children's Programs:	50,722	51,000	51,326	53,000

2015 Departmental Summary

Clayton County, Georgia

Library System

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	2,473,190	2,612,061	2,763,609	2,825,314
Operations	843,668	811,312	804,414	686,671
Total	**3,316,858**	**3,423,373**	**3,568,023**	**3,511,985**

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Operating Transfer Out	978,274	927,269	-	-
Total	**978,274**	**927,269**	**0**	**0**

Reimposition SPLOST 2009 Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	105,884	984,995	145,385	-
Capital Outlay	1,620,655	2,606,682	255,407	-
Total	**1,726,539**	**3,591,677**	**400,792**	**-**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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	7	7	7
Library Assistant, Senior	15	6	6	6
Library Technical Assistant	14	2	2	2
Library Assistant	12	17	17	17
TOTAL # OF POSITIONS:		49	49	49

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: 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.

Objective I: Provide timely mandated language translation services for non-English speaking citizens.

Objective II: Complete translation of all court-related documents into Spanish and Vietnamese.

Goal II: Continue the implementation of electronic video warrant and e-filing systems for the court.

Objective I: Complete the implementation of the electronic video warrant system and the e-filing system in compliance with grant funds.

Goal III: 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.

Objective I: Continue to increase the number of court calendars and necessary staff to accommodate the significant increase in case filings.

Objective II: Establish protocols and best practices and begin implementation of a Pre-Trial Release Program.

Long-term departmental Issues for FY 2016 and Beyond

1. Continue the development and expansion of domestic violence resources and pre-trial services.
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.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Bond Hearings:	9,012	1,664	181	3,619
Claims Cases:	3,992	4,744	1,744	3,493
Dispossessory Cases:	19,766	19,754	5,721	15,080
Ordinance Violations:	2,182	1,886	612	1,560
Abandoned Motor Vehicle Cases:	2,145	1,764	745	1,551
Temporary Protective Orders:	1,284	1,156	389	943

2015 Departmental Summary

Clayton County, Georgia

Magistrate Court

General Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	701,220	787,060	1,052,012	978,897
Operations	177,730	201,905	175,270	122,239
Capital Outlay	-	-	20,901	-
Total	**878,950**	**988,965**	**1,248,183**	**1,101,136**

Other County Grants Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	11,796	-	-	-
Total	**11,796**	**-**	**-**	**-**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Chief Magistrate Court Judge	E	1	1	1
Associate Magistrate Court Judge	A	4	2	2
Associate Chief Magistrate Court Judge	A	0	1	1
Chief of Staff/Magistrate	29	0	1	1
Law Clerk, Senior	27	1	0	0
Judiciary Secretary	17	4	3	3
Principal Secretary	13	1	2	2
TOTAL # OF POSITIONS:		11	10	10

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Narcotics- Drug Enforcement Task Force

Mission Statement

To enforce local, state, and federal statutes which prohibit the possession, use or distribution of narcotics, prescription, non-prscription, dangerous drugs and other restricted or controlled substances through a combination of aggressive law enforcement tools.

Functions

To identify violations of Federal, State Laws and County ordinances through aggressive and proactive narcotic investigations.

Departmental Goals, Objectives, & Issues

Goal I: To reduce the activities of illegal narcotics trade in the businesses and communities of Clayton County.

Objective I: In accordance with the police departments overall Goals and Objectives for Recruitment and by increasing man power for efficiency and effectiveness by 10%.

Goal II: To promote proactive measures as it relates to drug / gang criminal activity within our communities.

Objective I: In accordance with the police departments overall Goals and Objectives for Community Outreach by increasing community relations through social media and educational forums.

Long-term departmental Issues for FY 2016 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 detectives and support staff, to focus on liaisons with outside agencies.
2. Have a major impact on quality of life throughout Clayton County through increased narcotics enforcement of illegal narcotics.
3. To expand the Narcotics Task Force Interdiction Unit.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Total Man Power:	25	25	26	29
Street value of narcotics removed:	28,426,549	37,644,964	30,046,874	40,000,000
Total Arrests:	302	327	319	350

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,889,679	1,802,426	1,853,078	1,956,474
Operations	114,037	67,859	109,586	109,574
Total	**2,003,716**	**1,870,285**	**1,962,664**	**2,066,048**

2015 Departmental Summary

Clayton County, Georgia

Narcotics- Drug Enforcement Task Force

Federal Condemnation Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	131,220	242,939	145,000	85,000
Capital Outlay	-	2,063	-	-
Operating Transfers Out	-	-	-	-
Total	**131,220**	**245,002**	**145,000**	**85,000**

State Condemnation Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	69,034.00	95,256.00	80,840.00	30,000.00
Capital Outlay	-	42,076.00	87,712.00	-
Total	**69,034**	**137,332**	**168,552**	**30,000**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Special Agent In Charge	31	1	0	0
Police Major	31	0	1	1
Assistant Special Agent in Charge	28	1	0	0
Captain- Narcotics	28	2	3	3
Lieutenant- Narcotics	26	3	3	3
Sergeant- Narcotics	24	3	3	3
Police Investigator	22	13	13	13
Principal Secretary	13	3	3	3
TOTAL # OF POSITIONS:		26	26	26

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Improve and detail non-specific General Fund spending.

Objective I: Reduce redundancy of expenses budgeted in departments.

Objective II: Consolidate key support expenditures within Other General Government departments by end of fiscal year 2015.

Long-term departmental Issues for FY 2016 and Beyond

1. Improve tracking within accounts to identify departments where spending variences may occur.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
General Fund Expenditures:	$169,810,498	$192,358,539	$178,600,537	$180,393,220

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	649,256	581,110	(3,402,653)	(2,790,653)
Operations	15,833,537	16,673,498	16,669,372	16,405,734
Capital Lease Payment	993,350	1,144,836	1,186,704	1,182,204
Capital Outlay	717,546	4,095,392	2,305,130	800,000
Operating Transfer Out	1,478,359	18,802,495	5,015,747	5,551,042
Total	**19,672,048**	**41,297,331**	**21,774,300**	**21,148,327**

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	272,511	98,899	143,630	150,000
Operating Transfer Out	-	29,066	-	-
Total	**272,511.00**	**127,965**	**143,630**	**150,000**

Drug Abuse Treatment & Education Fund

Expenditures/Appropriations	2012 Actual	2013 Unaudited	2014 Budget	2015 Budget
Operations	40,000	40,000	40,000	40,000

State Narcotics Condemnation Fund

Expenditures/Appropriations	2012 Actual	2013 Unaudited	2014 Budget	2015 Budget
Operations	90,000	90,000	90,000	90,000

2015 Departmental Summary

Clayton County, Georgia

Other General Government

Reimposition SPLOST 2009 Fund

Expenditures/Appropriations	2012 Actual	2013 Unaudited	2014 Budget	2015 Budget
Personal Services	-	-	4,000,000	-
Operations	11,700,182	11,936,274	11,786,000	5,924,911
Capital Outlay	1,210	-	30,760,312	17,633,385
	11,701,392	**11,936,274**	**46,546,312**	**23,558,296**

Reimposition SPLOST 2015 Fund

Expenditures/Appropriations	2012 Actual	2013 Unaudited	2014 Budget	2015 Budget
Personal Services	-	-	-	-
Operations	-	-	-	4,597,556
Capital Outlay	-	-	-	17,058,382
	-	**-**	**-**	**21,655,938**

Personnel

No personnel in this department.

Local Assistance Grants

General Fund	2014 Unaudited	2015 Budget
Calvary Refuge	$ 25,000	$ 25,000
Alzheimers Support	35,000	35,000
Rainbow House	175,000	175,000
Arts Clayton	85,000	85,000
Clayton Soil and Conservation	4,200	4,200
Family and Children Services	116,825	116,825
Community Service - Legal Aid	234,000	234,000
Family Care	22,600	22,600
Hearts to Nourish	15,000	15,000
Community Service-Rent/Utilities Aid	30,000	30,000
Housing Authority/Home Repair	10,000	10,000
Historic Jonesboro	10,000	10,000
Amazing Grace Evangelical	10,000	10,000
Good Shepard Clinic	20,000	20,000
Vietnamese Social Center	2,500	2,500
Department of Human Resources-Health Depart	698,000	698,000
Department of Human Resources-Mental Health	369,000	369,000
Total	**$ 1,862,125**	**$ 1,862,125**

Drug Abuse Treatment & Education Fund		
DHR Mental Health	$ 40,000	$ 40,000
Substance Abuse Program	15,000	15,000
Prevention Plus	15,000	15,000
Clayton House	10,000	10,000
Total	**$ 80,000**	**$ 80,000**

2015 Departmental Summary

Clayton County, Georgia

Other General Government

State Narcotics Condemnation Fund				
Securus House	$	60,000	$	60,000
Southern Crescent Sexual Assault Center		30,000		30,000
Total	**$**	**90,000**	**$**	**90,000**

Other General Government (Significant Expenditure & Staffing Changes)

In FY 2015 employee time worked on SPLOST projects will be charged to the related project in the SPLOST Fund.

2015 Departmental Summary

Clayton County, Georgia

Parks and 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.

Functions

To provide recreational programs and manage parks, facilities and Greenspace.

Departmental Goals, Objectives, & Issues

Goal I: Ensure that current and future residents have access to recreational opportunities, services, and partnering communities.

Objective I: Establish internal and external collaborations that will increase sponsorship for 5 programs and events.
Objective II: Secure partnership with CCPS (Clayton County Public Schools) to provide residents access to programming.
Objective III: Increase the number of volunteers and interns that participate in department activities.

Goal II: Offer diverse options for residents to enjoy natural and recreation activities that are available throughout the entire County.

Objective I: Conduct a needs assessment to determine how to enhance/adjust recreational offerings throughout the County.
Objective II: Increase protected greenspace by 10% to protect the conservation and cultgural sites in various communities.
Objective III: To make facilities accessible to persons with disabilities so they are able to have an enhanced recreational experience.

Goal III: Create and use innovative channels to inform citizens of program offerings and encourage community engagement.

Objective I: Develop promotional content and circulate PSAs through new media partnerships (i.e. TV-23, news outlets, etc.)
Objective II: Provide forums for the exchange of ideas with the purpose of encouraging participation by County residents.

Long-term departmental Issues for FY 2016 and Beyond

1. The hiring and retention of qualified staff
2. Development of new partnerships and sponsorshi in supporting core programs
3. Implementation, management, and completion of 2004 and 2009 SPLOST projects.
4. Technology/asset management software needs for department operations.
5. Continue marketing and branding program to increase visibility in the community

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
% of Citizens satisfaction with appearance of parks	0	0	new measure	new measure
Number of park acres per 1,000 population	5.6	5.7	6.0	8.0
% of SPLOST spending plan achieved	0	64%	72%	90%
% of users satisfied with recreation services	N/A	N/A	75%	85%
Ratio of developed and underdeveloped park acres per grounds maintenance FTE	N/A	N/A	new measure	new measure

2015 Departmental Summary

Clayton County, Georgia

Parks and Recreation

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	4,386,791	4,649,164	5,440,468	5,507,576
Operations	1,463,855	1,383,539	1,550,766	1,253,651
Capital Outlay	254,860	135,856	296,837	-
Operating Transfer Out	(34)	3,321	-	-
Total	**6,105,472**	**6,171,880**	**7,288,071**	**6,761,227**

Recreation Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	-	-	-	-
Operations	-	-	-	-
Operating Transfer Out	-	-	-	-
Total	**-**	**-**	**-**	**-**

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	1,088	-	66,600	-
Capital Outlay	-	-	-	-
Operating Transfer Out	-	-	100,000	-
Total	**1,088**	**0**	**166,600**	**0**

Roads & Recreation Capital Project Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	107,866	447,579	272,622	-
Capital Outlay	2,272,511	3,398,150	8,951,355	-
	2,380,377	**3,845,729**	**9,223,977**	**-**

Parks & Recreation (Reimposition SPLOST 2009 Fund)

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	-	-	14,167	-
Capital Outlay	3,931	-	489,945	-
Total	**3,931**	**-**	**504,112**	**-**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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

2015 Departmental Summary

Clayton County, Georgia

Parks and Recreation

Personnel (Continued)				
Athletic Superintendent	24	0	0	0
Payroll/Office Manager	20	0	0	0
Athletic Supervisor	20	1	1	1
Nature Preserve Manager	21	1	1	1
Recreation Center Manager	21	4	4	4
Therapeutic Recreation Manager	21	1	1	1
Sales & Marketing Manager	22	1	1	0
Deputy Administrative Services	26	1	1	1
Recreation Manager	20	0	0	0
Deputy Athletics Administrator	26	1	1	1
Communications & Marketing Office	24	1	1	1
Constituent/Special Ser Manager	20	1	1	1
Greenspace Maintenance Supervisor	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	10	10	10
Parks Maintenance Coordinator	18	3	3	3
Sales & Marketing Specialist	18	0	0	1
Administrative Service Specialist	18	3	3	3
Executive Assistant	18	1	1	1
Fiscal/Procurement Coordinator	16	0	0	0
Parks Maintenance Supervisor	16	0	0	0
Payroll Assistant	15	0	0	0
Administrative Secretary	15	3	3	3
Parks Maintenance Crew Leader	14	4	4	4
Therapeutic/Recreation Supervisor	14	0	0	0
Athletic Recreation Leader	14	1	1	1
Parks Administrative Coordinator	13	1	1	1
Nature Preserve Ranger, Senior	12	1	1	1
Parks Maintenance Worker, Senior	12	8	8	8
Greenspace Coordinator	12	0	0	0
Center Maintenance Worker, Senior	12	5	5	5
Parks Maintenance Worker	10	9	9	9
Office Assistant Sr.	10	0	0	0
Assistant Program Coordinator	10	1	1	1
Program Supervisor	8	0	0	0
TOTAL # OF POSITIONS:		77	77	77

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Personnel

Mission Statement

The Human Resources Department is dedicted to partnering with all County departments and offices to maximize our greatest asset-our employees. We are focused on delivering quality customer service; and are committed to recruit, develop, and retain our workforce. We stand for integrity, efficiency, problem solving, equity, and character in all our relationships and interactions.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Develop and offer pertinent and relevant training for employees, supervisors, and managers to ensure consistency of policy administration.

Objective I: Develop and implement on-line training options for employees and supervisors.

Objective II: Develop Department Director orientation/training incorporating revised Civil Service rules and regulations.

Objective III: Develop a comprehensive worker's compensation manual that will service as a foundation for future training.

Goal II: Minimize medical claims cost in order to continue to offer affordable medical, dental, and other voluntary benefits for employees, retirees, and dependents.

Objective I: Increase participation in the Wellness program by 5% through increased communication and education.

Objective II: Provide educational materials and resources to employees and retirees via the county's benefits website promoting healthy lifestyles.

Goal III: Continue to automate departmental procedures and processes.

Objective I: Evaluate the on-line benefits open-enrollment system which was implemented during the 2014 Open Enrollment period. Make improvements as necessary.

Objective II: Increase on-line application submittals by installing pc's in the HR department for use by walk-in applicants.

Objective III: Eliminate the need to print applications by creating on-line folders for each department.

Long-term departmental Issues for FY 2016 and Beyond

1. Implementation of a HR Information System.
2. Automation of personnel files and records.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
# of employees enrolled in the Wellness Plan:	N/A	N/A	1,198	1,258
# of applications received on-line:	N/A	N/A	4,800	6,000
# of applications received on paper:	N/A	N/A	30,000	24,000
# of personnel action forms processed:	4,376	4,300	3,700	4,000

2015 Departmental Summary

Clayton County, Georgia

Personnel

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	809,673	931,315	1,017,697	1,077,262
Operations	114,740	126,938	160,229	84,112
Capital Outlay	-	-	8,495	-
Total	**924,413**	**1,058,253**	**1,186,421**	**1,161,374**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Human Resources Director	38	1	1	1
Assistant Human Resources Director	34	1	0	0
HR Officer	27	2	2	2
HR Supervisor	25	1	0	0
HR Trainer	25	1	0	0
Office Administrator	17	1	1	1
HR Analyst	16	4	8	8
HR Specialist	15	5	1	1
HR Technician	14	1	0	0
HR Manager	31	0	2	2
HR Analyst Sr	18	0	2	2
TOTAL # OF POSITIONS:		17	17	17

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Police

Mission Statement

The Clayton County Police Department is committed to Honor, Integrity, Transparency and Professionalism; in providing police services to the citizens of Clayton County. We shall enforce the laws and ordinances in a fair, compassionate, ethical and impartial manner, recognizing both the statutory and judicial limits of our authority, and respecting the constitutional rights of all persons.

Functions

The Clayton County Police Department is dedicated to establishing safer communities by building community partnerships based on a foundation of trust, confidence and communication. Integrating these partnerships with the skills and knowledge of our officers, investigators and technology, will assure a safer and better quality of life in Clayton County.

Departmental Goals, Objectives, & Issues

Goal I: To develop an aggressive recruitment plan to seek qualified employees for the Clayton County Police Department.

Objective I: To increase external efforts in seeking the best qualified candidate for the culturally diverse community represented by Clayton County. Conduct Quarterly assessments to becoming fully staffed.

Objective II: To increase the marketing strategy by promote the department by participating in more job fairs, colleges, technical schools and military bases. Conduct 1 Personnel Recruitment trips per Quarter.

Objective III: To provide professional development and training to the department recruiters for the vacant positions. Ensure Recruitment Team attends the training by the end of mid-fiscal year.

Goal II: To ensure employees safety from workplace injuries, by having the essential needs to perform their duties in a safe manner. (Equipment, Training, Education, Policy)

Objective I: To decrease the incidents of workplace injuries identified over the past 12 months through training, education, policy and proper equipment. Conduct Quarterly Surveys of employees for feedback of ideas to create a safer working environment. Develop a safety campaign to include postings materials throughout the department regarding how to work in a safe workplace and provide additional educational awareness.

Objective II: To provide specialized training for supervisors to identify safety issues. Training will be conducted for all supervisors on the department to ensure they understand their responsibilities.

Goal III: To provide a cutting edge technology system, enhancing efficiency and effectiveness for the department in order to address the evolution of current and future technology.

Objective I: Implement the Records Management System and Mobile Field Reporting within the end of the fiscal year. This will be implemented within 9-12 months.

Objective II: To acquire and implement the Formulytics Criminal Investigative Software for increase solvability of criminal investigative cases. This would be implemented in the 3rd Quarter depending on the funding source.

Objective III: To acquire a multifaceted video recording systems for personnel and investigation. Initial deployments would occur within a specialized unit to ensure effectiveness of equipment. Video and cameras also support the safety goal for the department. Deployment would occur within 2nd Quarter.

2015 Departmental Summary

Clayton County, Georgia

Police

Goal IV: To increase community relations and partnerships, by building stronger trust between law enforcement and community stakeholders.

Objective I: To promote the police department's philosophies of Community Oriented Policing, Problem Oriented Policing and Intelligence Lead Policing. Create 1Public Service Announcement per Quarter for the community via Comcast Channel 23.

Objective II: Increase awareness of the department's social media outlets and contacts. Attend at least 2 training conferences for COPS, POPS, Intelligence or Media Relations to develop the informational sources for the community.

Objective III: Increase membership of community oriented programs. (HOA's, Neighborhood Watch, Business, Faith Base, Educational Institutes). Increase the membership by 10% for the year and ensure the increase is monitored Quarterly.

Long-term departmental Issues for FY 2016 and Beyond

1 Continued emphasis on partnerships with Community-Oriented, Problem-Oriented and Intelligence-Led Policing, promoting quality of life throughout Clayton County.
2. Add 60 additional personnel over the next 4 years. (Budget Dependent)
3. To add additional SPLOST building projects (Sector 4 & other department buildings).

Performance Measurements

	2012 Actual	2013 Unaudited	2014 Unaudited.	2015 Budget
Number of Officers on Street:	136	147	185	200
Calls Dispatched:	273,181	303,534	337,260	354,123
Incident Reports:	43,171	42,230	41,637	43,718
Traffic Accident Reports:	8,156	7,749	7,908	8,215
Family Violence Reports:	842	876	987	990
DUI Arrests:	560	580	450	440
Citations:	55,178	55,250	47,835	52,300

General Fund

Expenditures/Appropriations	2012 Actual	2013 Unaudited	2014 Unaudited.	2015 Budget
Personal Services	22,181,649	23,157,871	24,446,231	26,448,884
Operations	823,879	885,648	1,229,804	809,216
Capital Outlay	3,905	-	9,967	-
Operating Transfer Out	-	20	-	-
Total	**23,009,433**	**24,043,539**	**25,686,002**	**27,258,100**

Federal Narcotics Condemnation Fund

Expenditures/Appropriations	2012 Actual	2013 Unaudited	2014 Unaudited.	2015 Budget
Operations	53,721	-	9,253	20,000
Capital Outlay	39,822	-	15,000	-
Total	**93,543**	**-**	**24,253**	**20,000**

2015 Departmental Summary

Clayton County, Georgia

Police

State Narcotics Condemnation Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Operations	18,840	-	2,400	-
Capital Outlay			31,000	
Total	18,840	-	33,400	-

Other County Grants Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Personal Services	354,318	199,059	-	-
Operations	125,904	42,817	143,143	-
Capital Outlay	273,206	99,000	480,181	-
Operating Transfer Out	-	-	-	-
Total	**753,428**	**340,876**	**623,324**	**-**

Firing Range (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Operations	68,847	62,761	73,551	69,589
Total	**68,847**	**62,761**	**73,551**	**69,589**

Firing Range (Federal Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Capital Outlay	-	-	-	
Total	**-**	**-**	**-**	**-**

Special Operations (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Operations	35,395	35,390	39,650	37,667

Helicopter Unit (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Personal Services	216,544	166,130	256,646	315,421
Operations	142,844	145,532	138,347	92,910
Total	**359,388**	**311,662**	**394,993**	**408,331**

Animal Control (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Personal Services	491,519	546,858	612,032	641,861.00
Operations	138,834	106,903	150,832	150,422.00
Capital Outlay	-	-	14,775	-
Total	**630,353**	**653,761**	**777,639**	**792,283**

2015 Departmental Summary

Clayton County, Georgia

Police

Code Enforcement (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Personal Services	993,215	1,055,139	1,112,672	914,506
Operations	40,377	36,457	39,650	44,464
Capital Outlay	-	-	-	49,312
Total	**1,033,592**	**1,091,596**	**1,152,322**	**1,008,282**

Reimposition SPLOST 2009 Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Operations	37,534	120,246	286,983	-
Capital Outlay	1,520,316	768,364	2,402,795	-
Total	**1,557,850**	**888,610**	**2,689,778**	**-**

Animal Control (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Operations	32,492	6,618	136,187	-
Capital Outlay	-	4,545	3,920,158	-
Total	**32,492**	**11,163**	**4,056,345**	**-**

Police Academy (Other County Grants Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Unaudited**	**2014 Unaudited.**	**2015 Budget**
Personal Services	-	-	-	-
Operations	-	-	-	-
Total	**-**	**-**	**-**	**-**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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	0	0
Aviation Mechanic	29	0	1	1
Lead Code Enforcement Inspector	28	0	0	0
Police Training Commander Instructor III	28	1	1	1
Police Captain	28	10	13	13
Assistant Aviation Manager	28	1	1	1
Computer Programmer	27	1	1	1
Police Training Instructor II	26	2	2	2
Police Lieutenant	26	26	27	27

2015 Departmental Summary

Clayton County, Georgia

Police

Personnel (Continued)

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Police Pilot	26	1	0	0
Police Sergeant	24	33	33	33
Police Sergeant/Crime Analyst	24	1	1	1
Police Investigator	22	37	37	37
Police Observer	22	0	0	0
Crime Scene Investigator	22	11	11	11
Police Officer III	21	59	62	62
Lead Code Enforcement Officer	20	0	0	0
Police Officer, II	20	147	171	171
Helicopter Mechanic	20	1	1	1
Crime Analyst	18	1	1	1
Code Enforcement Officer II	18	9	9	9
Commercial Code Enforcement Officer	16	0	0	2
Code Enforcement Officer I	16	4	4	4
Animal Control Supervisor	15	1	1	1
Animal Control Assistant Commander	20	1	1	1
Administrative Secretary	15	2	2	2
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:		392	422	424

Significant Expenditure & Staffing Changes

Add: 2 Commercial Code Enforcement Officers

2015 Departmental Summary

Clayton County, Georgia

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.

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.

Departmental Goals, Objectives, & Issues

Goal I: Continue to provide services to citizens in an effective, courteous and respectful manner.

Objective I: Continue on-going training for judge and staff.

Goal II: Continuing the development of user friendly forms that may be completed on a PC and be used here in Probate Court

Objective I: Continue on-going training for judge and staff.

Goal III: 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.

Objective I: Continue court access for foreign-speaking citizens.

Goal IV: To operate more efficiently through the use of technology.

Objective I: Move toward improved technology (i.e. more information available through computers and data stored through imaging).

Departmental Issues for FY 2016 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.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Marriage Licenses:	1,214	1,134	696	1,297
Firearms Licenses:	2,171	2,770	2371	2,962
Minor Guardianships:	223	203	143	242
Death Certificates:	1,655	1,822	1188	1,893

2015 Departmental Summary

Clayton County, Georgia

Probate Court

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	726,082	740,649	815,713	943,987
Operations	65,173	63,703	76,685	76,834
Total	**791,255**	**804,352**	**892,398**	**1,020,821**

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	-	13,433	-	-
Operations	15,003	6,078	-	12,500
Capital Outlay	-	-	-	-
Total	**15,003**	**19,511**	**-**	**12,500**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Probate Court Judge	E	1	1	1
Associate Probate Court Judge	A	0	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	6	6	6
Probate Court Clerk	12	1	2	2
TOTAL # OF POSITIONS:		13	15	15

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

To provide funding for contracted County services.

Departmental Goals, Objectives, & Issues

Goal I: To maintain a sufficient level of funding to support contracted County services.

Objective I: To control expenditures in order to function within the assigned budget.

Long-term departmental Issues for FY 2016 and Beyond

1. To control expenditures in order to function within the assigned budget.

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	3,614,962	3,829,922	3,746,806	3,485,984
Capital Lease Principal Payment	37	-	-	-
Operating Transfer Out	736,323	1,311,100	-	-
Total	**4,351,322**	**5,141,022**	**3,746,806**	**3,485,984**

Personnel

No personnel in this department.

Significant Expenditure & Staffing Changes

No significant expenditure changes in this department.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

To defend indigent persons accused of crimes that have been entrusted to the Circuit Public Defender's Office.

Departmental Goals, Objectives, & Issues

Goal I: Move Public Defenders Office into single building.

Objective I: Obtain archival storage for closed case files. Since day one of operations in March of 2006, a total of 17,799 files have been closed out and are presently stored in the attic which is a rodent infested hazard.

Objective II: Enhance staff security.

Goal II: 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.

Objective I: This will enable the Public Defender's Office to have necessary criminal justice data pertinent to client's case.

Goal III: To increase the salaries of all County funded-State employees by 1.5%.

Objective I: To decrease the attrition rate within the work force at the Public Defenders Office.

Long-term departmental Issues for FY 2016 and Beyond

1. Continue to defend the rights of indigent persons accused of crimes.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Total Open/Closed Cases:	4,935	2,811	4,769	2,124

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	1,691,214	1,901,769	2,007,675	1,850,707
Total	**1,691,214**	**1,901,769**	**2,007,675**	**1,850,707**

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	9,967	-	-	-
Operations	-	-	-	-
Total	**9,967**	**0**	**0**	**0**

Personnel

No personnel in this department.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

Pick up trash, cut rights of way, maintain equipment, remove carrion, pick-up personal curb side debris from citizens (paid), remove qualified storm debris, clean county offices, perform forced cleanings and graffiti abatement.

Departmental Goals, Objectives, & Issues

Goal I: Pick up trash, cut rights of way, maintain equipment, remove carrion, pick-up personal curb side debris from citizens (paid), remove qualified storm debris, clean county offices, perform forced cleanings and graffiti abatement.

Objective I: Maintain sanitation in office buildings to a professional standard.
Objective II: Give priority to cleaning of Justice Center, Juvenile Justice Center, Old Courthouse and Admin Building, Smith Street Admin buildings and Police Headquarters.
Objective III: Pick up litter on Tara Boulevard weekly, on major/signature thoroughfares every two weeks, all other eligible roads on a monthly basis.
Objective IV: Be organized with adequate resources to pick up unscheduled problem areas as needed.
Objective V: Cut grass on rural R-O-W's on a 45 – 60 day turnaround schedule.
Objective VI: Improve on organizational maintenance of grass-cutting equipment to reduce down time.
Objective VII: Develop capability to accept payments online or onsite (credit/debit), in addition to current methods.
Objective VIII: Perform paid debris removal services at citizens' homes within three days of inspection.

Goal II: In close coordination with Commissioners, their Constituent Aide Office, and the Code Enforcement Office, perform all functions in a positive and reliable manner to achieve citizen satisfaction, as well as support lateral departments in their goals and objectives.

Objective I: Maintain constant contact with the Constituent Aide office and Code Enforcement to foster public trust in government's ability to keep roads and rights of way clean, grass cut, and graffiti non-existent.
Objective II: Establish linkages to other departments; respond quickly to any requests from them.
Objective III: Make personal visits to grieved properties; discuss with residents, take corrective action.
Objective IV: Respond within two days to Commissioners.

Long-term departmental Issues for FY 2016 and Beyond

1. Increase and improve upon the level of debris remo
2. Improve on the janitorial services provided to the County buildings.

2015 Departmental Summary

Clayton County, Georgia

Refuse Control

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Number of County Facilities Cleaned:	43	45	48	48
Number of County Facilities Landscaped:	43	45	48	48
Number of County Dumpsters:	34	38	38	38
Number of County Roads Cleaned:	625	650	724	750
Number of Dead Animals Removed:	700	760	862	875

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,527,946	1,412,708	1,692,334	1,739,271
Operations	226,962	236,164	225,376	214,385
Capital Outlay	20,700	-	-	-
Total	**1,775,608**	**1,648,872**	**1,917,710**	**1,953,656**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Corrections Lieutenant	26	1	1	1
Corrections Corporal	21	0	1	1
Grass Cutting Crew Leader	17	3	3	3
Senior Supervisor	16	1	1	0
Heavy Equipment Operator	15	1	1	1
Administrative Secretary	15	1	1	1
Small Engine Mechanic	13	2	2	2
Equipment Operator Senior	13	4	4	4
Refuse Control Inspector II	13	1	1	1
Custodial Supervisor	12	2	2	3
Equipment Operator	11	8	8	8
Refuse Control Inspector	11	1	1	1
Office Assistant, Senior	10	1	1	1
Crew Worker III	10	1	1	1
Crew Worker II	9	1	1	1
Office Assistant	8	1	1	1
Crew Worker I	8	2	2	2
Custodian	8	10	10	10
Courier	8	1	1	1
TOTAL # OF POSITIONS:		42	43	43

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Registrar

Mission Statement

To register eligible citizens of Clayton County to vote and assign qualified registered voters to respective voting precincts in accordance with state and federal laws; to provide service to the public and the community in a professional manner.

Functions

To register qualified citizens to vote; train and deputize individuals to conduct voter registration drives. To maintain accurate registration records, files and reports required by the state. To provide accurate and updated precinct and district maps; provide voter list to municipalities and prospective candidates; provide voter education to the public.

Departmental Goals, Objectives, & Issues

Goal I: Provide and maintain an effective and skilled work environment.

Objective I: Increase the number of registered voters.
Objective II: Improve the voting process by conducting voter education and voter outreach to the public.
Objective III: Maintain accurate voting files, lists and reports.

Goal II: Provide and maintain updated and reliable information regarding district and precinct lines.

Objective I: Supply district and precinct maps due to any necessary changes.
Objective II: Provide the public with notification of district changes due to redistricting.

Long-term Departmental Issues for FY 2016 and Beyond

1. Acquire sufficient/efficient work environment and storage for staff.
2. Acquire adequate voting environment for the public.
3. Acquire addition full time staff to handle potential increased workload

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Number of Registered Voters:	155,574	158,866	162,100	165,000

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	310,023	349,347	343,482	376,844
Operations	12,076	10,576	14,245	12,766
Total	**322,099**	**359,923**	**357,727**	**389,610**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Elections Director	31	1	1	1
Elections & Registration Official, Supervisor	21	1	1	1
Elections & Registration Official, Senior	15	1	1	0
Elections & Registration Official	13	3	3	3
Administrartive Assistant	16	0	0	1
TOTAL # OF POSITIONS:		6	6	6

2015 Departmental Summary

Clayton County, Georgia

Registrar

Significant Expenditure & Staffing Changes

Add: 1 Administrative Assistant
Delete: 1 Election & Registrartion Official Senior

2015 Departmental Summary

Clayton County, Georgia

Risk Management

Mission Statement

To manage the Risk Management program for Clayton County Board of Commissioners. This includes the Risk Administration Division, Safety Awareness and Investigations Division and the Claims Management Division. We are responsible for working with all the BOC Department Director's to improve the County's overall Safety and Loss Control program and prevent accidents and injuries to employees and others. Processing of all auto liability, general liability, public officials' liability and other liability claims. To place insurance carriers on proper notice of all claims against the County and maintain proper records of payments associated with risk related claims and the provision of insurance language to County written agreements.

Functions

To manage and process claims against the County, its employees or officials. To procure insurance, on behalf of the County, to cover the catastrophic liability costs. To manage the County's safety program.

Departmental Goals, Objectives, & Issues

Goal I: Reduce the time it takes to properly assign insurance language to county written agreements.

Objective I: Research, prepare, review and forward insurance language to Contract Administrator, not later than, ten business days after receipt of request or NLT the established due date.

Goal II: Assess the County's risk exposure in contracts, considering levels of risk and the County's risk tolerances.

Objective I: Create a process to evaluate the severity of risk exposure possibilities and rank risk potential accordingly.

Goal III: Assess the County's ability to accommodate the SLBE program.

Objective I: Create an environment of open communication to our Vendors through Educational Workshops.

Goal IV: Recover the maximum dollar reimbursement possible from Insurance Carriers or individuals responsible for damages to County property.

Objective I: Review, research and prepare subrogation demand packages seeking financial restoration for the county to the responsible party no later than three (3) business days after receiving the financial responsibility decision from legal and financial documents from Fleet Maintenance.

Goal V: Reduce the time it takes to process liability claims.

Objective I: Begin the claims negotiations no later than 10 business days from approval from Clayton County legal department and close out claims within 10 days of the appropriate close date; i.e. date paid, date denied, no claim received.

Goal VI: Increase employee awareness of safety and risk related issues.

Objective I: Increase work site inspections from once annually to quarterly (DDC not included).

Goal VII: Increase the number of walk through safety inspections.

Objective I: Increase walk through visits to 2 per month.

Goal VIII: Improve quality and timeliness of investigations.

Objective I: Reorganize and adjust workflow to improve quality of work.

Departmental Issues for FY 2016 and Beyond

1. Continue to improve on the quality of customer service and communication offered to all County, citizens, employees and vendors.

2015 Departmental Summary

Clayton County, Georgia

Risk Management

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Insurance language for county written agreements prepared in a timely manner:	95%	97%	98%	98%
The County exposure to contractual transfer of risk:	85%	95%	96%	97%
Provided effective customer service (external/internal customers):	98%	98%	98%	98%
Demand letters prepared and to responsible agency/individual for reimbursement in a timely manner:	95%	92%	95%	96%
Liability Claims process was effectively administrated:	95%	94%	95%	96%
Walk through visits or inspections and Risk/Safety related training was effective:	95%	90%	95%	96%
Safety policies meet the County's specific needs:	98%	85%	90%	93%
Claim investigations are timely, thorough and complete:	98%	85%	90%	93%

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	525,048	290,505	394,447	305,772
Operations	77,863	43,430	44,536	42,309
Total	**602,911**	**333,935**	**438,983**	**348,081**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Risk Manager	30	1	0	0
Risk Administrator	26	1	1	1
Risk Safety Inspector	18	2	2	2
Risk Coordinator	18	2	2	2
Risk Specialist	15	1	1	1
TOTAL # OF POSITIONS:		7	6	6

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

Promote programs for the County's senior adult population.

Departmental Goals, Objectives, & Issues

Goal I: To ensure that Senior Services offer services that impact revenue and are cost effective.

Objective I: Reduce the cost of the department's magazine, Clayton Forever Young by 50%.($10,000.00).

Objective II: Streamline the cafeteria operations to cut cost by 25% ($80,000.00) and manage revenue for food operation by January 2015.

Goal II: Enhance the department's signature event, trips, and classes which decrease expenses and meet the ever-changing needs of an expanding senior population.

Objective I: Reduce the cost of the department's signature (Mayfest) event by 50% ($22,000) through sponsorships.

Objective II: Decrease the cost of overnight trips offered to seniors by 20% ($20,000) by streamlining the process.

Objective III: Provide diverse programs and classes which decrease expenditures, by offering 50% (20) more instructor led classes and solicit volunteers to instruct peer led classes.

Goal III: Secure financial resources to ensure the stability and sustainability of the Aging program by diversifying the funding source.

Objective I: Increase United Way donations to the Aging Program by 80% increasing the contribution amount from $350.00 to $650.00.

Objective II: Partner with the Aging Advisory board to increase their contribution to the Aging program by 50%. ($3,000).

Objective III: Seek sponsorships to the Aging program in the amount of ($50,000).

Objective IV: Seek additional grant opportunities in the amount of ($65,000), to supplement the Atlanta Regional Commission grant which provides Home Delivered Meals, In-Home Services and Transportation.

Goal IV: Provide professional development in area that will allow the department to operate more efficiently.

Objective I: Provide quarterly grant management training to Senior Services administrative staff.

Objective II: Provide quarterly staff development and training on aging issues and program development.

Objective III: Benchmark other effective Senior Services Organization.

Objective IV: Provide staff development training focusing on county policies and procedures.

Long-term departmental Issues for FY 2016 and Beyond

1. Open 2 Senior Centers from 2009 SPLOST
2. Acquire a new bus for Frank Bailey Senior Center
3. Continue to seek sponsorships for grant funded programs.

2015 Departmental Summary

Clayton County, Georgia

Senior Services

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
# of Health Programs:	82	94	50	50
Senior Center Volunteers:	57	62	155	155
# of New and Renewal Membership:	2,750	2,810	2,982	2,982
# of Classes:	201	212	248	248
# of Partnerships:	27	22	22	30
# of Grants Received:	4	2	5	5
# Of New Memberships Resident:	n/a	n/a	894	894
# Of New Memberships Non- Resident:	n/a	n/a	206	206

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,701,291	1,891,009	1,967,613	1,786,666
Operations	876,212	788,434	892,659	679,189
Capital Outlay	-	-	-	-
Operating Transfer Out	-	-	8,000	-
Operating Transfer In	100,000	-	-	-
Total	**2,677,503**	**2,679,443**	**2,868,272**	**2,465,855**

Recreation Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operating Transfer Out	-	-	-	-
Total	**-**	**-**	**-**	**-**

HUD Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	9,810	69,724	90,171	-
Operations	15,000	4,226	4,000	-
Capital Outlay	382,282	41,481	65,000	-
Total	**407,092**	**115,431**	**159,171**	**-**

Aging Grant Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	561,318	554,285	595,224	-
Operations	554,264	568,755	548,410	520,361
Capital Outlay	21,500	-	-	-
Total	**1,137,082**	**1,123,040**	**1,143,634**	**520,361**

2015 Departmental Summary

Clayton County, Georgia

Senior Services

Roads & Recreation Projects Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Capital Outlay	-	-	112,103	-
Total	**-**	**-**	**112,103**	**-**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Director of Senior Services	34	1	1	1
Assistant Director of Senior Services	28	1	1	1
Deputy Administrator Administrative Services	26	0	0	0
Deputy Administrator	26	1	1	1
Communications and Marketing Officer	24	0	0	0
Aging Program Administrator	25	1	1	1
Senior Center Manager	21	2	2	2
Kinship Care Manager	21	0	0	1
Office Manager	20	1	1	1
Office Administrator Senior	18	1	1	1
Kinship Care Program Coordinator	18	0	0	0
Senior Center Program Coordinator	18	3	3	3
Health & Fitness Coordinator	18	1	1	1
Health & Wellness Coordinator	18	1	1	1
Kinship Care Resource Ctr Coordinator	18	1	1	0
Event Marketing Coordinator	16	0	0	0
Senior Services Financial Coordinator	16	1	1	1
Congregate Site Coordinator	16	1	1	1
Maintenance Supervisor	16	1	0	0
Fitness Instructor	16	2	2	2
Assistant Coordinator Kinship Care	16	1	1	1
Meals Coordinator	15	0	0	0
Administrative Secretary	15	4	3	3
Case Manager/Aging	14	2	2	2
Principal Secretary	13	1	1	1
Administrative Coordinator Senior	13	1	1	1
Special Programs Coordinator	12	2	2	2
Center Maintenance Worker Senior	12	1	1	1
Equipment Manager	12	1	1	1
Information & Referral Specialist	12	2	2	2
Kinship Care Leader	12	1	2	2
Site Coordinator Assistant	11	1	1	1
Office Assistant Senior	10	3	3	3
TOTAL # OF POSITIONS:		39	38	38

2015 Departmental Summary

Clayton County, Georgia

Senior Services

Significant Expenditure & Staffing Changes

Senior Services

Delete: 1 Congregate Meals Site Coordinator
1 Meals Coordinator/Office Assistant
1 Kinship Care Resource Coordinator

Kinship Senior Services

Add: 1 Kinship Care Manager
1 Assistant Coordinator Kinship

Aging

Add: 1 Congregate Meals Site Coordinator
1 Meals Coordinator/ Office Assistant
Delete: 1 Assistant Coordinator Kinship

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

To provide crossing guards at county schools.

Departmental Goals, Objectives, & Issues

Goal I: To provide a safe and courteous crossing of more than 50,000 school children each day.

Objective I: Continued training for each guard in the unit in traffic control management.

Goal II: To decrease demeanor complaints by 10 %.

Objective I: Complaints, primarily demeanor-based complaints, will be tracked and analyzed in comparison with previous years to ensure that all Crossing Guards are courteous to all of our citizens .

Goal III: Increase the overall vehicle traffic flow by 10%.

Objective I: Monitor traffic flow daily to evaluate the effectiveness and efficiency of traffic in and around crossing areas.

Departmental Issues for FY 2016 and Beyond

1. Increase the quality of services provided to the taxpayers of Clayton County by continued evaluations of Crossing Guard assignments in order ensure the safety of school children utilizing the services being provided by the School Crossing Guards.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Number of Crossing Guards:	55	52	55	55
Number of Schools Served:	46	46	46	46

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	362,396	344,955	367,315	366,570
Operations	7,789	8,068	8,000	7,600
Total	**370,185**	**353,023**	**375,315**	**374,170**

Personnel

Only Part-Time personnel in this department.

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Sheriff's Department

Mission Statement

It is the mission of the Sheriff's Office to serve civil papers and warrants in the most efficient and effective manner possible. To assist all law enforcement agencies via request or responding to 911 calls for service. To prevent and control crime instead of responding to it. To proactively and consistently maintain order by enforcing quality of life in deterring crimes such as loitering, loud music, littering, panhandling, truancy, drugs, prostitution, etc., and by not ignoring any disorder no matter how small. To offer "quality customer service" to the public and "leave no citizen behind" that may be stranded and in need of any type of assistance. To maintain the safety, order, and the dignity of the courthouse. To staff all courtrooms and entrances for the courts. To conduct daily searches and thorough screening at all entrances to prevent any weapons or destructive devices from entering the courthouse. To proactively monitor the courtrooms, hallways, stairwells, perimeters, and common areas of the court facilities for any conduct that may threaten the security and dignity of the courts. To ensure the highest quality of service to citizens conducting business with the courthouse.

Functions

To serve as the arm of the court in all matters of criminal warrants and civil papers, 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.

Departmental Goals, Objectives, & Issues

Goal I: To deter and prevent crime and to drive the criminal element out of Clayton County, to make the county a better place to live, work and conduct business; to provide a better quality of life for our citizens.

Objective I: Maintain strong law enforcement presence within the community.

Objective II: To seek out those that are a part of the criminal element.

Objective III: Enforce Quality of Life Crimes - loitering, loud music, littering, panhandling, truancy, drugs, prostitution, etc.

Goal II: To Operate and maintain a clean and disciplined jail and teach inmates respect for themselves and respect for others

Objective I: Hire, train and motivate our Jail staff to insure our facility is spotless and hold inmates to a strict level of discipline.

Goal III: Oversee and run a fiscally responsible budget that insures all tax dollars are spent in a responsible and accountable manner; and work together with all our Divisions to reduce overtime.

Objective I: To work with County Purchasing and Central Services to insure products purchased are at the best price or on State Contract.

Objective II: To work with our Hiring and Training Section and our Management Team to fill all vacancies, and to insure personnel are properly positioned for maximum efficiency.

Goal IV: To continue to maintain a solid working relationship with all Public Safety Agencies within the county, as well as maintain our ongoing relationship with the Board of Commissioners

Objective I: To be responsive to the needs of other Public Safety Agencies and to assist the Board of Commissioners by helping to insure the constituent's needs are being met.

2015 Departmental Summary

Clayton County, Georgia

Sheriff's Department

Performance Measurements	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Warrants Received:	10,093	10,609	10,942	11,489
Warrants Served:	11,759	10,382	11,154	11,934
Civil Processes Served:	51,380	49,236	47,858	49,293
Sentenced Inmates to Work Release:	103	80	71	100
Total Admitted to Jail:	24,299	21,705	19,475	18,501
Courthouse Visitors Screened:	579,482	603,157	561,748	575,000

Sheriff (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	24,548,903	24,911,133	21,405,673	23,177,776
Operations	675,385	615,665	952,972	621,346
Capital Outlay	26,503	300,000	99,607	-
Total	**25,250,791**	**25,826,798**	**22,458,252**	**23,799,122**

Courthouse Security (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	913,622	1,038,848	988,450	968,850
Operations	518	-	1,140	-
Capital Outlay	43,487	-	-	-
Total	**957,627**	**1,038,848**	**989,590**	**968,850**

Jail Operations (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	9,518,942	9,476,801	10,249,048	9,633,513
Capital Outlay	80,444	-	29,160	-
Total	**9,599,386**	**9,476,801**	**10,278,208**	**9,633,513**

Vending Operations (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	-	-	-	-
Total	**-**	**-**	**-**	**-**

Federal Narcotics Condemnation (General Fund)				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	45,036	-	-	-
Capital Outlay	346,318	43,000	-	-
Total	**391,354**	**43,000**	**-**	**-**

Jail Construction and Staffing Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operating Transfer Out	826,500	918,882	952,700	1,053,000

2015 Departmental Summary

Clayton County, Georgia

Sheriff's Department

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Sheriff	E	1	1	1
Chief Deputy Sheriff	35	1	1	1
Assistant Chief Deputy	34	0	1	1
Sheriff/Major	31	3	2	2
Legal Advisor	31	1	1	1
Chief of Staff	31	0	0	0
Sheriff/Captain	27	6	6	6
Work Release Coordinator	26	1	1	1
Sheriff/Lieutenant	26	13	13	13
Sheriff Correctional Lieutenant	25	5	5	5
Range Master	24	1	0	0
Chaplain/Sheriff	24	3	2	2
Sheriff/Sergeant	24	12	12	12
SHF Public Information Officer	23	0	1	1
Sheriff Correctional Sergeant	23	13	14	14
Investigator/Sheriff	22	16	16	16
Deputy Sheriff III	21	20	12	12
Deputy Sheriff II	20	76	60	60
Sheriff Correctional Officer	19	169	165	165
Administrative Supervisor	17	5	6	6
Finance Administrator/Sheriff	17	0	0	0
Accounts Coordinator	17	0	0	0
Central Records Office Coordinator	17	0	0	0
Field Operations Office Coordinator	17	0	0	0
Bond Administrator	17	0	0	0
Sheriff Finance Administrator	16	0	1	1
Accounting Technician	15	4	4	4
Administrative Secretary	15	1	1	1
SHF Personnel Administrator	14	0	1	1
Principal Secretary	13	3	3	3
Sheriff Services Clerk	12	50	49	49
TOTAL # OF POSITIONS:		404	378	378

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

To prosecute misdemeanor, traffic and County ordinance violations.

Departmental Goals, Objectives, & Issues

Goal I: Increase the conviction rate in the Solicitor General's Office.

Objective 1: Continue legal education.

Goal II: Enhance victim's knowledge base concerning their rights

Objective I: Continue community outreach to citizens.

Objective II: Provide community with legal updates and current information.

Goal III: Manage additional duties assigned to our office caused by the addition of the Clayton County Office of Probation Services.

Objective I: Continue to cross train employees to accommodate the increase in addiontional duties assigned.

Goal IV: Continue to work towards becoming a paperless office.

Objective I: Continue to seek out affordable technology for ways to reach goal of becoming paperless office.

Departmental Issues for FY 2016 and Beyond

1. Continue to update our website to facilitate communication with the citizens of our community.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Traffic cases received:	40,000	41,000	50,000	60,000
Criminal cases received:	11,000	11,000	11,900	12,300

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,999,257	2,032,648	2,119,067	2,200,284
Operations	196,041	175,821	224,879	204,799
Total	**2,195,298**	**2,208,469**	**2,343,946**	**2,405,083**

2015 Departmental Summary

Clayton County, Georgia

Solicitor

Victim Assistance Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	307,411	317,323	321,409	327,261

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	56,527	56,871		
Operations	-	-	19,298	8,957
Total	**56,527**	**56,871**	**19,298**	**8,957**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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	4	4	6
Senior Assistant Solicitor General I	29	4	4	3
Senior Investigator, Solicitor General	28	4	4	4
Assistant Solicitor General	27	2	2	1
Investigator I	24	1	1	1
PreTrial Diversion Director	22	1	1	1
Victim Services Supervisor	21	1	1	1
Office Manager	20	1	1	1
Victim Services Officer, Senior	19	7	7	7
Legal Assistant	17	5	5	5
Accusations Specialist	16	3	3	3
Legal Secretary	15	3	3	3
TOTAL # OF POSITIONS:		40	40	40

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

To provide legal advice, assistance and representation to the Board of Commissioners, County departments, County elected officials, officers, staff and employees.

Departmental Goals, Objectives, & Issues

Goal I: To provide legal services to County officials and employees.

Objective I: To ensure high quality legal advice and a full range of legal services are provided.
Objective II: To provide legal services to County departments in order to reduce legal exposure to risk.
Objective III: To prepare and review contracts, draft ordinances and resolutions on behalf of the Board of Commissioners.
Objective IV: To handle as many legal matters and litigation issues in-house as possible.

Long-term departmental Issues for FY 2016 and Beyond

1. To continue to protect the legal interests of Clayton County Government.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Number of Cases Handled:	2,200	2,160	2,060	2,500
Number of Contracts Reviewed:	201	116	120	150
Number of Open Records Requests:	45	79	110	125
Ordinances & Resolutions:	216	273	327	380

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	312,024	287,480	502,041	646,740
Operations	5,970	7,476	10,896	9,597
Total	**317,994**	**294,956**	**512,937**	**656,337**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Chief Staff Attorney	A	1	1	1
Staff Attorney	A	2	2	2
Senior Staff Attorney	A	0	0	1
Paralegal Senior	23	1	1	1
Legal Assistant	17	2	2	2
TOTAL # OF POSITIONS:		6	6	7

Significant Expenditure & Staffing Changes

Add: 1 Senior Staff Attorney

2015 Departmental Summary

Clayton County, Georgia

State Court

Mission Statement

To exercise jurisdiction over misdemeanors, traffic violations and all civil actions, unless the Superior Court has jurisdiction.

Functions

To exercise jurisdiction over misdemeanors, traffic violations and civil actions.

Departmental Goals, Objectives, & Issues

Goal I: Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence

Objective I: Increase number of participants in accountability court programs.

Objective II: Implement court performance standards and measurements.

Goal II: Seek innovative technology to reduce case adjudication time and build collaboration among justice system partners

Objective I: Implement programs and technology to proved greater access to the courts.

Objective II: Develop more efficient work processes using technology.

Goal III: Enhance the operation of the Office of Probation Services

Objective I: Increase revenue in the office of probation services.

Objective II: Maintain at 90% or greater case closed successfully rate.

Long-term departmental Issues for FY 2016 and Beyond

1. Expand the use of technology to promote public trust and confidence.
2. Provide opportunities for employee development.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Civil Cases:	5,040	5,376	4,439	4,400
Criminal Cases:	11,039	11,648	13,093	13,000
Traffic Cases:	38,385	38,640	46,979	48,000

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,416,677	1,547,778	1,547,425	1,659,226
Operations	377,503	334,272	369,401	362,337
Capital Outlay	-	-	45,749	-
Total	**1,794,180**	**1,882,050**	**1,962,575**	**2,021,563**

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	21,306	29,590	109,330	-
Total	**21,306**	**29,590**	**109,330**	**-**

2015 Departmental Summary

Clayton County, Georgia

State Court

Drug Abuse Treatment & Education Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	-	-	5,500	6,500
Total	**-**	**-**	**5,500**	**6,500**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
State Court Judge	E	5	5	5
Law Clerk Senior	27	1	0	3
Law Clerk	21	4	3	0
DUI/Drug Court Coordinator	20	0	0	0
Accountability Courts Case Manager	18	1	1	1
Judiciary Secretary	17	5	5	5
Director of Probation	29	0	1	1
Senior Probation Officers	19	0	4	4
Probation Officers	18	0	8	8
Drug Test Clinician (Probation)	16	0	1	1
Probation Aides	15	0	0	3
Principal Secretary (Probation)	13	0	1	1
Cashiers/Collections Clerks (Probation)	15	0	2	2
Budget and Finance Coordinator (Probation)	28	0	1	1
State Court Law Clerk, Senior (Probation)	31	0	1	1
State Court Law Clerk, Career (Probation)	29	0	1	1
TOTAL # OF POSITIONS:		16	34	37

Significant Expenditure & Staffing Changes

Add: 3 Probation Aides

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

To exercise authority over felony cases, civil actions and appeals from lower courts.

Departmental Goals, Objectives, & Issues

Goal I: Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence

Objective I: Increase number of participants in accountability court programs.

Objective II: Implement court performance standards and measurements.

Goal II: Seek innovative technology to reduce case adjudication time and build collaboration among justice system partners

Objective I: Implement programs and technology to proved greater access to the courts.

Objective II: Develop more efficient work processes using technology.

Long-term departmental Issues for FY 2016 and Beyond

1. Expand the use of technology to promote public trust and confidence.
2. Provide opportunities for employee development .

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Criminal Filings:	3,211	3,768	3,852	4,000
Civil Filings:	5,272	4,968	5,569	5,700
Jury Trials:	88	90	108	110
ADR cases:	648	685	620	630
% of ADR cases resolved:	55%	62%	58%	60%

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,492,519	1,473,251	1,619,451	1,655,067
Operations	721,208	744,139	676,339	645,834
Capital Outlay	-	-	6,000	-
Total	**2,213,727**	**2,217,390**	**2,301,790**	**2,300,901**

Drug Abuse Treatment & Education Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	-	-	5,500	6,500
Total	**-**	**-**	**5,500**	**6,500**

2015 Departmental Summary

Clayton County, Georgia

Superior Court

Alternative Dispute Resolution Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	194,473	194,726	196,178	201,475
Operations	46,692	45,848	50,390	42,624
Total	**241,165**	**240,574**	**246,568**	**244,099**

Domestic Seminars Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Operations	19,507	18,288	18,000	17,500

Law Library Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	35,055	35,982	36,169	37,565
Operations	58,793	67,145	67,731	73,280
Total	**93,848**	**103,127**	**103,900**	**110,845**

Other County Grants Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	27,228	-	-	-
Operations	46,461	247,237	424,750	84,745
Capital Outlay	35,108	-	-	-
Total	**108,797**	**247,237**	**424,750**	**84,745**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Superior Court Judge	E	4	4	4
Court Reporters	A	4	4	4
Superior/State Court Administrator	38	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
Accountability Courts Coordinator	22	1	1	1
Accountability Courts Case Manager	18	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
Legal Transcriber	15	6	6	6
Principal Secretary (Fund 290)	13	1	1	1

2015 Departmental Summary

Clayton County, Georgia

Superior Court

Personnel (Continued)				
Special Programs Coordinator (Fund 260)	12	1	1	1
TOTAL # OF POSITIONS:		36	36	36

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Tax Assessors

Mission Statement

To consistently and uniformly appraise the taxable property of Clayton County.

Functions

To determine the value of property within Clayton County in order to submit a timely tax digest.

Departmental Goals, Objectives, & Issues

Goal I: To ensure all property owners are valued uniformly and equitably under the guidelines of the law.

Objective I: Reduce the prior year median ratio to 39% level of assessment.

Objective II: Reduce walk in traffic and phone calls with a website containing sales data and parcel information.

Goal II: To maintain all tax records and maps for Clayton County.

Objective I: Utilize GIS and other court documents to accurately display current ownership and parcel size.

Goal III: Procure a new Cama system

Objective I: Conduct 12,000 audits for real and personal property.

Objective II: Increase the number of property audits by 35% using the latest technology.

Long-term departmental Issues for FY 2016 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.
3. Manage and physically inspect the increasing number of foreclosed properties in the County.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Commercial parcels audited per appraiser:	195	228	256	300
Residential parcels audited per appraiser:	1,225	1,392	1,400	1,600
Personal property parcels audited per appraiser:	-	56	70	85
New deed transactions processed:	11,732	12,674	9,820	10,000
New Subdivision Lots processed:	-	-	49	50

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,564,424	1,612,745	1,839,273	1,876,812
Operations	72,848	67,035	102,575	94,741
Capital Outlay	-	-	16,380	-
Total	**1,637,272**	**1,679,780**	**1,958,228**	**1,971,553**

Equalization Board (General Fund)

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Operations	-	-	-	-

2015 Departmental Summary

Clayton County, Georgia

Tax Assessors

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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
GIS Property Mapping Manager	23	0	1	1
Appraiser IV	22	2	2	2
Appraiser, Senior	22	3	3	3
Office Manager	20	1	1	1
Cartographic Manager	20	1	0	0
Commercial Appraiser III	20	2	2	2
Appraiser III	20	2	2	2
GIS Property Mapping Technician, Senior	19	0	1	1
Appraiser II	18	3	4	4
GIS Property Mapping Technicians	18	0	2	2
Appraiser I	16	4	3	3
Cartographer Senior	16	1	0	0
Cartographer	15	1	0	0
Administrative Secretary	15	1	1	1
Principal Secretary	13	2	2	2
Cartographic Technician	13	1	0	0
Secretary	12	1	1	1
Appraiser Technician	12	3	3	3
TOTAL # OF POSITIONS:		33	33	33

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

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.

Functions

To collect taxes and register motor vehicles.

Departmental Goals, Objectives, & Issues

Goal I: To bill, collect and disburse property tax revenue upon approval of the County tax digest.

Objective I: Disburse tax collections to governing authorities of the State, County, school system, and municipalities.

Goal II: To administer the various homestead exemptions available to homeowners.

Objective I: Continue the effores to reduce the amount of delinquent property taxes outstanding.

Long-term departmental Issues for FY 2016 and Beyond

1. Develop a strategic plan that will accommodate the e-business enviornment, internal communication requirements, database merging and retrieval, and external communication with the public.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Percent of tax levy collected:	94%	90%	92%	93%
Delinquent taxes as a percent of total levy:	6%	10%	8%	7%
Motor vehicle mail processing turnaround:	1 Day	1 Day	1 Day	1 Day

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,636,443	1,648,743	1,668,292	1,723,246
Operations	137,167	137,804	142,075	135,175
Total	**1,773,610**	**1,786,547**	**1,810,367**	**1,858,421**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Tax Commissioner	E	1	1	1
Chief 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
Tax Accounting Specialist	19	1	1	1

2015 Departmental Summary

Clayton County, Georgia

Tax Commissioner

Personnel (Continued)

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Assistant Deputy Tag Agent	18	1	1	1
Deputy Tax Accountant	17	1	1	1
Accounting Technician, Senior	17	3	3	3
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	10	10	10
TOTAL # OF POSITIONS:		32	32	32

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Transportation and Development

Mission Statement

Provide a quality transportation system through continuous planning, constructing, operating, and maintenance such that the citizens enjoy safe and efficient mobility and quality of life throughout Clayton County.

Functions

Planning, maintenance, operation, and construction of the County's transportation infrastructure. Also, the daily operation of the County's Landfill.

Departmental Goals, Objectives, & Issues

Goal I: Ensure staff can access data to assist with planning, reporting and tracking of transportation assets, needs and progress throughout the County.

Objective I: Evaluate gaps, needs and demands for information regarding roadway features to provide true efficiency for infrastructure improvement and maintenance projects.

Objective II: Partner with Clayton County Information Technology Department experts to develop the criteria for operating system, for implementation, and to identify possible challenges and/or opportunities.

Objective III: Assess the technical and financial impact of securing a department wide operations management system.

Goal II: Re-establish the County's Street Light Program as needed to ensure a cost effective program providing the greatest benefit to the members of each district.

Objective I: Identify program areas of need based on best practices and industry standards.

Objective II: Develop program design and operational parameters with success indicators.

Objective III: Improve program visibility through marketing efforts.

Objective IV: Increase street light documentation by 15%.

Goal III: Establish infrastructure management program for the County owned parking lots and private driveway facilities.

Objective I: Assess the needs of those facilities to be included in the program.

Objective II: Establish parameters to be included in the planning process and maintenance schedule.

Objective III: Establish a data management program to support planning activities.

Goal IV: Identify alternative methods and products to satisfy permit requirements covering trash at the Landfill.

Objective I: Assess requirements for "cover" of the Landfill that utilize dirt and create a visual aid showing feasibility.

Objective II: Identify cover methods meeting accepted industry standards, best practices, and permit requirements.

Objective III: Provide recommendations to Solid Waste Management Authority.

Goal V: Ensure proper emergency management preparedness and response to severe weather events.

Objective I: Conduct gap analysis and needs assessment.

Objective II: Provide proper devices to improve the safety of work crews and traveling public.

Objective III: Improve material availability to meet operational demands and perform required functions.

2015 Departmental Summary

Clayton County, Georgia

Transportation and Development

Long-term departmental Issues for FY 2016 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 programs.
3. Implementation, management, and completion of 2004 and 2009 SPLOST projects.
4. Reduction in the amount of transportation funding available from the federal and state level governments.
5. Cost efficient operation of the County's Landfill given current industry preferences for private disposal and increasing environmental regulations.
6. Technology/asset management software needs for department operations.

Performance Measurements

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Miles of paved roads:	1,070	859	859	859
Miles of unpaved roads:	5.0	2.8	2.8	2.8
Cost per mile of roads maintained:	$65,000	$94,000	$94,000	$94,000
Traffic signals installed:	1	0	0	0
Traffic signals maintained:	258	258	258	258
Street Signs installed:	2,781	3,580	2,699	2,800
Street lights added:	121	477	400	400
Landfill customers:	48,192	46,171	52,000	53,000

General Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	4,471,026	2,789,284	2,539,908	2,963,095
Operations	113,298	674,199	756,239	757,346
Capital Outlay	-	65,312	18,373	-
Total	**4,584,324**	**3,528,795**	**3,314,520**	**3,720,441**

Other County Grants Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	89,347.00	145,319.00	147,800.00	-
Capital Outlay	-	261,249.00	265.00	-
Operating Transfer Out	1,305,989.00	331,382.00	10,658,915.00	-
Total	**1,395,336**	**737,950**	**10,806,980**	**-**

Roads and Recreation Projects Fund

Expenditures/Appropriations	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	-	326,058	-	-
Operations	230,858	533,975	2,790,647	-
Capital Outlay	2,717,715	4,087,193	48,217,548	-
Total	**2,948,573**	**4,947,226**	**51,008,195**	**-**

2015 Departmental Summary

Clayton County, Georgia

Transportation and Development

Reimposition SPLOST 2009 Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	-	2,410,051	-	-
Operations	2,144,333	8,537,395	15,678,453	-
Capital Outlay	472,382	1,137,737	5,987,331	-
Operating Transfer Out	-	-	-	-
Total	**2,616,715**	**12,085,183**	**21,665,784**	**-**

Personnel				
Title	**Pay Grade**	**FY 2013**	**FY 2014**	**FY 2015**
Director of T&D	39	1	1	1
Assistant Director T&D	36	1	1	1
Chief Engineer	32	3	3	3
Senior Engineer	30	1	1	1
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	6	6
Transportation Specialist II	24	0	0	0
Systems Administrator	24	0	1	1
Public Works Superintendent	24	2	1	1
Civil Engineer I	24	1	1	1
Civil Engineering Inspector IV	24	1	0	0
Civil Engineering Inspector III	22	8	5	5
Transportation Specialist I	22	1	1	1
Signal Tech IV	22	1	0	0
Engineering Tech VI	22	2	2	2
Public Works Supervisor	21	3	2	2
Office Manager	20	1	1	1
Signal Tech III	20	3	3	3
Engineering Tech V	20	0	4	4
Public Works Foreman	19	2	6	6
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	3	3
Field Services Technician	17	0	1	1
Equipment Operator III	17	5	5	5
Engineering Tech III	16	6	0	0
Signal Tech I	16	2	2	2

2015 Departmental Summary

Clayton County, Georgia

Transportation and Development

Personnel (Continued)				
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
Administrative Coordinator	13	1	1	1
Equipment Operator I	13	4	4	4
Truck Driver I	13	9	10	10
Engineering Tech I	12	6	6	6
Crew Worker II	11	2	2	2
Custodian/Courier	9	1	1	1
Crew Worker I	9	9	10	10
TOTAL # OF POSITIONS:		119	120	120

Street Light Fund (Personnel)

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Transportation Specialist II	24	1	1	1
Transportation Specialist I	22	1	1	1
Engineering Tech VI	22	1	1	1
TOTAL # OF POSITIONS:		3	3	3

Landfill Fund (Personnel)

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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	3	3	3
TOTAL # OF POSITIONS:		15	15	15

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2015 Departmental Summary

Clayton County, Georgia

Transportation and Development

Reimposition SPLOST 2009 Fund				
Expenditures/Appropriations	**2012 Actual**	**2013 Actual**	**2014 Unaudited**	**2015 Budget**
Personal Services	-	2,410,051	-	-
Operations	2,144,333	8,537,395	15,678,453	-
Capital Outlay	472,382	1,137,737	5,987,331	-
Operating Transfer Out	-	-	-	-
Total	**2,616,715**	**12,085,183**	**21,665,784**	**-**

Personnel

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Director of T&D	39	1	1	1
Assistant Director T&D	36	1	1	1
Chief Engineer	32	3	3	3
Senior Engineer	30	1	1	1
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	6	6
Transportation Specialist II	24	0	0	0
Systems Administrator	24	0	1	1
Public Works Superintendent	24	2	1	1
Civil Engineer I	24	1	1	1
Civil Engineering Inspector IV	24	1	0	0
Civil Engineering Inspector III	22	8	5	5
Transportation Specialist I	22	1	1	1
Signal Tech IV	22	1	0	0
Engineering Tech VI	22	2	2	2
Public Works Supervisor	21	3	2	2
Office Manager	20	1	1	1
Signal Tech III	20	3	3	3
Engineering Tech V	20	0	4	4
Public Works Foreman	19	2	6	6
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	3	3
Field Services Technician	17	0	1	1
Equipment Operator III	17	5	5	5
Engineering Tech III	16	6	0	0
Signal Tech I	16	2	2	2

2015 Departmental Summary

Clayton County, Georgia

Transportation and Development

Personnel (Continued)				
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
Administrative Coordinator	13	1	1	1
Equipment Operator I	13	4	4	4
Truck Driver I	13	9	10	10
Engineering Tech I	12	6	6	6
Crew Worker II	11	2	2	2
Custodian/Courier	9	1	1	1
Crew Worker I	9	9	10	10
TOTAL # OF POSITIONS:		119	120	120

Street Light Fund (Personnel)

Title	Pay Grade	FY 2013	FY 2014	FY 2015
Transportation Specialist II	24	1	1	1
Transportation Specialist I	22	1	1	1
Engineering Tech VI	22	1	1	1
TOTAL # OF POSITIONS:		3	3	3

Landfill Fund (Personnel)

Title	Pay Grade	FY 2013	FY 2014	FY 2015
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	3	3	3
TOTAL # OF POSITIONS:		15	15	15

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

CLAYTON COUNTY, GEORGIA
LEGAL DEBT MARGIN
GENERAL OBLIGATION DEBT
FOR THE FISCAL YEAR ENDED 2013

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 2013 fiscal year is approximately $570,244,037. Because this amount is based on the latest tax digest (i.e., the 2013 calendar year) that has been approved by the State of Georgia Department of Revenue, one would expect a similar calculation based on January 1, 2013 assessments.

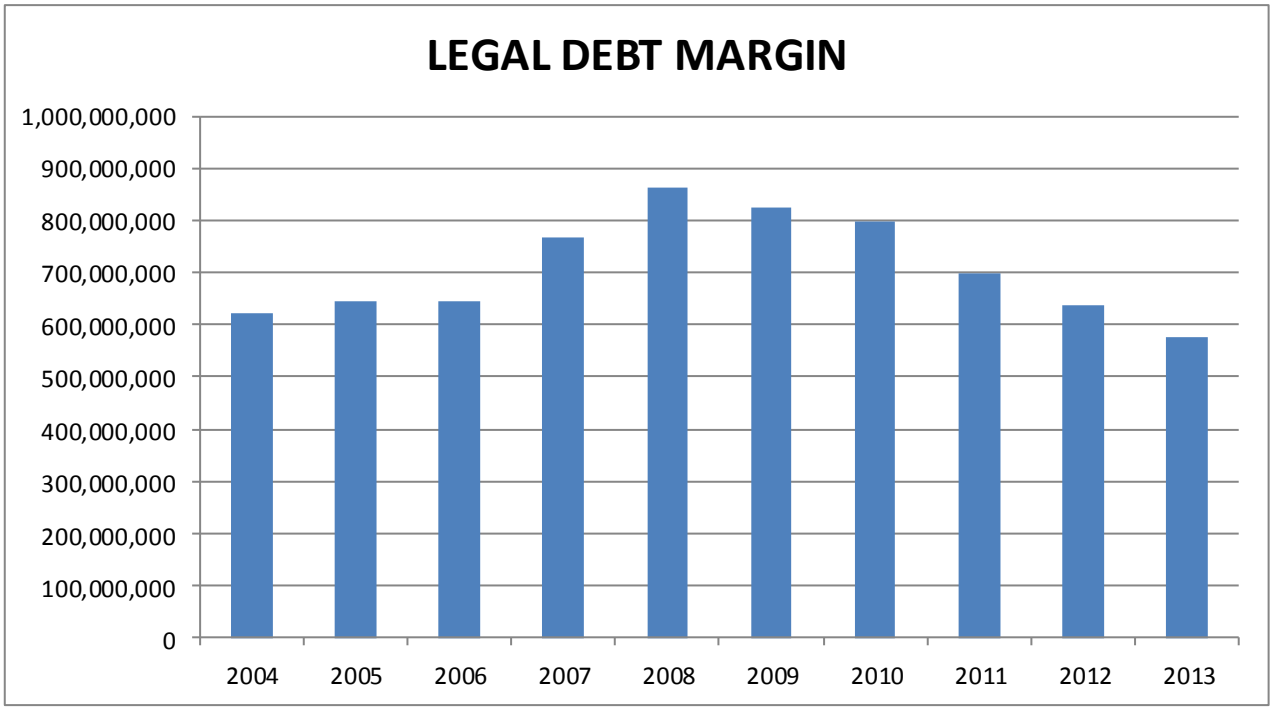
The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the County through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed 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
2013	$5,911,140,372	10.00%	$591,114,037	$20,870,000	$570,244,037

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 $180.4 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

Fiscal Year	Net Assessed Value	Percentage	Debt Limit	Net Bonded Debt	Legal Debt Margin
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	645,324,575
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
2011	6,598,336,115	10.00%	659,833,611	24,055,000	635,778,611
2012	5,983,372,350	10.00%	598,337,235	23,290,000	575,047,235
2013	5,911,140,372	10.00%	591,114,037	20,870,000	570,244,037



CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2013

LONG-TERM DEBT

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2008 Tax Allocation Bond Issue: $9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2013 is $6,310,000.

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 proceeds of the sale of the Series2008 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. At June 30, 2013, management believes the County was in compliance with all covenants provided in this issue.

2008 Tourism Authority Bond Issue: $560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2013 was $485,000.

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 bond is an intergovernmental agreement between the Tourism Authority 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 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 payments under this

agreement from its general funds constitutes a general obligation of the County. At June 30, 2013, management believes the County was in compliance with all covenants provided in this issue.

2012 Urban Redevelopment Refunding Bond Issue: $14,920,000 maturing from 2013 through 2028, with interest rates ranging from 2.0% to 5.0%. The outstanding balance at June 30, 2013 is $14,075,000.

In September 2012, the Clayton County Board of Commissioners issued $14,920,000 of *Urban Redevelopment Agency (URA) of Clayton County Revenue Refunding Bonds* (the Series 2012 Bonds). The proceeds from these bonds were used to refund the Series 2003 Bonds and the Series 2005 Bonds. The prior bonds were issued for the purpose of 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 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. At June 30, 2013, management believes the County was in compliance with all covenants provided in this issue.

2005 Development Authority of Clayton County Revenue Refunding Bond Issue: $29,815,000 maturing from 2006 through 2023, with interest rates ranging from 3.0% to 5.45%. The outstanding balance at June 30, 2013 is $22,355,000.

On September 22, 2005, the Development Authority of Clayton County (blended component unit) issued $29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Proceeds were used to purchase U.S. government securities to pay interest and advance refund $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, theses 1999 Bonds are considered defeased and, therefore, removed as a liability for the financial statements. At December 31, 2012, $2,355,000 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. On December 31, 2012 management believes the Development Authority was in compliance with all covenants provided in this issue.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable debt service requirements as of June 30, 2013, excluding the Development Authority bonds, are as follows:

	Principal	Interest	Total
2014	$ 835,000	$ 1,153,550	$ 1,988,550
2015	855,000	1,129,925	1,984,925
2016	890,000	1,084,050	1,974,050
2017	925,000	1,036,175	1,961,175
2018	975,000	986,425	1,961,425
2019 to 2023	5,675,000	4,155,500	9,830,500
2024 to 2028	7,375,000	2,504,250	9,876,250
2029 to 2033	2,035,000	961,875	2,996,875
2034	1,305,000	97,875	1,402,875
	$ 20,870,000	$ 13,109,625	$ 33,979,625

The above schedule does not include the Development Authority's long-term debt as the Development Authority has a December 31st year end. The Development Authority's long-term debt service requirements to maturity are as follows:

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2013

Development Authority

December 31,	Principal	Interest	Total
2013	$ 1,630,000	$ 810,473	$ 2,440,473
2014	1,695,000	741,461	2,436,461
2015	1,770,000	668,006	2,438,006
2016	1,845,000	592,387	2,437,387
2017	1,925,000	515,067	2,440,067
2018 to 2022	10,965,000	1,220,545	12,185,545
2023	2,525,000	(78,895)	2,446,105
	$ 22,355,000	$ 4,469,044	$ 26,824,044

3. Component Unit Revenue Bonds Payable

Landfill Authority

In July 1997, the Landfill Authority issued $2,415,000 (interest rate of 5.58%) 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, 2013, $595,000 of 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 (interest rates ranging from 5.54% to 5.74%), were issued to fund the closure and post closure costs associated with landfill sites 2 and 3. The Series 2006B bonds, $10,000,000 (interest rate of 4.21%), were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2013, $10,455,000 of these bonds was outstanding.

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, 2012, $5,795,000 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 this agreement. This obligation of the County under this agreement constitutes a general obligation of the County.

The Housing Authority has issued revenue bonds to provide financial assistance to local entities for financing public housing developments within Clayton County. The bonds are secured by the property financed and are payable solely from payments from underlying leases or funding agreements. The Housing Authority is not obligated in any manner for repayment of the bonds. The Housing Authority does not report these bonds as liabilities in the accompanying financial statements. The aggregate principal amount payable at December 31, 2012 for all conduit debt which has been issued by the Housing Authority is approximately $103.8 million.

Hospital Authority

The terms and due dates of the Hospital Authority's long term debt at June 30, 2013 are as follows:

- Series 2010A Certificates – Revenue anticipation certificates issued in December 2010, with interest rates ranging from 4.00% to 5.25%; interest due semi-annually on August 1, and February 1; principal payments due annually on August 1 through 2035.

- Series 2010B Certificates – Revenue anticipation certificates issued in December 2010, with interest rates ranging from 1.31% to 4.05%; interest due semi-annually on August 1, and February 1; principal payments due annually on August 1 through 2018.
-

In December 2010, the Hospital Authority issued fixed rate revenue anticipation certificates (the 2010A and 2010B Certificates, collectively the 2010 Certificates), in amounts totaling $35,205,000 and $7,500,000 respectively, and loaned related proceeds to the Hospital. These Certificates were issued for the purpose of refunding the prior outstanding indebtedness.

With respect to the 2010 Certificates, the Obligated Group (defined as the System, Southern Crescent Physicians Group, In. and Southern Crescent Real Estate, Inc.) jointly and severally guarantees payment of the 2010 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 2010 Certificates as issued. As security for the obligation of the Hospital under the Master Note Agreement, 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.

Should the Obligated Group not meet its obligations as required under the various agreements, the County has provided additional security for the 2010 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 2010 Certificates.

For the years ended June 30,2013 and 2012, the Obligated Group did not meet certain financial requirements as defined in the Master Trust Indenture to the 2010 Certificates. The Obligated Group did not meet the minimum Debt Service Coverage Ratio and exceeded the maximum ratio of Total Debt to Total Capitalization. The Obligated Group has notified the Master Trustee that the ratios were not met. The Obligated Group has presented a plan to the Master Trustee to remedy the financial covenant defaults. As long as the Obligated Group diligently and continuously prosecutes the plan to completion, no event of default shall be deemed to have occurred.

4. Debt Service for Discretely Presented Component Units Bonds Payable

Landfill Authority

June 30,	Principal	Interest	Total
2014	$ 645,000	$ 490,542	$ 1,135,542
2015	675,000	455,525	1,130,525
2016	710,000	418,630	1,128,630
2017	750,000	379,742	1,129,742
2018	780,000	348,167	1,128,167
2019 to 2023	4,385,000	1,222,163	5,607,163
2024 to 2026	3,105,000	264,809	3,369,809
	$ 11,050,000	$ 3,579,578	$ 14,629,578

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2013

	Housing Authority		
December 31,	Principal	Interest	Total
2013	$ 220,000	$ 264,369	$ 484,369
2014	230,000	255,569	485,569
2015	240,000	246,369	486,369
2016	245,000	236,769	481,769
2017	255,000	226,969	481,969
2018 - 2022	1,460,000	963,488	2,423,488
2023 - 2027	1,825,000	594,369	2,419,369
2028 - 2030	1,320,000	130,650	1,450,650
	$ 5,795,000	$ 2,918,552	$ 8,713,552

	Hospital Authority		
June 30,	Principal	Interest	Total
2014	$ 1,155,000	$ 1,941,558	$ 3,096,558
2015	1,170,000	1,919,973	3,089,973
2016	1,195,000	1,889,946	3,084,946
2017	1,230,000	1,853,069	3,083,069
2018	1,270,000	1,809,945	3,079,945
2019 - 2023	7,230,000	8,119,548	15,349,548
2024 - 2028	9,190,000	6,106,063	15,296,063
2029 - 2033	11,710,000	3,517,900	15,227,900
2034 - 2036	7,415,000	537,993	7,952,993
	$ 41,565,000	$ 27,695,994	$ 69,260,994

5. Capital Leases

The County has entered into lease agreements as lessee for the purchase of capital 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 Phase I of 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 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). During the fiscal year ended June 30, 2012, this lease was refinanced.

During the fiscal year ended June 30, 2012, the County entered into Phase II of the above lease agreement, also for energy saving and conservation equipment and services. The total estimated cost of Phase II is $6,400,909, of which $539,041 is related to the County, and $5,861,868 is related to the Landfill Authority (component unit).

Payments for both Phase I and Phase II of the energy leases are due semiannually with interest at 2.7288% and 2.6527%, respectively.

Assets acquired through capital leases of the primary government are as follows:

Machinery and equipment	$ 1,823,454
Less accumulated depreciation	(1,504,044)
Total	$ 319,410

Total remaining payments required by capital lease agreements of the primary government for each fiscal year ending June 30 are as follows:

2014	$ 1,494,891
2015	1,534,351
2016	1,575,932
2017	1,529,057
2018	1,257,329
2019 - 2022	3,420,596
Total minimum lease payments	10,812,156
Less amount representing interest	(1,087,811)
Present value of minimum lease payments	$ 9,724,345

Total remaining payments required by capital lease agreements of the Landfill Authority (component unit) for each fiscal year ending June 30 are as follows:

2014	$ 867,122
2015	874,172
2016	881,522
2017	888,872
2018	896,822
2019 - 2022	3,302,612
Total minimum lease payments	7,711,122
Less amount representing interest	(997,575)
Present value of minimum lease payments	$ 6,713,547

6. Notes Payable

Notes payable of the Housing Authority (component unit) at December 31, 2012 consisted of the following:

3.25% mortgage note payable, due in monthly installments of $18,610 including interest through August 1, 2047. The apartment complex and land is pledged as collateral for the mortgage.	$ 4,640,800
Less current maturities	73,579
	$ 4,567,221

Total interest incurred and expensed for the year ended December 31, 2012 was $143,811. Aggregate maturities required on long-term debt of the Housing Authority at December 31, 2012 were as follows:

2013	$ 73,579
2014	76,006
2015	78,514
2016	81,104
2017	83,779
2018 - 2022	462,221
2023 - 2027	543,660
2028 - 2032	639,448
2033 - 2037	752,112
2038 - 2042	884,626
2043 - 2047	965,751
	$ 4,640,800

7. 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 position, is $578,445 at June 30, 2013. 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 was required 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 $5,839,725. 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, 2013. 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 $3,717,821 based on 3,136,867 cubic yards of capacity used since the site was opened. This represents 63.664% of the estimated total capacity at June 30, 2013. The estimated remaining landfill life is approximately 35 years.

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2013

8. Changes In Long–Term Liabilities

Primary Government

Long–term liability activity for the County's year ended June 30, 2013 and the Development Authority's year ended December 31, 2012 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Capital lease agreements	$ 10,879,223	$ 4,452	$ (1,159,330)	$ 9,724,345	$ 1,231,760
Total capital leases	10,879,223	4,452	(1,159,330)	9,724,345	1,231,760
Revenue bonds	47,205,000	14,920,000	(18,900,000)	43,225,000	2,465,000
Plus premium on issuance of bonds	396,193	2,121,347	(144,376)	2,373,164	-
Less discount on issuance	(762,792)	-	42,992	(719,800)	-
Total revenue bonds	46,838,401	17,041,347	(19,001,384)	44,878,364	2,465,000
Landfill closure and postclosure costs	603,731	-	(25,286)	578,445	36,153
Compensated absences	7,261,791	4,469,737	(4,208,676)	7,522,852	4,026,180
Claims/judgments payable	8,309,677	-	(3,454,087)	4,855,590	278,339
Workers compensation claims liability	1,621,000	1,682,074	(1,162,074)	2,141,000	1,096,446
Medical claims liability	408,000	5,037,401	(4,974,401)	471,000	471,000
Net OPEB obligation	28,410,000	11,980,000	(5,174,000)	35,216,000	-
	$ 104,331,823	$ 40,215,011	$ (39,159,238)	$ 105,387,596	$ 9,604,878

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2012. The Development Authority is classified as a blended component unit of the County as of June 30, 2013.

Compensated absences, claims and judgments payable, landfill closure and postclosure costs, and the OPEB obligation are ordinarily liquidated by the General Fund.

Component Units

Long-term liability activity for the years ended December 31, 2012 and June 30, 2013 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	$ 11,660,000	$ -	$ (610,000)	$ 11,050,000	$ 645,000
Less loss on refunding	(33,597)	-	9,163	(24,434)	(9,163)
Capital lease	7,335,517	-	(621,970)	6,713,547	867,122
Closure/postclosure costs	3,566,648	151,173	-	3,717,821	-
Total Landfill Authority	$ 22,528,568	$ 151,173	$ (1,222,807)	$ 21,456,934	$ 1,502,959
Hospital Authority					
Revenue Anticipation Cert.	$ 42,705,000	$ -	$ (1,140,000)	$ 41,565,000	$ 1,155,000
Housing Authority:					
Revenue Bonds	$ 6,005,000	$ -	$ (210,000)	$ 5,795,000	$ 220,000
Notes Payable	-	4,640,800	-	4,640,800	73,579
Total Housing Authority	$ 6,005,000	$ 4,640,800	$ (210,000)	$ 10,435,800	$ 293,579
Board of Health:					
Compensated Absences	$ 385,727	$ 4,395	$ -	$ 390,122	$ 78,024

K. OPERATING LEASE AGREEMENTS

The Primary Government has several operating lease commitments for equipment and buildings. Future minimum lease payments for its fiscal years ending June 30 are as follows:

	Primary Government	Landfill Authority
	$ 598,720	$ 3,282
2014	$ 598,720	$ 3,282

Governmental activities rent expense for the primary government equaled $774,237 for the year ended June 30, 2013. Rent expense for the Landfill Authority (discretely presented component units) was $3,661 for the year ended June 30, 2013.

CLAYTON COUNTY, GEORGIA
SALARY RANGES FOR CLASSIFIED POSITIONS
EFFECTIVE JULY 5, 2014

Paygrade	Salary Range
3	16,531.78 – 24,908.96
4	17,374.00 – 26,177.96
5	18,259.12 – 27,511.60
6	19,189.34 – 28,913.19
7	20,166.95 – 30,386.19
8	21,194.36 – 31,934.22
9	22,274.11 – 33,561.12
10	23,408.87 – 35,270.90
11	24,601.45 – 37,067.79
12	25,854.78 – 38,956.22
13	27,171.96 – 40,940.86
14	28,556.24 – 43,026.60
15	30,011.05 – 45,218.61
16	31,539.97 – 47,522.29
17	33,146.78 – 49,943.33
18	34,835.46 – 52,487.70
19	36,610.16 – 55,161.71
20	38,475.28 – 57,971.94
21	40,435.42 – 60,925.34
22	42,495.41 – 64,029.20
23	44,660.35 – 67,291.19
24	46,935.59 – 70,719.36
25	49,326.74 – 74,322.19
26	51,839.71 – 78,108.55
27	54,480.70 – 82,087.82
28	57,256.24 – 86,269.81
29	60,173.18 – 90,664.86
30	63,238.72 – 95,283.81
31	66,460.44 – 100,138.08
32	69,846.29 – 105,239.64
33	73,404.63 – 110,601.11
34	77,144.25 – 116,235.72
35	81,074.39 – 122,157.39
36	85,204.75 – 128,380.74
37	89,545.54 - 134,921.14
38	94,107.47 – 141,794.74
39	98,901.80 – 149,018.53
40	103,940.39 – 156,610.32

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 buy 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.

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.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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.

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.

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.

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 buy a government in anticipation of revenues to be received at a later date. The note is retired from revenues to which it is related.

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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 buy 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
CFO	Chief Financial Officer
CIP	Capital Improvement Program
CJCJ	Council on Juvenile Court Judges
COO	Chief Operating Officer
COP	Certificate of Participation
DCA	Department of Community Affairs
DFACS	Department of Family and Children Services

CLAYTON COUNTY, GEORGIA
ACRONYMS

DHR	Department of Human Resources
DNR	Department of Natural Resources
DOJ	Department of Justice
DOL	Department of Labor
DOR	Department of Revenue
DOT	Department of Transportation
E	Elected
E911	Enhanced 911Emergency 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

CLAYTON COUNTY, GEORGIA
ACRONYMS

PO	Purchase Order
POR	Purchase Order Requisition
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
2015 BUDGET DOCUMENT

For fiscal year 2015 all funds listed below are both budgeted and are also presented in the Consolidated Annual Financial Report.

Departments	Fund
Animal Control	General
Board of Commissioners	General
Buildings and Maintenance	General
Central Communications	General
Central Services	General
Chief Operating Officer	General
Clayton County TV23	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
2015 BUDGET DOCUMENT

Departments	**Fund**
School Patrol	General
Senior Services	General
Sheriff's Department	General
Solicitor	General
Staff Attorney	General
State Adult Probation	General
State Court	General
Superior Court	General
Tax Assessors	General
Tax Commissioner	General
Transportation and Development	General
Special Revenue Funds	
Fire	Fire Fund
Hotel/Motel	Hotel/Motel Tax Fund
Tourism Authority Fund	Tourism Fund
E911	Emergency Telephone Fund
District Attorney	Federal Narcotics Fund
Sheriff	Federal Narcotics Fund
Police	Federal Narcotics Fund
Narcotics	Federal Narcotics Fund
District Attorney	State Narcotics Fund
Sheriff	State Narcotics Fund
Police	State Narcotics Fund
Narcotics	State Narcotics Fund
Juvenile Court	Jail Construction/Staffing Fund
Clerk of Superior Court	Jail Construction/Staffing Fund
Clerk of State Court	Jail Construction/Staffing Fund
Sheriff	Jail Construction/Staffing Fund
Other General Government	Jail Construction/Staffing Fund
Juvenile Court	Juvenile Supplemental Fund
Clerk of Superior Court	Drug Abuse Treatment Fund
Clerk of State Court	Drug Abuse Treatment Fund
Mental Health and Retardation	Drug Abuse Treatment Fund
Extension Service	Drug Abuse Treatment Fund
Superior Court	Alternative Dispute Fund
Clerk of Superior Court	Alternative Dispute Fund
Clerk of State Court	Alternative Dispute Fund
Juvenile Court	Victims Assistance Fund
Solicitor	Victims Assistance Fund
District Attorney	Victims Assistance Fund
Superior Court	Domestic Seminars Fund
State Court	State Technology Fund

CLAYTON COUNTY, GEORGIA
FUND MATRIX
2015 BUDGET DOCUMENT

Special Revenue Funds

Departments	Fund
Aging Program	Aging Grant Fund
Community Development Block Grant	HUD Fund
Solicitor	Other County Grants
Child Support Recovery	Other County Grants
Police	Other County Grants
University of Georgia Grants	Other County Grants
Other General Governments	Other County Grants
Superior Court	Law Library Fund
Juvenile Court	Law Library Fund
Clerk of Court	Law Library Fund
Clerk of State Court	Law Library Fund
Health Department	Health Department Fund
Jail/Judicial Complex	Jail/Judicial Fund
Professional Services	Capital Projects Fund
Transportation and Development	Capital Projects Fund
Traffic Engineering	Capital Projects Fund
Other General Government	Capital Projects Fund
Other General Government 2009 SPLOST	Capital Projects Fund
Other General Government 2015 SPLOST	Capital Projects Fund
Tax Allocation District	Capital Projects Fund
Debt Service	Debt Service Fund
Street Lights	Street Lights Fund
Ellenwood TAD Special Revenue	TAD Special Revenue Fund
Northwest Clayton TAD Special Revenue	TAD Special Revenue Fund
Central Clayton Corridor TAD Special Revenue	TAD Special Revenue Fund
Forest Park TAD Special Revenue	TAD Special Revenue Fund
Mountainview TAD Special Revenue	TAD Special Revenue Fund

Enterprise Funds

Landfill Operations	Landfill Enterprise Fund

Internal Service Funds

Workers Compensation	Workers Compensation Fund
CCBOC Medical	Medical Self Insurance Fund