



Clayton County, Georgia
FY 2025 ANNUAL OPERATING BUDGET



CLAYTON
COUNTY • GEORGIA

Cc: Clayton connected



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INTRODUCTION





Where the World Lands
and Opportunities
Take Off

FISCAL YEAR 2025 ANNUAL OPERATING BUDGET

CLAYTON COUNTY BOARD OF COMMISSIONERS

Jeffrey E. Turner, Chairman

Vacant

Gail Hambrick

Felicia Franklin

DeMont Davis, Vice Chairman

District One

District Two

District Three

District Four

Prepared By:

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Government Finance Officers Association Awards



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For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director





**The Government Finance Officers Association
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CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION
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The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Christopher P. Morill

Date:

November 9, 2023





Transmittal Letter

Stacey Merritt, Interim Chief Financial Officer

June 18, 2024

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 the fiscal year ending June 30, 2025 is attached hereto. The proposed budget has been advertised as required by law. A public hearing will be held on June 18, 2024 and has a proposed adoption date of June 25, 2024. 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 strategic plan set by the Board of Commissioners. Although the County continues to show steady growth, there is still a critical need to find a balance between preserving essential services for Clayton County residents while minimizing tax increases on residents and ensuring continuation of several strategic initiatives implemented in the current fiscal year.

The Fiscal Year (FY) 2025 general fund budget totals \$317 million, a decrease of \$10 million, or 3% lower than the FY2024 amended budget. The decrease from the FY24 amended budget is a result of one-time expenditures for the Sheriff's Office to include repairs and maintenance amendments for the jail.

The FY25 budget is \$24 million or 8% higher than the FY24 original budget. The increase over last year's original budget is due to a COLA of 4%, inmate medical service fees (\$4m), contractual obligations (\$2.6m), county insurance (\$1.3m), claims (\$1.3m), building repairs and maintenance (\$3.2m) and debt service payments.

The following is a summary of other noteworthy changes by budget type and category.

Revenues:

Property Taxes

Property tax revenue continues to be the County's most significant source of revenue. Clayton County continues to experience increases in both commercial and residential property values, the same as the nation has experienced over the past several years. The values from the preliminary tax digest for the FY 2025 budget are 12% higher than the prior year, which represents approximately \$18 million in funds.

The maintenance and operations (M&O) millage rate is set at a level to correspond with the FY2025 budgeted expenditures. In an effort to maintain existing services and increased contractual obligations; the County will adopt a proposed gross millage of 18.250 mills. 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 FY2025 Digest column is based on the preliminary property digest dated April 24, 2024. Clayton County adopts a millage rate in July based on the final property digest.

The LOST rebate amount for FY2025 is \$44,521,162, which is lower than the \$46,140,960 rebated in FY2024. Whenever the LOST decreases from the prior year, alongside an increase in the tax digest, it results in a millage credit that is lower than the prior year. The LOST rebate millage for FY2024 was 3.640 compared to 3.234 for FY2025.

	FY2025 Digest	FY2024 Digest
Net Assessed Digest Value	\$13,764,792,749	\$2,286,521,246
Base Millage	18.250	16.000
Millage Credit 1% LOST Tax	(3.234)	(3.640)



	FY2025 Digest	FY2024 Digest
Net Mill Rate	15.266	12.360
Gross Property Tax Levy	\$210,133,326	\$151,861,403
Net Collected - Est	\$153,119,555	\$144,268,332

The Net General Fund and Fire Fund millage rates are proposed to be 15.266 and 4.146 respectively.

- Other taxes and assessments

Other taxes and assessments, which include local option sales taxes (LOST) as its largest category, are projected to be 4.4% higher than the FY2024 amended budget. Licenses and permits are projected to be 10.3% higher than the prior year. Intergovernmental revenue is projected to be 1% higher than the prior year. Fines and Forfeitures are projected to be 18% higher than the prior year, mainly due to courts returning to normal operations after being closed due to the pandemic.

Property tax revenues continue to grow as home prices continue to soar across the nation. The FY2025 budget represents an ongoing commitment from the County to invest in its future and efficiently manage its resources.

Expenses:

- Personnel

One of our most valuable resources is human capital. The FY2025 budget reflects this sentiment and includes pay enhancements, effective July 6, 2024, at a cost of approximately \$7.7 million, which includes a 4% COLA for eligible employees. Prior to this increase, the FY2024 budget included payroll enhancements in the amount of \$10.2 million which included a COLA and merit increase for eligible employees.

- Vehicle Replacement Reserve

The proposed FY 2025 budget includes \$4 million in SPLOST funds to replace vehicles, which exceeds the FY 2024 funding level. This allocation will allow the County to continue replacing its aged fleet for departments and public safety. Additionally, 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 by these funds after being evaluated by Fleet Maintenance.

The Capital Budget

Although there appears to be a decrease in capital budgeted in the proposed FY2025 budget, funds are amended in as projects and/or sites for construction are identified. Capital purchases will be made from the 2004, 2009, 2015 and 2020 Special Purpose Local Option Sales Tax (SPLOST) collections.

- Special Purpose Local Option Sales Tax (2004)

The 2004 SPLOST 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 remaining \$60 million was allocated to fund construction of recreation centers.

The J. Charley Griswell Senior Center, the Virginia Burton Gray Recreation Center, the Carl G. Rhodenizer Recreation Center, the South Clayton Recreation Center, the Lake Spivey Recreation Center and the Flint River Community Center opened in July 2006, March 2007, July 2007, March 2013 and FY 2021 respectively.

- Special Purpose Local Option Sales Tax (2009)

The 2009 SPLOST ended December 2014 and generated approximately \$269.8 million over a six-year period, which is approximately \$35.3 million less than the initial projection of \$305 million. The under collection is primarily due to the economic downturn which resulted in lower consumer spending which had a significant impact on sales tax



collections.

The 2009 SPLOST was distributed among the cities and County based on the formula utilized for the Local Option Sales Tax (LOST) . The cities received 25.15% in aggregate and the County received 74.85%. The formula is used after deducting the cost of the Level 1 project (Juvenile Justice Center).

Approximately \$125 million was allocated for continuation of the Road Infrastructure Program which included maintenance, safety and road improvement projects. Additionally, \$15 million was allocated for the Juvenile Justice Center, the only Level 1 project included in this SPLOST program.

The remaining funds have been allocated to 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 and (13) a fueling center and emergency fuel storage location.

Of the broad plan above, the Juvenile Justice Center, Northeast Library, Southwest police precinct, multipurpose training center, Northeast Police Precinct, Animal Control offices and kennel opened in August 2012, December 2012, March 2013, November 2015, March 2016, and December 2016 respectively. The countywide public safety digital network was also completed during FY2016. The Sector Four Police Precinct opened in 2020; the Northwest Library and Sonna Singleton Gregory Senior Center opened in 2021. In addition to the aforementioned projects, purchases were completed for police vehicles and fire apparatus.

During FY 2025, the County Records Center will be completed. The site enhancement for the Northwest Library will also be completed during the fiscal year.

· Special Purpose Local Option Sales Tax (2015)

On May 20, 2014, voters approved the 2015 SPLOST referendum. This SPLOST began generating revenue in January, 2015 with the first receipts deposited in March, 2015. The term of the 2015 SPLOST is 6 years and is estimated to generate \$272 million for County and City projects. The 2015 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, there aren't any Level 1 or Level 2 projects included in the 2015 SPLOST.

The projects included in SPLOST 2015 are: the acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center and 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 the Historic Courthouse roof, Correctional Institute roof, full remodel of the TV Station for CCTV23, VIP Complex renovation, 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 and Maintenance and Transportation and Development (roads and sidewalks) projects.

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

<u>Department Estimated Cost</u>
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 <u>86,534,279</u>
Total SPLOST \$217,955,180



Of the aforementioned projects, acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Centers was completed in fiscal year 2015, a county-wide Enterprise Resource System was implemented in Fiscal Year 2018, the County Information Technology Center and Jail Security/Access Control/Video Surveillance System was completed during Fiscal Year 2021, the Spivey Splash Water Park opened Spring 2022 and the Countywide dog parks were completed. Additionally, purchases were made for police vehicles, fire apparatus and public service fleet. Projects currently under design and/or construction include renovations to the VIP Complex at the International Park, County Enterprise Software System, Comprehensive Justice Management and Information System and; 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, Small Business Incubator, Park Upgrades/Greenspace, and Transportation and Development (roads and sidewalks) projects.

During the FY 2025 budget, the following projects will be completed; the small business incubator, Gateway signs, IT Bunker and the construction of the phase two Rivers Edge walking trail.

Special Purpose Local Option Sales Tax (2021)

The 2021 SPLOST was approved by voters on June 9, 2020 and is expected to generate approximately \$220 million for the County. The projects approved by voters include the design and building of a County Administration building, Police Department training academy, Transportation and Development complex, Public Safety Water Rescue training center, Library in the Rex area of Clayton County, Winter Weather supply and storage building, government vehicle fueling station on Anvil Block Road, and the replacement of Fire Stations 1 and 2; the construction of a pedestrian walkway over heavily traveled roads; funding for land acquisition, design, construction, and/or equipping of a mental health, developmental disabilities and substance abuse facility and/or renovations, improvements, additions to, and equipping of an existing facility; construction of free-standing Crisis Stabilization Units, where patients with urgent or emergency psychiatric needs can receive crisis stabilization services in a safe, structured manner with continuous 24-hour observation and supervision; roof repair, flooring, electrical, sewer, heating, ventilation, and air conditioning system upgrades for the Harold Banke Justice Complex; replacement of storage facility and both concession stand/restroom facilities at Rex Park; replacement of concession stand/restroom facility at Morrow-Lake City Park; replacement of facilities at Rum Creek Park; upgrades to heating, ventilation and air conditioning systems for Annex 3, Annex 2, Police Department Headquarters, and Frank Bailey Senior Center; roof replacement at Steve Lundquist Aquatics Center and Annex 2; window sealing at Annex 3; structural restoration of Virginia Stephens House; renovation of the Shelnut building; flooring replacement at Frank Bailey Senior Center and Charlie Griswell Senior Center; restoration and facility upgrades to Reynolds Nature Reserve, Fire Station 3 and VIP Complex; Annex 3 door replacement; funding public safety, Transportation and Development and Fleet Maintenance equipment purchases; purchase of computer equipment, software and telephone equipment for public safety and Parks & Recreation purposes, repairs and building renovations for public safety and Parks & Recreation purposes, the acquisition of real estate and equipment for public safety and Parks & Recreation purposes; replacement of five prison transport vans and equipment; land acquisition and acquiring title for real and personal property to be used for greenspace; the purchase of vehicles and equipment for public safety purposes and transportation projects. The first collections are scheduled to begin January 2021.

Below is a listing of the amounts approved for the 2021 SPLOST:

<u>Department Estimated Cost</u>
County Administration Bldg. \$40,000,000
Building Construction, Renovations and Repairs 73,170,000
Helicopter and Other Equipment 9,400,000
Information Technology 7,300,000
Public Safety and Public Service Fleet 27,715,000
Transportation <u>63,000,000</u>
Total SPLOST \$220,585,000

During the FY 2025 budget, the following projects will be completed: the construction of fire station 1, the upgrades for the Morrow Lake City, Rex Park, and Rum Creek Park concession stands, the renovations to the Shelnut Senior Center, the Water Rescue Training Facility, the expansion of the Fleet Maintenance Facility, the Winter Weather Supply Storage Facility, phases 3 and 4 of the Rivers Edge walking trails and the tennis court resurfacing. They will also begin the amphitheater.



Budget Comparison by Fund

The following table shows the FY2025 proposed budget compared to the FY2024 amended budget, detailed by fund. Changes between the FY2025 budget and the FY2024 amended budget will only be discussed if it is the General Fund, Fire Fund or if the change is greater than 10%.

Clayton County, Georgia			
Operating Budget Comparison			
FY2024 Amended Budget and FY2025 Budget By Fund			
FUND	FY2024 Amended	FY2025 Budget	% Change
General Fund	327,111,815	316,954,921	-3.9%
Special Revenue Funds			
Fire District Fund	39,762,481	41,751,772	5.0%
Hotel and Motel Tax Fund	635,526	667,009	5.0%
Tourism Authority Fund	1,226,880	1,400,000	14.1%
Emergency Telephone System Fund	6,488,285	6,177,738	-4.8%
Federal Narcotic Fund	269,846	294,150	9.0%
State Narcotics Fund	1,837,650	592,472	-67.8%
Sheriff DOJ Narcostics Fund	44,759	20,000	-55.3%
Jail Construction and Staffing Fund	200,000	1,470,000	635.0%
American Recovery Plan Act Fund	31,530,062	10,000,000	-68.3%
Juvenile Supplemental Services Fund	5,000	5,000	0.0%
Drug Abuse Treatment and Education Fund	53,967	660,000	11.2%
Alternative Dispute Resolution Fund	205,608	221,478	7.7%
Victim Assistance Fund	700,368	753,760	7.6%
Domestic Seminars Fund	0	0	0.0%
State Court Technology Fee Fund	153,393	211,048	37.6%
Law Library Fund	155,000	152,790	-1.4%
Clayton Collaborative Fund	12,500	12,500	0.0%
Aging Grant Fund	1,506,008	0	-100.0%
Housing & Urban Development Fund	17,404,704	0	-100.0%
Streetlights Fund	1,722,324	1,745,948	1.4%
Other County Grants Fund	87,603,954	625,000	-99.3%
Forest Park TAD Fund	250,000	200,000	-20.00%
Mountainview TAD Fund	0	0	0.0%
Capital Project Funds			
Road & Recreation Projects 306	7,287,875	0	-100.0%
SPLOST 2009 307	7,366,113	0	-100.0%
SPLOST 2015 308	98,967,177	0	-100.0%
SPLOST 2021 309	261,399,859	0	-100.0%
Other Capital Projects Fund 317	2,001,232	0	-100.0%
Debt Service Fund	2,027,965	14,454,476	612.8%
Enterprise Fund			
Landfill	4,412,131	3,203,325	-27.4%
Pension Trust	52,205,816	53,380,800	2.3%



Internal Service Funds			
Workers Compensation Fund	2,656,400	3,006,264	13.2%
Medical Self Insurance Fund	19,920,872	21,171,629	6.3%
Total Operating Budget	977,125,570	478,532,080	-51.0%

The General Fund decreased by 3.1% from the FY2024 Amended Budget, primarily as a result of amendments to repair the jail or other one-time expenditures for the Sheriff's Office.

The Fire Fund increased by 5% in the FY 2025 budget due to the inclusion of the City of Riverdale's fire services and a 4% COLA.

The Tourism Authority Fund increased by 14% for FY2025 due to increases in advertising, contractual obligations and repairs and maintenance.

The State Narcotics Fund decreased by 68% due to one-time purchases in FY 2024.

The Sheriff DOJ Narcotics Fund decreased by 55% due to one-time purchases in FY 2024.

The Jail Construction and Staffing Fund increased due to a transfer to the Sheriff's Office to cover expense.

The American Recovery Act Plan Fund appear to have decreased by 68%; however it is a life to date fund and will be automatically carried forward at year end.

The Drug Abuse and Treatment Fund increased by 11% due to increased revenue now that the courts are fully open.

The State Court Technology Fee Fund increased by 37% due to increased revenue now that the courts are fully open.

The Aging Grant Fund appears to have decreased; however, those expenses are now carried in the General Fund.

The Forest Park TAD decreased by 20% as a result of lower activity in the special tax district.

The Housing and Urban Development Fund, and the Other County Grants Funds all appear to have been reduced for FY2025; however, those funds are amended into the budget during the fiscal year based on actual expenditures as they are received from state and federal sources.

The Roads and Recreation Project Fund, SPLOST 2009, SPLOST 2015, SPLOST 2021 and the Other Capital Projects fund appear to have decreased; however, these are life to date funds and are automatically carried forward at year end.

The Debt Service Fund increased due to the SPLOST bonds.

The Landfill Fund decreased 27% due to the power plant being closed currently and therefore not collecting fees for electricity.

The Workers Compensation Fund increased 13% due to a rise in claims.

Detailed information about the FY2025 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 while ensuring expenditures meet projected revenue levels. The proposed budget also includes funding for sustainability of the strategic plan, providing resources to support those areas of priority for the Board including quality of life, economic development and governance initiatives. It also provides resources to continue several initiatives implemented during the current fiscal year including, but not limited to, personnel salary enhancements, addressing recruitment and retaining public safety personnel, vehicle replacement program and facilities maintenance as



outlined in the overall strategic plan shown later in this document. While the national and state economic indicators show significant recovery from the pandemic, inflation and supply-chain shortages are a concern and are being monitored for future adverse impact.

Clayton County continues to maintain a responsive government, high service levels and a strong financial position. Clayton County's finances remain healthy due to its conservative fiscal policies. The County has a bond rating of Aa2 from Moody's Investors Service, Inc. and AA by Standard & Poor's Rating Services. In September 2014 the bond rating for Clayton County was reaffirmed.

Respectfully submitted,

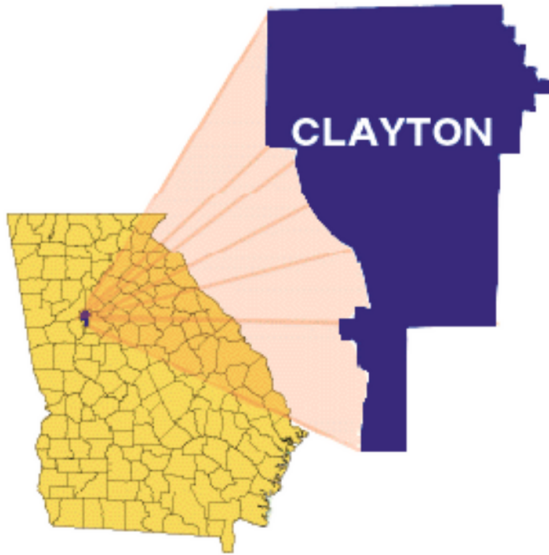
Stacey Merritt

Stacey Merritt

Interim Chief Financial Officer



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, is the fictionalized setting for Margaret Mitchell's "Gone with the Wind" novel. The population in 2020 was 4,235 and the median household income was \$35,944. 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 2020 was 6,969 and the median household income was \$55,905. Morrow covers a 2.9 square mile radius.

Lovejoy – The city of Lovejoy has a population of 10,122 and a median household income of \$51,557. Lovejoy covers a 2.3 square mile radius.

Lake City – Lake City has a population of 2,952 and a median household income of \$52,881. 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 in the county. Riverdale has a population of 15,129, a median household income of \$50,145 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 2020 was 19,932 and the median household income was \$39,274. It covers 9.4 square miles.



HISTORY OF CLAYTON COUNTY



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.

The Harold R. Banke Justice Center (left) and the Historic Courthouse (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.



Population, Government Structure & Economic Outlook

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 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%. The 2020 census data revealed the County grew to 297,595, or 14.7% over the ten-year period.

Governmental Structure

The governing authority of Clayton County is a Board of Commissioners consisting of four elected commissioners and one elected chairperson. The Vice-Chairman designation is chosen by the commissioners. The Chairperson 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 Chairperson 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, 63rd, 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.



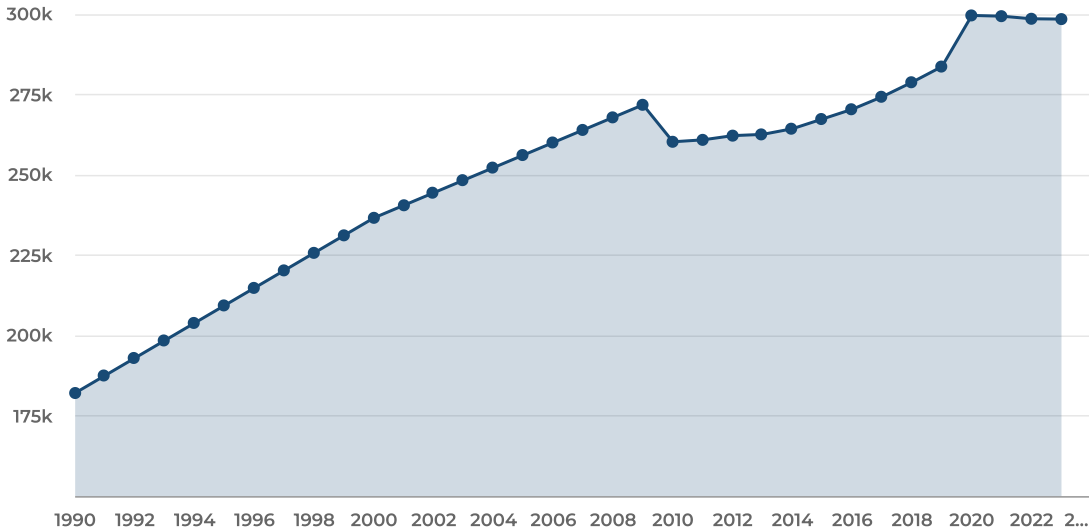
Population Overview



TOTAL POPULATION
298,300

▼ **.03%**
vs. 2022

GROWTH RANK
1 out of **160**
Counties in Georgia



* Data Source: Client entered data for year 2023

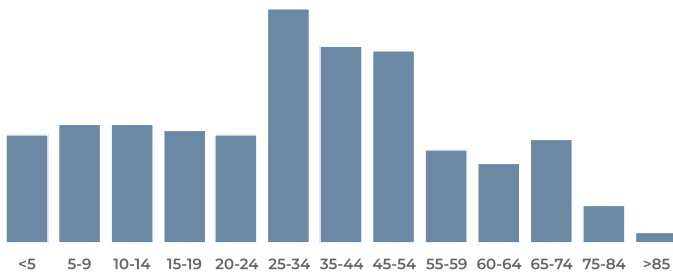


DAYTIME POPULATION
282,811

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates



Services Provided by Clayton County



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 FY2025 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.

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 services 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 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 facility. With the constant increase in call volume, it has become difficult to maintain the older 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, 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 16 fire stations throughout the County. During 2016, the County agreed to provide fire services for Lake City. The County also provides fire services for the cities of Lovejoy, Jonesboro and Riverdale.

In FY2016, the County Fire Department initiated its Community Treatment Program. The Community Treatment Program (CTP) is a mobile-integrated health care initiative designed to fill the gaps in primary care within our community. The program installed by the CCFES is a first of a kind program aimed solely at increasing the quality and availability of healthcare to the citizens of Clayton County. The CTP program has gained national recognition for its innovation and cutting edge approach to community health.



Services Provided by Clayton County (continued)



Clayton County opened the new Spivey Splash Water Park in May of 2022. The park features the largest active lazy river in the State of Georgia.



The Lake Spivey Recreation Center located at International Park is one of Clayton County's most up to date recreation center.

Services Provided by Clayton County (continued)

During FY2015, Clayton County approved a one percent sales tax to fund the County's full participation in Marta. Services began in January 2015 with three initial bus routes. During subsequent years, additional routes have been added to enhance transportation for citizens throughout the County.

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 February 2016, the hospital reached an agreement to be purchased by Prime Healthcare. Southern Regional Health System consists of the following: Southern Regional Medical Center, Southern Regional Psychiatric Center, The Surgery Center at Mt. Zion; Southern Regional Homecare and the Women's Life Center. The Southwood Comprehensive Medical Center is one of 26 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 1, 2014. Kaiser Permanente provides comprehensive healthcare services to more than 303,848 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 55,000+ students enrolled in the seventy-one Clayton County Public Schools have access to some of the best instructional programs in the country. The school system has approximately 3,531 full and part-time teachers. Nearly 63% 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 accredited 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 6,879 students preparing for more than forty two 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, 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 to explore, admiring the history of farm equipment, spring houses and a barn dating 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)

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.



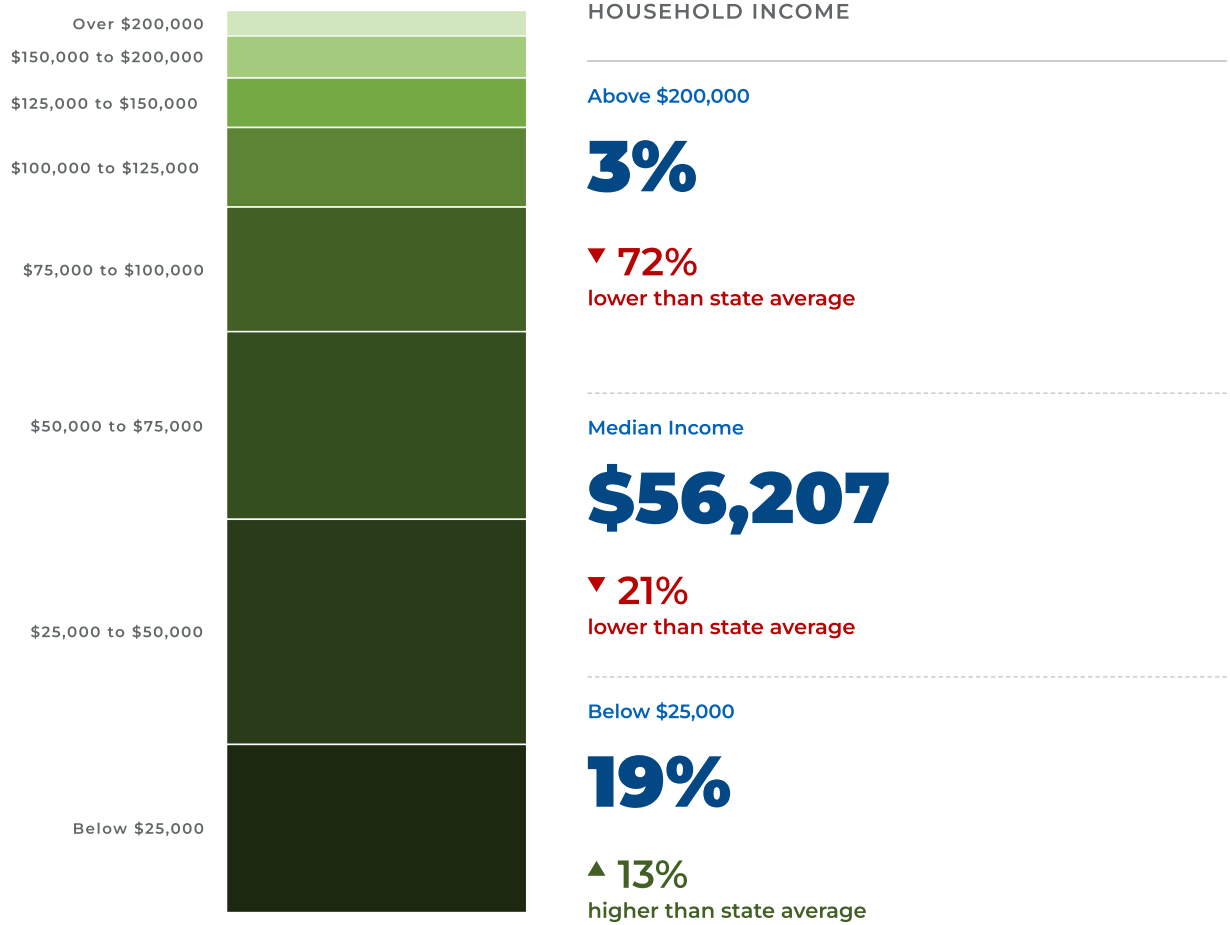
The visual centerpiece of Clayton State University's Spivey Hall is the Albert Schweitzer Memorial Pipe Organ, a 79-rank, 3-manual, 4,413-pipe organ, built and installed by Fratelli Ruffatti of Padua, Italy.



It's 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.

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates



National Economic Conditions & 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.

When Covid-19 began in the United States in early 2020, thousands of businesses were forced to shut down, millions of Americans lost their jobs within weeks and, as a result, second-quarter GDP plummeted by an unprecedented 29.9 percent. At the time, there was a lot of uncertainty over how quickly the US economy would bounce back, but three years later, the recovery has been nothing short of impressive.

The United States economy has rebounded strongly from the depths of the pandemic recession, aided by a large government response. Inflation is projected to moderate gradually over 2023 and 2024. Inflation is not projected to return to the vicinity of the Federal Reserve target until late 2024.

Personal consumption expenditures have continued to increase, but at a slower pace since the start of 2022. In early 2023, there was a recent decline in energy and food prices. While levels are still relatively high; there has been a boost in purchasing power for most businesses and households.

The housing market has begun to adjust to policy tightening with nominal price declines now under way and real house prices falling even more rapidly given high consumer price inflation.

The improvement in the outlook is still fragile. Uncertainty about the course of the war in Ukraine and its broader consequences is a key concern. Low unemployment has helped nominal wage growth. The pace of wage increases has now started to level off.

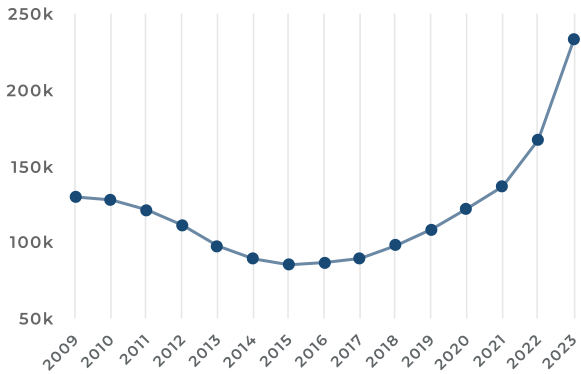


Housing Overview



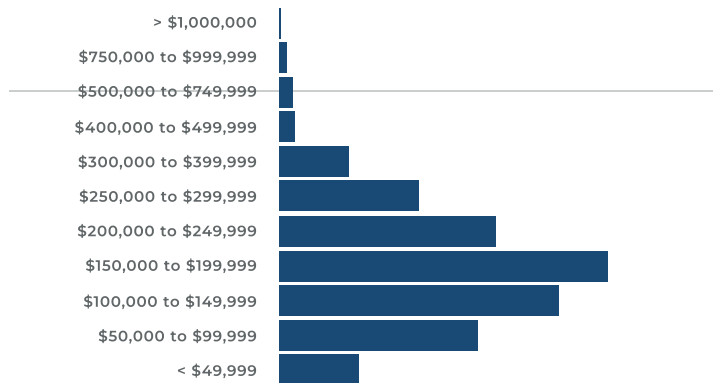
2023 MEDIAN HOME VALUE

\$233,000



*Data Source: Clayton, GA 2023

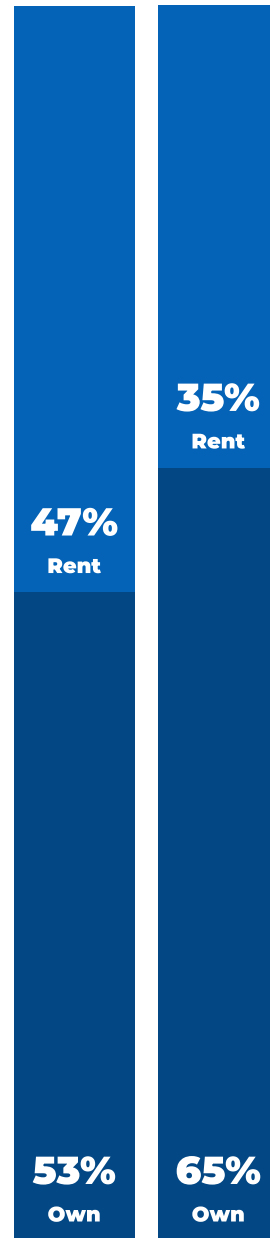
HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Clayton State Avg.



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Local Economic Conditions & Outlook

As the state of Georgia set new records in Economic Development last year with \$9.8 billion in projects statewide, Clayton County has also emerged from the ongoing pandemic, thriving across all of our leading industry sectors: Transportation & Distribution, Food & Beverage, Logistics, Aviation and Defense.

Despite the year of the onset of the pandemic, several companies throughout the County in the supply chain, logistics, warehouse and distribution industries doubled production and increased staff.

Clayton County because of its supply chain and logistics hub, responded to 12 RFI's from State Project Managers, 9 site tours and assisted 7 existing industry customers with expansion requests. Additionally, the Office of Economic Development assisted the County with two rounds of CARES ACT Business Grant funds distributed to businesses in the amount of \$1M.

The region's population increased by 6.5% since 2016, growing by 18,059. The population is expected to increase by 8.2% between 2021 and 2026, adding 24,282 more residents.

From 2016 to 2021, jobs declined by 6.5% in Clayton County, GA from 132,331 to 123,708. This change fell short of the national growth rate of 0.4% by 6.1%. As the number of jobs declined, the labor force participation rate increased from 61.5% to 63.6% between 2016 and 2021.

Concerning educational attainment, 13.1% of Clayton County, GA residents possess a Bachelor's Degree (7.2% below the national average), and 8.8% hold an Associate's Degree (0.1% above the national average). The top three industries in 2021 are Scheduled Air Transportation, Restaurants and Other Eating Places, and Education and Hospitals (Local Government).

The total population stands at 297,405, total regional employment is 123,708 jobs, \$47.9K is the median household income, which is increasing. The population grew by 18,059 over the last 5 years and is projected to grow by 24,282 over the next 5 years. Jobs decreased by 8,623 over the last 5 years but are projected to grow by 816 over the next 5 years. Median household income is still below the national average median household income of \$62.8K. (source: Esri Analytics April 2022)

The OED requested \$5M in ARPA funds to administer business relief grants for 2022/2023. A 3rd party administrator that can offer a diverse menu of services to our commercial base has been hired to issue the grants. The Office of Economic Development celebrated National Economic Development Week May 9-13, 2024 and continues to promote Clayton County to the forefront of State and Public Utility Project Managers.

Major accomplishments of the last year are:

- Update and Adoption of the Strategic Economic Development Plan
- Adoption of Master Plan for Tara Blvd. and Old Dixie Hwy Corridor
- LCI Study application for Tara Blvd.
- MARTA BRT (Bus Rapid Transit) study
- Launch of the 'www.AdvanceClayton.com' microsite that lists development, sites, buildings, and data on the community such as key jobs, talent, industry information.

The Office of Economic Development has grown to almost complete its budgeted organizational chart. The department has hired a Full-time Project Manager, Full -time Marketing Coordinator, and Part-time Administrative Coordinator. The OED launched two regional advertorial campaigns in Georgia Trend Magazine, Atlanta Regional Marketing Alliance and Area Development Magazine, which are widely visited by Site Selectors.

The OED has partnered with Retail Strategies Group to specifically concentrate on recruiting restaurants, hospitality and retail for the county and its 4 distinct districts.



Local Economic Conditions & Outlook (continued)

Implementation tasks of the Economic Development Strategic Plan's 4 pillars below were assigned to responsible organizations in the communities to address:

- Housing & Education Empowerment**
- Labor & Workforce**
- Entrepreneurship and Small Business Growth**
- Healthcare & Wellness**

A new industry that the OED is working on in business attractions is increasing the presence of the Office Market in Clayton County. Data Centers, Call Centers and Class A office space are expanding industries that we can absorb in Clayton to diversify our business mix.

Economic Development in Clayton County is thriving and in a positive position as the county enters a new fiscal year. The county will welcome new development on the multi-family housing and small business side in record numbers this year. The Clayton County Office of Economic Development will continue to promote Clayton County as the best choice for industry, quality of life, trade and tourism, where the world's lands and opportunities take off.

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

Clayton County Top Ten Major Employers		
<i>Company:</i>	<i>Employees</i>	<i>Percentage</i>
Clayton County Board of Education	7,300	4.68%
Delta Airline, Inc.	6,200	3.97%
Clayton County Government	2,399	1.54%
Southern Regional Health System	1,450	0.93%
Gate Gourmet Inc.	1,200	0.77%
Fresh Express	800	0.51%
Wal-Mart	450	0.29%
FEDEX Ground	800	0.51%
Clayton State University	675	0.43%
Southern Power / Georgia Power	543	0.35%
Subtotal of the 10 Largest	21,817	13.98%

Clayton County Top Ten Property Taxpayers		
<i>Taxpayer:</i>	<i>Assessed Value</i>	<i>Percentage</i>
Delta Airlines	705,211,501	6.65%
Clorox Company	133,535,918	1.25%
Southwest Airlines	56,737,503	0.54%
Kroger	54,569,125	0.51%
IPT Southfield	47,077,485	0.44%
Marabella Place	44,825,000	0.42%
Development Authority	46,311,200	0.44%
City of Atlanta	44,677,200	0.42%
Waterford Exchange	41,047,733	0.39%
Intercapital Asian LLC	38,557,500	0.36%
Subtotal of the 10 Largest	1,212,550,165	11.44%



Local Economic Conditions & Outlook (continued)



Delta Airlines 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 revenue, and international trade resources that have shaped Clayton County for many years. Hartsfield-Jackson tops the list as the world's busiest airport. In 2022, 93.6 million passengers flew through Atlanta, Clayton County. The economic benefit to the metro area is estimated to exceed \$34.8 billion dollars. In May 2012, the Hartsfield-Jackson Airport opened the new Maynard H. Jackson International Terminal. The new 40 gate terminal has met the growing demand for international travel from Atlanta. The energy-saving complex will provide travelers with the ability to connect with over 225 destinations in over 51 countries. The new terminal serves over twelve million passengers each year.

The budget for FY2025 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.



Local Economic Conditions & Outlook (continued)



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 to include paying fees 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 and summons forms.

Also included are forms for the real estate division, 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 for civil actions (i.e. divorce and domestic petitions) online. The filing of evictions and abandonment of motor vehicles online would also be a tremendous accomplishment, 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 1536-bed facility. The Police Department's duties include criminal investigations, traffic patrol, SWAT team operations 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 they endanger 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.



Local Economic Conditions & Outlook (continued)

The County has designated approximately \$125.5 million in the 2009 SPLOST and \$86.5 million in the 2015 SPLOST, and \$63.0 million for the 2021 SPLOST for road maintenance, safety and improvement projects to be spent over the next several years. Employees are also an important component to Clayton County. They are responsible for providing essential services to the citizens in a timely, efficient and productive manner. The 2024 budget includes both a COLA and a merit-based increase for Clayton County employees. Fringe benefit projections are based on the approved positions within each department. The budget for the County and Employees portion of group insurance is based on the anticipated 2025 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 Anthem. Both plans also now offer a high deductible plan with HSA accounts. Also, the County's Self-Funded Dental Plan administered by Delta Dental is included in this budget.

Clayton County Parks & Recreation was established March 1971 with the need for health and wellness as a forethought. Clayton County continues to place leisure services at the top of the priority list with continued funding and expanded services such as the development of new parks, renovations to existing parks, and preservation of green-spaces. Since 2004, the Special Purpose Local Option Sales Tax (SPLOST) has contributed millions of dollars to parks and recreation projects in Clayton County. Because of the continued support, the Parks and Recreation Department serves the entire county and is easily accessible to the community with a recreation center in each of the 4 districts. Clayton County currently has 1,350 acres of parkland, which breaks down into 15 parks, 40 athletic fields, 25 tennis courts, 10 pickle ball courts, 5 recreation centers, 16 playgrounds, 17 picnic areas, 1 nature preserve, 2 green-ways, 5 swimming pools, 1 natatorium, 2 fishing ponds, and over 14 miles of walking and biking trails.

Senior adult recreation is essential for many of Clayton County's active older citizens. Senior centers offer a variety of leisure services for seniors aged 55 and older. The 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.



Local Economic Conditions & Outlook (continued)



A fitness center is the new addition to the Frank Bailey Senior Center. The fitness center is to increase and maintain a healthy lifestyle and participate in 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 Sonna Singleton Gregory, Northeast, Senior Center opened in 2021.



Local Economic Conditions & Outlook (continued)



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.

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 Flint River Community Center opened in 2021. It is the first hybrid of a Senior Center and a Recreation Center.



Local Economic Conditions & Outlook (continued)

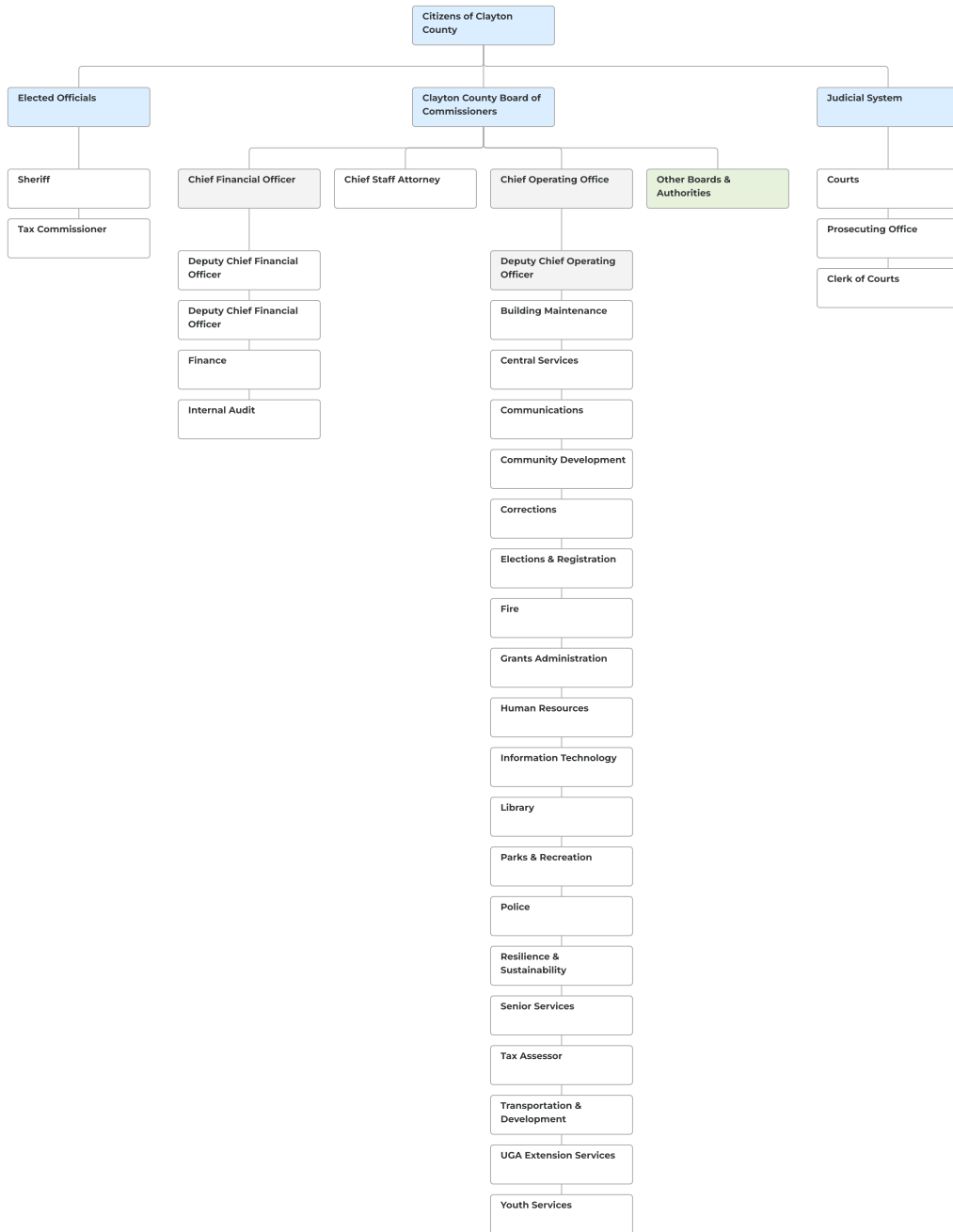


Greenway trails in the international Park opened in 2016 and are one of the most popular activities in the Park.

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. The County's modern libraries act as a resource for citizens, aid in job searches and provide a variety of programs for the citizens of Clayton County.



Clayton County Organizational Chart



BUDGET OVERVIEW





Summary of Adopted Funding

Name	FY2025 Budgeted
General Fund	
General Fund	\$316,954,921
Total General Fund:	\$316,954,921
Special Revenue Fund	
Fire Fund	
Forest Park Tad	\$41,751,772
Hotel/Mote Tax Fund	\$200,000
Tourism Authority Fund	\$667,009
Street Light Fund	\$1,400,000
E-911 Fund	\$1,745,948
Federal Narcotics Fund	\$6,177,738
State Narcotics Fund	\$294,150
Sheriff Department Of Justice Fund	\$592,472
Jail Construction And Staffing Fund	\$20,000
Arpa Fund	\$1,470,000
Juvenile Support Services	\$10,000,000
Drug Abuse Treatment & Education	\$5,000
Alternative Dispute Resolution	\$60,000
Victim Assistance Fund	\$221,478
State Court Technology Fund	\$753,760
Clayton Collaborative	\$211,048
Other County Grants	\$12,500
Law Library	\$625,000
Total Special Revenue Fund:	\$152,790
Debt Service Fund	
Debt Service	\$14,454,476
Total Debt Service Fund:	\$14,454,476
Enterprise Fund	
Landfill Ed Fund	\$3,203,325
Total Enterprise Fund:	\$3,203,325
Internal Service Fund	
Workers Compensation Fund	\$3,006,264
Ccboc Medical Fund	\$21,171,629
Total Internal Service Fund:	\$24,177,893
Pension Trust	
Pension Fund	\$53,380,800
Total Pension Trust:	\$53,380,800



Name	FY2025 Budgeted
Total:	\$478,532,080

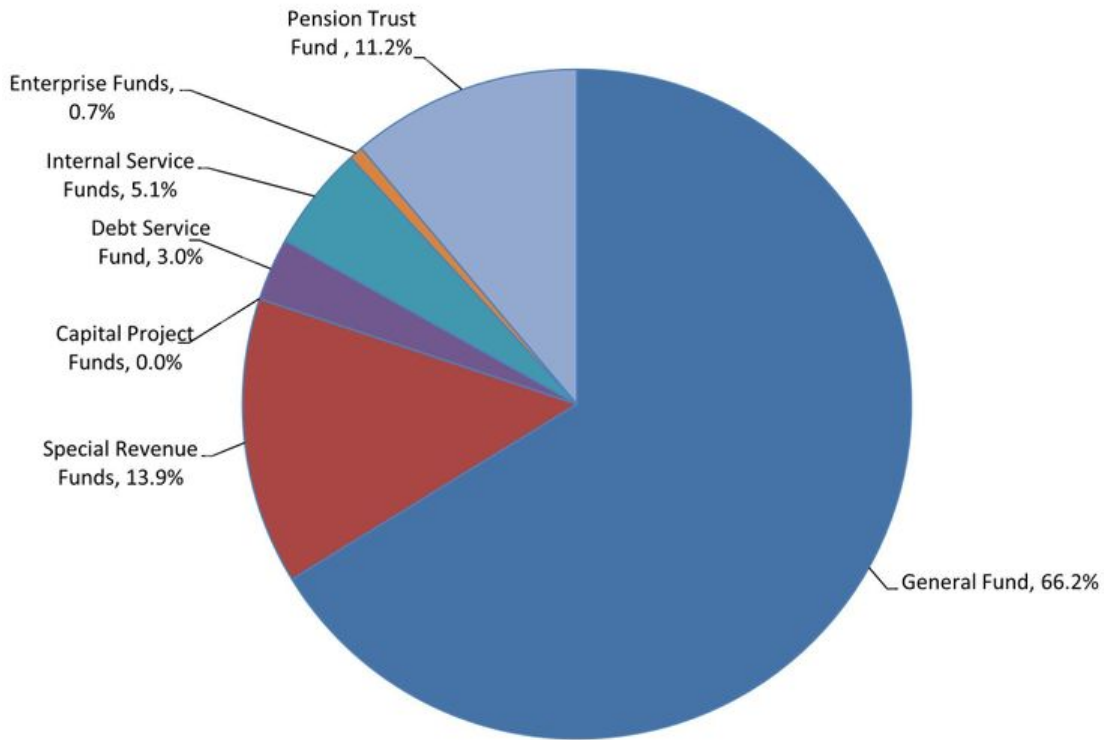




Summary of Fund Expenditures

CLAYTON COUNTY, GEORGIA SUMMARY OF FUND EXPENDITURES FISCAL YEAR 2025

General Fund	\$316,954,921
Special Revenue Fund	66,360,665
Capital Project Fund	0
Debt Service Fund	14,454,476
Internal Service Fund	24,177,893
Enterprise Fund	3,203,325
Pension Trust Fund	53,380,800
Total	\$478,532,080





General Fund Summary of Adopted Funding

General Fund - Revenue

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
General Fund			
Property Taxes	\$159,270,592	\$186,314,790	\$195,694,554
Other Tx Assessment	\$69,914,613	\$67,687,220	\$70,670,000
Licenses & Permits	\$8,034,200	\$7,612,000	\$8,392,500
Intergovernmental	\$2,572,026	\$2,188,341	\$2,208,500
Contributions	\$1,960,183	\$1,925,000	\$2,000,000
Charges For Services	\$27,684,298	\$23,145,690	\$22,246,867
Fines & Forfeitures	\$4,872,479	\$3,212,000	\$3,798,000
Interest & Dividends	\$320,088	\$5,000	\$3,000
Other Revenue	\$2,253,903	\$613,773	\$538,500
Other Financing Srcs	\$2,137,726	\$26,953,370	\$11,403,000
Total General Fund:	\$279,020,108	\$319,657,184	\$316,954,921

General Fund - Expenditures

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Expenditures			
General Government	\$93,447,503	\$113,247,979	\$112,899,729
Tax Assessment and Collections	\$4,516,342	\$5,104,302	\$5,303,110
Courts and Law Enforcements	\$86,224,361	\$113,001,503	\$105,102,635
Public Safety	\$61,488,330	\$64,841,936	\$63,776,363
Transportation & Development	\$6,569,090	\$9,347,963	\$6,586,626
Library	\$4,207,629	\$4,565,156	\$4,620,733
Parks & Rec/Senior Services	\$13,860,340	\$15,750,409	\$16,587,304
Grants-Health and Welfare	\$0	\$0	\$1,011,421
Health and Welfare	\$1,272,447	\$1,067,000	\$1,067,000
Total Expenditures:	\$271,586,041	\$326,926,248	\$316,954,921





Special Revenue Fund Summary

Special Revenue Funds - Revenue

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Property Taxes	\$34,869,614	\$37,398,141	\$40,444,002
Other Tx Assessment	\$4,214,190	\$4,038,116	\$4,077,407
Licenses & Permits	\$493,043	\$256,880	\$300,000
Intergovernmental	\$45,868,972	\$63,443,791	\$0
Contributions	\$12,000	\$0	\$0
Charges For Services	\$7,114,793	\$7,017,277	\$7,042,588
Fines & Forfeitures	\$1,697,495	\$526,500	\$807,700
Interest & Dividends	\$958,433	\$0	\$0
Other Revenue	\$201,763	\$1,027,865	\$118,000
Other Financing Srcs	\$1,873,219	\$38,152,384	\$13,570,968
Total:	\$97,303,523	\$151,860,954	\$66,360,665

Special Revenue Funds - Expenditures

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Expenditures			
General Government	\$21,275,665	\$24,523,208	\$11,400,409
Courts and Law Enforcements	\$5,968,070	\$10,102,044	\$3,078,328
Public Safety	\$39,447,260	\$51,345,474	\$48,523,480
Transportation & Development	\$7,303,926	\$80,723,749	\$0
Library	\$933,911	\$2,705,825	\$0
Parks & Rec/Senior Services	\$5,737	\$245,600	\$0
Grants-Health and Welfare	\$8,096,979	\$18,923,213	\$12,500
Health and Welfare	\$3,066,250	\$0	\$0
Tourism Fund	\$1,063,476	\$1,226,880	\$1,400,000
Special Assessment	\$1,825,261	\$1,972,324	\$1,945,948
Total Expenditures:	\$88,986,536	\$191,768,316	\$66,360,665





Debt Service Fund Summary

Debt Service Fund - Revenue

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Interest & Dividends			
2012 DEBT URA INTEREST INCOME	\$0	\$0	\$0
Total Interest & Dividends:	\$0	\$0	\$0
Other Financing Srcs			
2012 DEBT URA OPER TRANSFER IN	\$1,051,820	\$0	\$0
DEBT URA OPERATING TRANSFER IN	\$748,127	\$748,100	\$752,425
2019 URA OPERATING TRANSFER IN	\$242,455	\$1,279,865	\$1,289,446
SP21 OPERATING TRANSFERS IN	\$12,376,855	\$0	\$12,412,605
Total Other Financing Srcs:	\$14,419,257	\$2,027,965	\$14,454,476
Total:	\$14,419,257	\$2,027,965	\$14,454,476

Debt Service Fund - Expenditures

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Debt Service Fund			
2012 URA Revenue Refunding Bd			
Operational	\$1,050,910	\$0	\$0
Total 2012 URA Revenue Refunding Bd:	\$1,050,910	\$0	\$0
2017 URA Bonds			
Operational	\$748,210	\$748,100	\$752,425
Total 2017 URA Bonds:	\$748,210	\$748,100	\$752,425
2019 URA Revenue Refunding Bd			
Operational	\$242,326	\$1,279,865	\$1,289,446
Total 2019 URA Revenue Refunding Bd:	\$242,326	\$1,279,865	\$1,289,446
2021 Splost Bonds			
Operational	\$12,376,855	\$0	\$12,412,605
Total 2021 Splost Bonds:	\$12,376,855	\$0	\$12,412,605
Total Debt Service Fund:	\$14,418,301	\$2,027,965	\$14,454,476





Capital Projects Fund Summary

Capital Projects Fund - Revenue

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Other Tx Assessment	\$61,718,595	\$68,024,350	\$99,437,714	\$0
Intergovernmental	\$345,646	\$1,994,892	\$991,152	\$0
Charges For Services	\$0	\$7,500	\$2,500	\$0
Interest & Dividends	\$249,648	\$4,937,065	-\$5,618,103	\$0
Other Revenue	\$0	\$0	\$2,793,406	\$0
Other Financing Srcs	\$0	\$1,606,735	\$283,488,546	\$0
Total:	\$62,313,888	\$76,570,542	\$381,095,215	\$0

Capital Projects Fund - Expenditures

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Expenditures				
General Government	\$39,166,078	\$47,205,051	\$250,373,431	\$0
Tax Assessment and Collections	\$6,165	\$0	\$485,951	\$0
Courts and Law Enforcements	\$892,689	\$60,864	\$47,958	\$0
Public Safety	\$5,070,572	\$172,028	\$41,542	\$0
Transportation & Development	\$12,535,364	\$22,179,536	\$59,826,928	\$0
Library	\$38,790	\$0	\$670,847	\$0
Parks & Rec/Senior Services	\$5,072,465	\$1,412,870	\$1,641,135	\$0
Health and Welfare	\$0	\$0	\$370,607	\$0
Capital Project Fund	\$274,353	\$196,633	\$2,001,232	\$0
Undefined	\$0	\$0	\$61,562,623	\$0
Total Expenditures:	\$63,056,477	\$71,226,982	\$377,022,256	\$0





Total Governmental Funds - Revenue

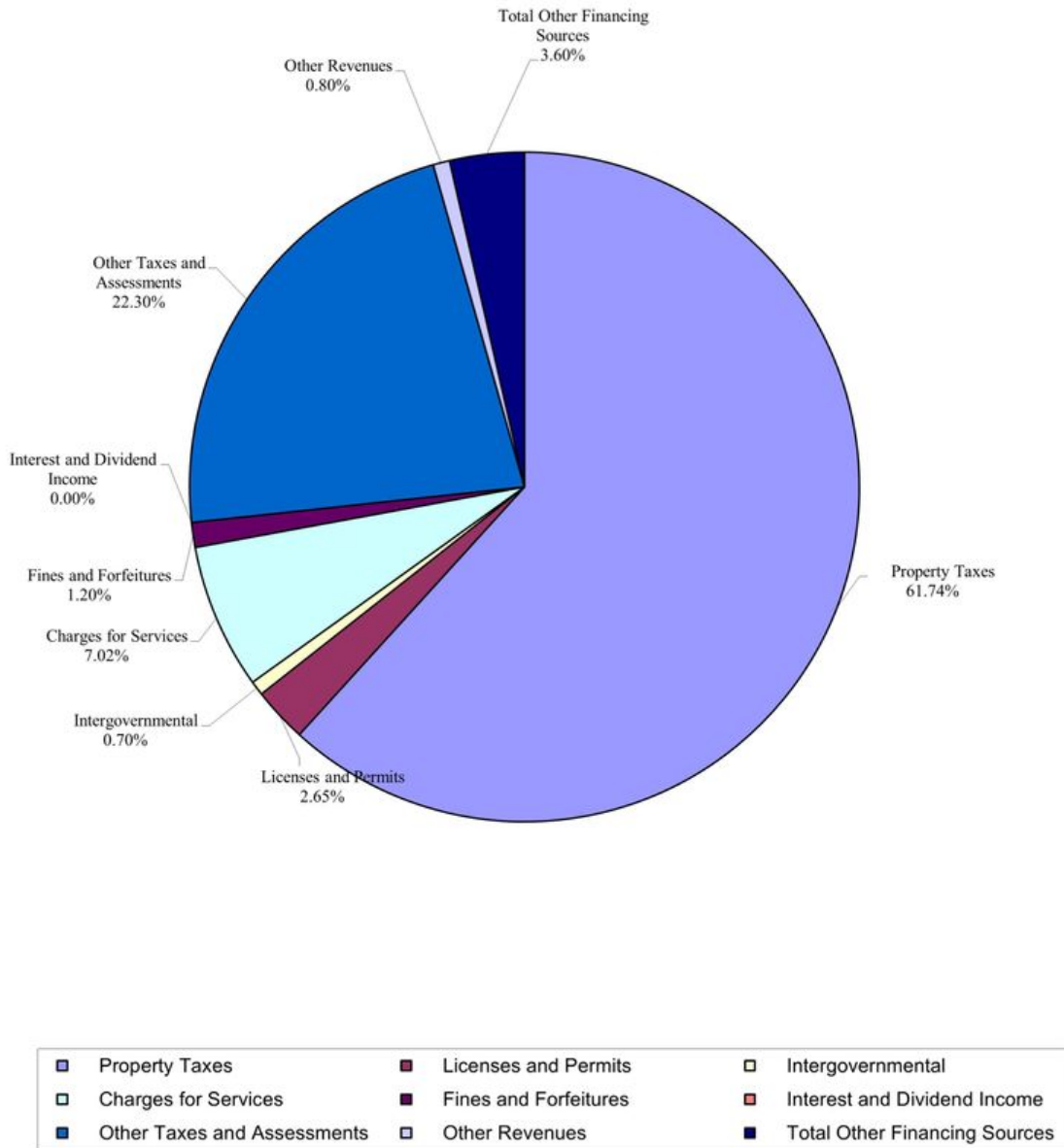
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Revenue Source			
Property Taxes	\$194,140,206	\$223,712,931	\$236,138,556
Other Tx Assessment	\$142,153,153	\$171,163,050	\$74,747,407
Licenses & Permits	\$8,527,243	\$7,868,880	\$8,692,500
Intergovernmental	\$80,303,215	\$97,563,567	\$32,457,217
Contributions	\$35,815,701	\$39,862,739	\$38,133,792
Charges For Services	\$35,910,386	\$31,165,467	\$30,262,700
Fines & Forfeitures	\$6,569,974	\$3,738,500	\$4,605,700
Interest & Dividends	\$14,149,582	-\$613,103	\$9,603,000
Other Revenue	\$45,029,631	\$7,969,261	\$3,956,500
Other Financing Srcs	\$20,037,060	\$350,878,665	\$39,934,708
Total Revenue Source:	\$582,636,152	\$933,309,957	\$478,532,080

Total Governmental Funds - Expenditures

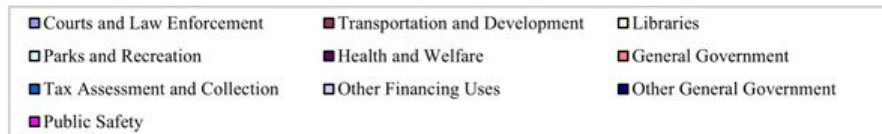
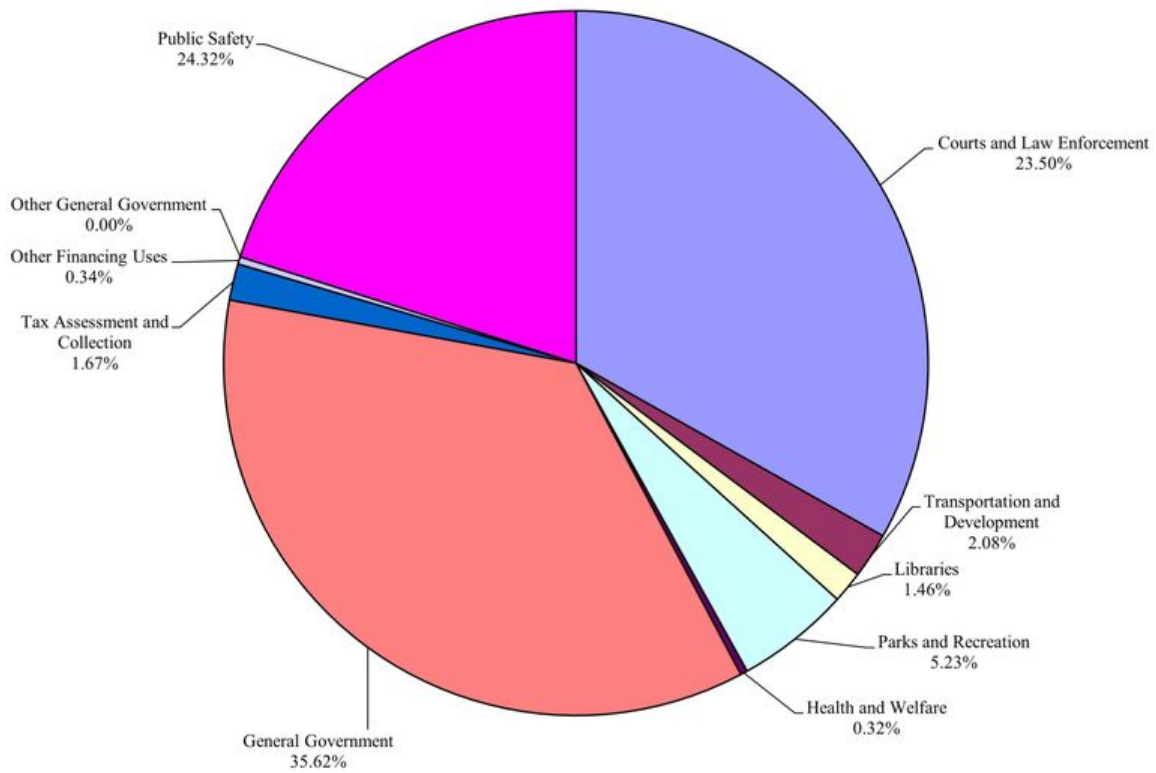
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Expenditures			
General Government	\$161,928,219	\$388,144,619	\$124,300,138
Tax Assessment and Collections	\$4,516,342	\$5,590,253	\$5,303,110
Courts and Law Enforcements	\$92,253,295	\$123,151,504	\$108,180,963
Public Safety	\$101,107,618	\$116,228,952	\$112,299,843
Transportation & Development	\$36,052,553	\$149,898,640	\$6,586,626
Library	\$5,141,540	\$7,941,828	\$4,620,733
Parks & Rec/Senior Services	\$15,278,946	\$17,637,145	\$16,587,304
Grants-Health and Welfare	\$8,096,979	\$18,923,213	\$1,023,921
Health and Welfare	\$4,338,697	\$1,437,607	\$1,067,000
Tourism Fund	\$1,063,476	\$1,226,880	\$1,400,000
Capital Project Fund	\$196,633	\$2,001,232	\$0
Debt Service Fund	\$14,418,301	\$2,027,965	\$14,454,476
Special Assessment	\$1,825,261	\$1,972,324	\$1,945,948
Enterprise Funds	\$2,391,016	\$4,412,131	\$3,203,325
Internal Service Funds	\$27,256,450	\$22,577,272	\$24,177,893
Pension Trust Fund	\$55,096,227	\$52,205,816	\$53,380,800
Undefined	\$0	\$61,562,623	\$0
Total Expenditures:	\$530,961,553	\$976,940,004	\$478,532,080



**CLAYTON COUNTY, GEORGIA
FY 2025 ESTIMATED FINANCIAL SOURCES
GOVERNMENTAL FUNDS**



**CLAYTON COUNTY, GEORGIA
FY 2025 ESTIMATED EXPENDITURES
GOVERNMENTAL FUNDS**





Enterprise Fund Summary

Enterprise Fund - Revenue

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Intergovernmental	\$2,885,551	\$2,885,551	\$2,230,080
Charges For Services	\$1,103,795	\$1,000,000	\$973,245
Interest & Dividends	\$19,668	\$0	\$0
Other Revenue	\$29,948	\$0	\$0
Total:	\$4,038,961	\$3,885,551	\$3,203,325

Enterprise Fund - Expenditures

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel			
Salaries And Wages	\$557,007	\$776,990	\$749,108
Employee Ben & Proll	\$200,868	\$327,396	\$393,852
Add Personnel Req	\$0	\$0	\$43,199
Total Personnel:	\$757,875	\$1,104,386	\$1,186,159
Operational			
Contractual Services	\$263,439	\$683,349	\$504,444
Materials & Supplies	\$60,497	\$90,866	\$80,225
Public Utilities Exp	\$29,009	\$44,250	\$40,500
Other Service & Chrg	\$1,200,913	\$1,264,652	\$1,304,345
Intergovernmentl Exp	\$10,691	\$50,000	\$35,000
Capital Outlay	\$68,604	\$71,624	\$52,652
Total Operational:	\$1,633,153	\$2,204,741	\$2,017,166
Capital			
Capital Outlay	-\$12	\$1,103,003	\$0
Total Capital:	-\$12	\$1,103,003	\$0
Other Financing Uses			
Other Financing Uses	\$0	\$0	\$0
Total Other Financing Uses:	\$0	\$0	\$0
Total:	\$2,391,016	\$4,412,131	\$3,203,325





Summary of Revenues & Expenditures for All Budget Funds

Summary of Revenue by Fund

Name	FY2025 Budgeted
All Funds	
General Fund	
Property Taxes	\$195,694,554
Other Tx Assessment	\$70,670,000
Licenses & Permits	\$8,392,500
Intergovernmental	\$2,208,500
Contributions	\$2,000,000
Charges For Services	\$22,246,867
Fines & Forfeitures	\$3,798,000
Interest & Dividends	\$3,000
Other Revenue	\$538,500
Other Financing Srcs	\$11,403,000
Total General Fund:	\$316,954,921
Special Revenue Fund	
Property Taxes	\$40,444,002
Other Tx Assessment	\$4,077,407
Charges For Services	\$7,042,588
Fines & Forfeitures	\$807,700
Other Revenue	\$118,000
Licenses & Permits	\$300,000
Other Financing Srcs	\$13,570,968
Total Special Revenue Fund:	\$66,360,665
Debt Service Fund	
Other Financing Srcs	\$14,454,476
Total Debt Service Fund:	\$14,454,476
Enterprise Fund	
Intergovernmental	\$2,230,080
Charges For Services	\$973,245
Total Enterprise Fund:	\$3,203,325
Internal Service Fund	
Intergovernmental	\$17,768,637
Other Financing Srcs	\$506,264
Contributions	\$5,902,992
Total Internal Service Fund:	\$24,177,893
Pension Trust	



Name	FY2025 Budgeted
Intergovernmental	\$10,250,000
Contributions	\$30,230,800
Interest & Dividends	\$9,600,000
Other Revenue	\$3,300,000
Total Pension Trust:	\$53,380,800
Total All Funds:	\$478,532,080



Summary of Expenditures by Fund

Name	FY2025 Budgeted
All Funds	
General Fund	
Personnel	\$192,760,317
Operational	\$104,854,614
Capital	\$3,754,254
Other Financing Uses	\$15,585,736
Total General Fund:	\$316,954,921
Special Revenue Fund	
Personnel	\$41,195,345
Operational	\$12,442,000
Capital	\$1,685,320
Other Financing Uses	\$11,038,000
Total Special Revenue Fund:	\$66,360,665
Debt Service Fund	
Operational	\$14,454,476
Total Debt Service Fund:	\$14,454,476
Enterprise Fund	
Personnel	\$1,186,159
Operational	\$2,017,166
Total Enterprise Fund:	\$3,203,325
Internal Service Fund	
Personnel	\$8,151,653
Operational	\$16,026,240
Total Internal Service Fund:	\$24,177,893
Pension Trust	
Personnel	\$52,325,000
Operational	\$1,055,800
Total Pension Trust:	\$53,380,800
Total All Funds:	\$478,532,080





Comprehensive Summary

Expenditures Comparison of Adopted Budget with Prior Year's Data Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Beginning Fund Balance:	\$839,272,044	\$885,253,227	\$885,353,925
Revenues			
Property Taxes	\$194,140,206	\$223,712,931	\$236,138,556
Other Tx Assessment	\$142,153,153	\$171,163,050	\$74,747,407
Licenses & Permits	\$8,527,243	\$7,868,880	\$8,692,500
Intergovernmental	\$80,303,215	\$97,563,567	\$32,457,217
Contributions	\$35,815,701	\$39,862,739	\$38,133,792
Charges For Services	\$35,910,386	\$31,165,467	\$30,262,700
Fines & Forfeitures	\$6,569,974	\$3,738,500	\$4,605,700
Interest & Dividends	\$14,149,582	-\$613,103	\$9,603,000
Other Revenue	\$45,029,631	\$7,969,261	\$3,956,500
Other Financing Srcs	\$20,037,060	\$350,878,665	\$39,934,708
Total Revenues:	\$582,636,152	\$933,309,957	\$478,532,080
Expenditures			
Personnel	\$258,427,416	\$299,723,748	\$295,618,474
Operational	\$200,234,594	\$305,794,810	\$150,850,296
Capital	\$52,226,553	\$303,079,623	\$5,439,574
Other Financing Uses	\$20,072,991	\$68,341,823	\$26,623,736
Total Expenditures:	\$530,961,553	\$976,940,004	\$478,532,080
Total Revenues Less Expenditures:	\$51,674,599	-\$43,630,047	\$0
Ending Fund Balance:	\$890,946,643	\$841,623,180	\$885,353,925



The Budget Summary Information contained on the following seven (7) pages compares FY2025 Proposed, FY2024 Amended and FY2023 Actual. 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 FY2023 and the second and third columns are included to show the dynamics of the 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. The originally approved budget represented our best estimates as to what it would cost to operate each of the various functions of the County during FY2024.

Of particular note is that certain budgets were amended during the course of FY2024. The initial expenditure plan 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 FY2024 budget amounts at the point in time when the Finance Department began preparing the amended budget in May of the current year.

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. The monies amended into the budget increase the budget when recognized in multiple fiscal years. Monies for grants and capital projects are budgeted into their respective funds. These monies are also carried forward until the individual projects are completed.

In comparing the FY2024 and FY2025 budget information, there are several factors and events considered. One of the major increases involves the amount budgeted in the General Fund. The General Fund increase of \$11,081,131 or 3.9% versus the FY2024 amended budget results primarily from increased personnel enhancements of \$10.2 million for the COLA and merit along with public safety incentives.





General Fund Summary Information

Expenditures Comparison of Adopted Budget with Prior Year's Data

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
General Government			
Commissioners			
Administration	\$2,915,171	\$3,116,572	\$2,954,692
Chief Operating Officer	\$14,328	\$30,500	\$81,690
Communications	\$276,510	\$525,592	\$1,382,587
Office Of Youth Services	\$259,489	\$283,468	\$312,043
Staff Attorney	\$745,714	\$805,226	\$948,083
Office Of Performance Mgmt	\$11,471	\$0	\$0
Office of Grants Administration	\$0	\$0	\$3,500
BOC Chairman	\$14,568	\$18,000	\$18,000
BOC District 1 Commissioner	\$9,295	\$11,000	\$15,000
BOC District 2 Commissioner	\$13,526	\$15,000	\$15,000
BOC District 3 Commissioner	\$22,040	\$15,168	\$15,000
BOC District 4 Commissioner	\$13,254	\$19,000	\$15,000
Ethics Board	\$0	\$0	\$354,936
Total Commissioners:	\$4,295,366	\$4,839,527	\$6,115,531
Finance / Accounting			
Administration	\$3,194,214	\$3,812,614	\$3,938,402
Mail Room	\$673,434	\$715,209	\$743,300
Internal Audit	\$295,402	\$551,243	\$414,678
Total Finance / Accounting:	\$4,163,050	\$5,079,066	\$5,096,380
Information Technology			
Administration	\$11,096,792	\$15,000,494	\$16,747,902
Archives And Records Mgmt	\$215,287	\$270,622	\$338,124
Total Information Technology:	\$11,312,079	\$15,271,116	\$17,086,026
Human Resources			
Administration	\$1,572,326	\$1,864,589	\$1,854,436
Total Human Resources:	\$1,572,326	\$1,864,589	\$1,854,436
Central Services			
Administration	\$1,907,011	\$2,171,301	\$2,182,883
Cs External Customer	\$18,695	\$0	\$0
Risk Management	\$467,576	\$659,389	\$649,191
Total Central Services:	\$2,393,282	\$2,830,690	\$2,832,074
Professional Services			
Professional Services	\$6,472,070	\$6,933,740	\$4,614,100
County Photographer	\$505,134	\$510,328	\$525,535



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Medical Examiner	\$1,578,390	\$1,712,260	\$1,610,000
Total Professional Services:	\$8,555,595	\$9,156,328	\$6,749,635
Elections And Registration			
Administration	\$837,089	\$1,101,918	\$1,040,729
Elections & Registration	\$2,325,545	\$2,488,413	\$1,384,025
Total Elections And Registration:	\$3,162,634	\$3,590,331	\$2,424,754
Fleet Maintenance			
Administration	\$8,316,599	\$9,985,238	\$6,875,006
Total Fleet Maintenance:	\$8,316,599	\$9,985,238	\$6,875,006
Refuse Control			
Administration	\$2,300,093	\$2,778,270	\$2,771,397
Total Refuse Control:	\$2,300,093	\$2,778,270	\$2,771,397
Buildings And Maintenance			
Administration	\$8,839,777	\$13,117,419	\$8,677,481
Total Buildings And Maintenance:	\$8,839,777	\$13,117,419	\$8,677,481
Extension Univ Of Georgia			
Administration	\$223,402	\$318,750	\$322,604
Total Extension Univ Of Georgia:	\$223,402	\$318,750	\$322,604
Other General Government			
Administration	\$27,640,893	\$35,839,281	\$44,161,291
Projects	\$190,839	\$836,493	\$0
Grants	\$156,709	\$0	\$0
Veterans Court	\$9,667	\$0	\$0
Dev Authoroity Gateway Proj	\$1,370,746	\$1,373,767	\$0
Land Bank	\$0	\$0	\$250,000
County Projects	\$174,657	\$57,114	\$57,114
Grants Not In Cl	\$875,420	\$900,000	\$900,000
Donations	\$7,700	\$10,000	\$10,000
Kaiser Permanente	\$4,119,043	\$3,000,000	\$3,036,000
Self Funded Medical Insurance	\$3,284,921	\$2,000,000	\$3,200,000
Self Funded Dental Plan	\$482,707	\$400,000	\$480,000
Total Other General Government:	\$38,313,301	\$44,416,655	\$52,094,405
Total General Government:	\$93,447,503	\$113,247,979	\$112,899,729
Tax Assessment and Collections			
Tax Commissioner			
Administration	\$2,141,208	\$2,550,167	\$2,608,263
Total Tax Commissioner:	\$2,141,208	\$2,550,167	\$2,608,263



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Tax Assessors			
Administration	\$2,375,134	\$2,554,135	\$2,694,847
Total Tax Assessors:	\$2,375,134	\$2,554,135	\$2,694,847
Total Tax Assessment and Collections:	\$4,516,342	\$5,104,302	\$5,303,110
Courts and Law Enforcements			
Superior Court			
Administration	\$2,656,043	\$2,960,769	\$3,017,503
Court Reporter - 1	\$135,270	\$152,825	\$145,343
Court Reporter - 2	\$172,212	\$185,524	\$201,037
Court Reporter - 3	\$81,404	\$110,271	\$185,582
Court Reporter - 4	\$169,723	\$182,399	\$197,036
Court Reporter - 5	\$160,633	\$172,006	\$186,831
Indigent Defense	\$2,777,936	\$2,969,228	\$3,227,034
Circuit Public Defenders	\$3,188,739	\$4,133,179	\$4,144,064
Drug Court	\$38,403	\$46,450	\$34,436
Veterans Court	\$14,876	\$18,133	\$8,800
Mental Health Court	\$2,888	\$14,607	\$4,374
Total Superior Court:	\$9,398,128	\$10,945,390	\$11,352,040
State Court			
Administration	\$2,171,095	\$2,339,299	\$2,312,682
Drug Court	\$18,128	\$29,660	\$39,000
Total State Court:	\$2,189,223	\$2,368,959	\$2,351,682
Probation Services			
Administration	\$1,190,452	\$1,327,925	\$1,436,028
Total Probation Services:	\$1,190,452	\$1,327,925	\$1,436,028
Magistrate Court			
Administration	\$1,427,992	\$1,505,472	\$803,738
Total Magistrate Court:	\$1,427,992	\$1,505,472	\$803,738
Juvenile Court			
Administration	\$4,538,641	\$5,777,209	\$5,147,452
Total Juvenile Court:	\$4,538,641	\$5,777,209	\$5,147,452
Probate Court			
Administration	\$1,473,035	\$1,718,850	\$1,827,701
Total Probate Court:	\$1,473,035	\$1,718,850	\$1,827,701
Clerk Of Superior Court			
Administration	\$2,528,314	\$3,015,809	\$2,707,941
Board Of Equalization	\$50,483	\$80,400	\$81,428
Total Clerk Of Superior Court:	\$2,578,797	\$3,096,209	\$2,789,369



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Clerk Of State Court			
Administration	\$1,398,688	\$1,612,402	\$1,639,123
Total Clerk Of State Court:	\$1,398,688	\$1,612,402	\$1,639,123
Solicitor General			
Administration	\$2,525,947	\$3,033,344	\$3,291,450
Total Solicitor General:	\$2,525,947	\$3,033,344	\$3,291,450
District Attorney			
Administration	\$5,885,286	\$6,530,264	\$6,889,833
Total District Attorney:	\$5,885,286	\$6,530,264	\$6,889,833
Prison / Corrections			
Administration	\$5,795,859	\$6,803,969	\$6,798,873
GA Depart Of Transportation	\$203,508	\$93,000	\$150,000
Code Enforcement	\$2,720,807	\$2,959,592	\$3,132,570
Total Prison / Corrections:	\$8,720,175	\$9,856,561	\$10,081,443
Sheriff			
Administration	\$29,833,921	\$43,278,142	\$38,815,961
Courthouse Security	\$670,858	\$550,000	\$609,000
Jail Operations	\$14,151,305	\$21,088,206	\$17,792,815
Special Operations	\$241,914	\$312,569	\$275,000
Total Sheriff:	\$44,897,999	\$65,228,917	\$57,492,776
Total Courts and Law Enforcements:	\$86,224,361	\$113,001,503	\$105,102,635
Public Safety			
County Police			
Administration	\$42,538,472	\$42,215,760	\$43,613,643
Narcotics	\$58,967	\$37,228	\$34,678
Total County Police:	\$42,597,439	\$42,252,988	\$43,648,321
E.M.S. Rescue			
Administration	\$15,490,966	\$16,998,311	\$14,917,686
Total E.M.S. Rescue:	\$15,490,966	\$16,998,311	\$14,917,686
Central 911 Communications			
Administration	\$89,995	\$0	\$0
Total Central 911 Communications:	\$89,995	\$0	\$0
Community Development			
Administration	\$2,036,013	\$2,918,512	\$2,855,960
Community Dev - Planning	\$583,943	\$1,175,784	\$1,046,716
Geographical Information Sys	\$141,209	\$203,714	\$190,791



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Total Community Development:	\$2,761,165	\$4,298,010	\$4,093,467
Emergency Management			
Administration	\$541,567	\$1,292,627	\$1,116,889
Emergency Operations Corona	\$7,198	\$0	\$0
Total Emergency Management:	\$548,765	\$1,292,627	\$1,116,889
Total Public Safety:	\$61,488,330	\$64,841,936	\$63,776,363
Transportation & Development			
Transportation / Development			
Administration	\$6,569,090	\$9,347,963	\$6,586,626
Total Transportation / Development:	\$6,569,090	\$9,347,963	\$6,586,626
Total Transportation & Development:	\$6,569,090	\$9,347,963	\$6,586,626
Library			
Library Systems			
Administration	\$395,128	\$420,744	\$376,775
Jonesboro Library	\$170,682	\$176,444	\$0
Riverdale Library	\$499,932	\$449,386	\$470,755
Morrow Library	\$401,726	\$418,515	\$476,357
Forest Park Library	\$468,633	\$503,712	\$560,813
Headquarters - Battlecreek	\$864,058	\$1,014,481	\$1,043,133
Lovejoy Branch	\$432,368	\$433,403	\$457,890
Technical Services	\$527,351	\$645,463	\$713,671
NW Branch Library-Reserved	\$447,750	\$503,007	\$521,339
Total Library Systems:	\$4,207,629	\$4,565,156	\$4,620,733
Total Library:	\$4,207,629	\$4,565,156	\$4,620,733
Parks & Rec/Senior Services			
Parks And Recreation			
Administration	\$1,228,852	\$1,371,314	\$1,213,077
Park Services Division	\$1,910,412	\$2,439,032	\$2,225,167
International Park Division	\$959,231	\$1,181,387	\$1,007,758
Greenspace Division	\$234,631	\$263,421	\$335,910
Spivey Splash Water Park	\$292,873	\$323,595	\$211,787
Recreation Center Mgmt Div	\$463,370	\$590,479	\$1,627,479
Virginia Gray Center	\$657,164	\$684,140	\$719,263
South Clayton Center	\$540,820	\$586,231	\$570,032
Jim Huie Center	\$894,536	\$855,456	\$871,950
Rhodenizer Center	\$554,958	\$565,142	\$583,676
District 4 Center	\$514,640	\$555,987	\$467,733
Athletic Division	\$1,149,541	\$1,226,469	\$1,088,221
Total Parks And Recreation:	\$9,401,029	\$10,642,654	\$10,922,053
Senior Services			



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Administration	\$1,121,820	\$1,336,567	\$1,648,416
Flint River Community Center	\$744,093	\$973,589	\$923,077
Kinship Program	\$275,645	\$272,256	\$264,215
Frank Bailey Sr Center	\$850,336	\$891,647	\$1,090,168
J Charley Griswell Sr Center	\$824,486	\$873,408	\$864,935
Ne Sr Center-Reserved	\$642,931	\$760,289	\$874,440
Total Senior Services:	\$4,459,311	\$5,107,756	\$5,665,251
Total Parks & Rec/Senior Services:	\$13,860,340	\$15,750,409	\$16,587,304
Grants-Health and Welfare			
Aging Program			
Grants	\$0	\$0	\$1,011,421
Total Aging Program:	\$0	\$0	\$1,011,421
Total Grants-Health and Welfare:	\$0	\$0	\$1,011,421
Health and Welfare			
General Assistance Programs			
Flint River Community Center	\$205,447	\$0	\$0
Dpt Of H Res-General Health	\$698,000	\$698,000	\$698,000
Dpt Of H Res-Mental Hlth & Ret	\$369,000	\$369,000	\$369,000
Total General Assistance Programs:	\$1,272,447	\$1,067,000	\$1,067,000
Total Health and Welfare:	\$1,272,447	\$1,067,000	\$1,067,000
Total:	\$271,586,041	\$326,926,248	\$316,954,921





Budget Summary Information

Expenditures Comparison of Adopted Budget with Prior Year's Data

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Fire Fund	\$32,747,795	\$39,762,481	\$41,751,772
Forest Park Tad	\$132,223	\$250,000	\$200,000
Hotel/Mote Tax Fund	\$549,686	\$635,526	\$667,009
Tourism Authority Fund	\$1,063,476	\$1,226,880	\$1,400,000
Street Light Fund	\$1,693,039	\$1,722,324	\$1,745,948
E-911 Fund	\$3,427,365	\$6,488,285	\$6,177,738
Federal Narcotics Fund	\$198,566	\$269,846	\$294,150
State Narcotics Fund	\$1,518,844	\$1,837,650	\$592,472
Sheriff Department Of Justice Fund	\$9,698	\$44,759	\$20,000
Jail Construction And Staffing Fund	\$258,414	\$200,000	\$1,470,000
Arpa Fund	\$13,720,549	\$31,530,062	\$10,000,000
Juvenile Support Services	-\$230	\$5,000	\$5,000
Drug Abuse Treatment & Education	\$56,339	\$53,967	\$60,000
Alternative Dispute Resolution	\$164,629	\$205,608	\$221,478
Victim Assistance Fund	\$576,412	\$700,368	\$753,760
State Court Technology Fund	\$89,645	\$153,393	\$211,048
Clayton Collaborative	\$49,593	\$12,500	\$12,500
Clayton County Aging Fund	\$1,303,803	\$1,506,008	\$0
Housing & Urban Development Fund	\$6,743,583	\$17,404,704	\$0
Other County Grants	\$24,554,442	\$87,603,954	\$625,000
Law Library	\$128,665	\$155,000	\$152,790
Capital Projects Fund			
Roads & Recreation Projects	\$5,530,959	\$7,287,875	\$0
2009 Splost	\$6,559,025	\$7,366,113	\$0
2015 Splost	\$20,206,085	\$98,967,177	\$0
2021 Splost	\$38,734,279	\$261,399,859	\$0
Other Capital Projects	\$196,633	\$2,001,232	\$0
Total Capital Projects Fund:	\$71,226,982	\$377,022,256	\$0
Debt Service	\$14,418,301	\$2,027,965	\$14,454,476
Landfill Ed Fund	\$2,391,016	\$4,412,131	\$3,203,325
Workers Compensation Fund	\$5,613,878	\$2,656,400	\$3,006,264
Ccboc Medical Fund	\$21,642,572	\$19,920,872	\$21,171,629
Pension Fund	\$55,096,227	\$52,205,816	\$53,380,800
Total:	\$259,375,512	\$650,013,756	\$161,577,159



FUNDING SOURCES



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Strategies Utilized in Budgeting Revenues

The Finance and Administrative staff uses a conservative approach in estimating fiscal year revenues. The reason for this conservative approach to estimating revenue inflows is to ensure that the County avoids, as much as possible, any significant 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 FY2025 revenue projection process, total tax revenue collections through the end of FY2024 are estimated. In addition, the history of the past three 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 three-year history of their performance and taking any new laws into consideration.

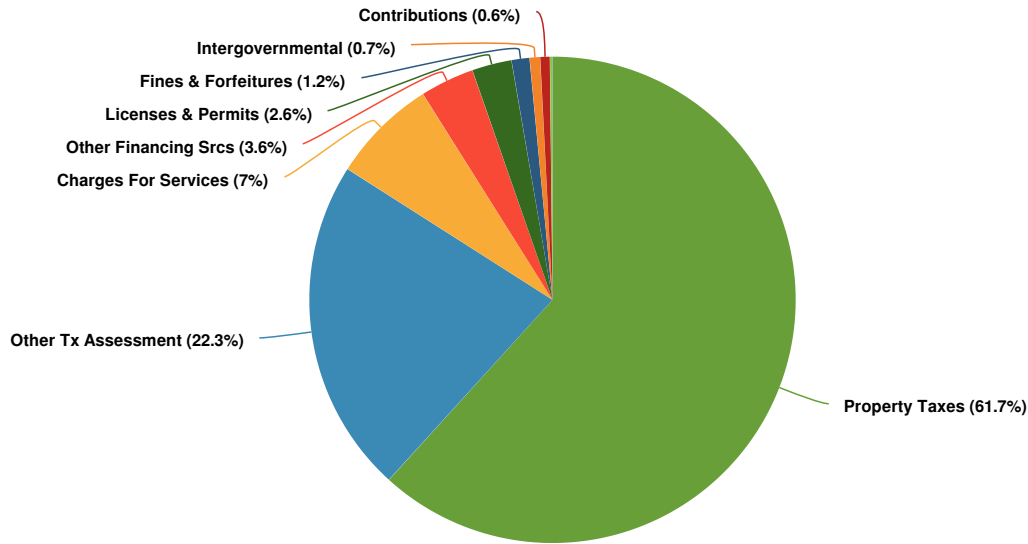
With this information, a review of the current digest by the Tax Assessor's office provides the final details to the Finance staff in regard to potential growth or decline in value. In addition, any increases in user fees or charges, changes in service delivery, and the anticipated impact of any new 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, including 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 cannot be calculated, such as drug forfeitures or gifts and donations.



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

FY 2025 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES



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 and derives from a wide variety of sources. The tabular information shown below 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 the operations of the General Fund. Eighty-six percent of the General Fund revenues for FY2025 derives from only two sources: property taxes, and sales and use taxes. The next largest category of revenue is charges for services, which account for 7.91% of revenue in the General Fund. As the courts open up completely, fines and forfeitures are projected to increase by 26.8%. This source is expected to rise over the next several years, as new recreation facilities come online and begin to generate revenues. The remaining revenue sources are all less substantial in nature but are showing a slight downward trend.

In comparison to the previous fiscal year, it is anticipated the General Fund revenues for FY2025 will increase. More specifically, collection of the General Fund's major revenue source, property tax, is projected to increase versus the FY2024 amended budget.

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Property Taxes	\$140,450,005	\$159,270,592	\$186,314,790	\$195,694,554	5%
Other Tx Assessment	\$64,812,783	\$69,914,613	\$67,687,220	\$70,670,000	4.4%
Licenses & Permits	\$7,819,981	\$8,034,200	\$7,612,000	\$8,392,500	10.3%
Intergovernmental	\$2,333,955	\$2,572,026	\$2,188,341	\$2,208,500	0.9%
Contributions	\$2,194,311	\$1,960,183	\$1,925,000	\$2,000,000	3.9%
Charges For Services	\$23,819,458	\$27,684,298	\$23,145,690	\$22,246,867	-3.9%



Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Fines & Forfeitures	\$3,865,815	\$4,872,479	\$3,212,000	\$3,798,000	18.2%
Interest & Dividends	\$3,686	\$320,088	\$5,000	\$3,000	-40%
Other Revenue					
Opioid Settlement	\$0	\$482,506	\$0	\$0	0%
Total Other Revenue:	\$1,140,048	\$2,253,903	\$613,773	\$538,500	-12.3%
Other Financing Srcs					
Subscription Arrangement IT Agreement	\$0	\$1,549,430	\$0	\$0	0%
Total Other Financing Srcs:	\$549,899	\$2,137,726	\$26,953,370	\$11,403,000	-57.7%
Total:	\$246,989,941	\$279,020,108	\$319,657,184	\$316,954,921	-0.8%



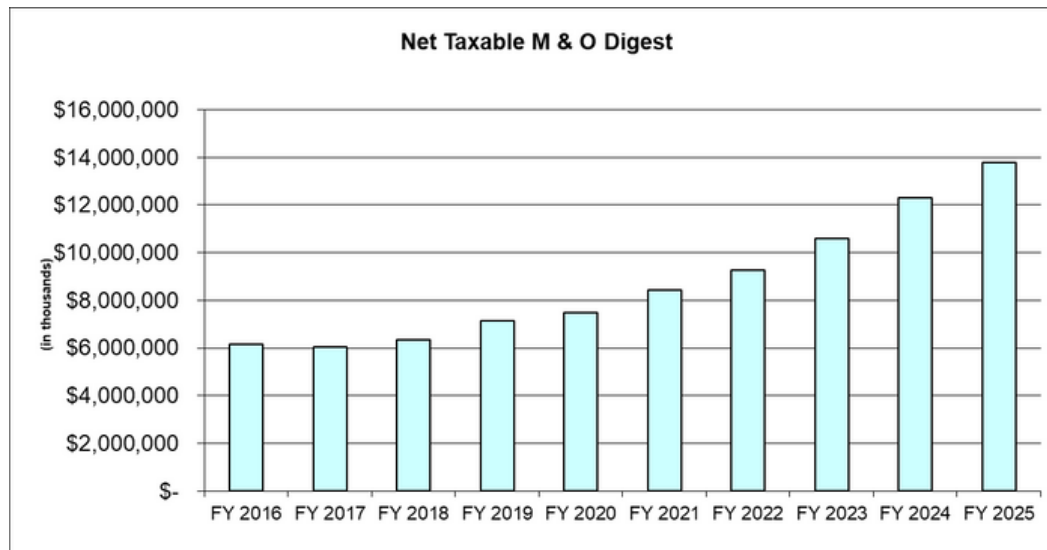
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Property Taxes

When comparing annual changes in real and personal property tax revenues, shown in the preceding table, several issues are 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.

It is very important to understand trends in the tax digest. Over the five-year period, the digest has increased four out of five years. The single largest drop during that period came in 2016, amounting to a 2.231% decrease in the digest. The last three tax years digests have shown increases amounting to 9.85%, 14.61% and 16.83% respectively. 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 2025 fiscal year.

Digest Information	Fiscal Year	Net Taxable M & O Digest (in thousands)	Digest Growth	Net Mill Rate	Percentage Change in Millage
2015 Tax Year (Actual)	FY 2016	\$6,167,494	4.625%	14.869	1.419%
2016 Tax Year (Actual)	FY 2017	\$6,029,868	-2.231%	15.862	6.678%
2017 Tax Year (Actual)	FY 2018	\$6,341,498	5.168%	16.596	4.678%
2018 Tax Year (Actual)	FY 2019	\$7,158,233	12.879%	16.596	0.000%
2019 Tax Year (Actual)	FY 2020	\$7,489,381	4.626%	15.596	-6.026%
2020 Tax Year (Actual)	FY 2021	\$8,419,266	12.416%	15.089	-3.251%
2021 Tax Year (Actual)	FY 2022	\$9,248,448	9.849%	14.746	-2.273%
2022 Tax Year (Actual)	FY 2023	\$10,599,609	14.610%	14.496	-1.695%
2023 Tax Year (Actual)	FY 2024	\$12,286,521	15.915%	12.360	-14.73%
2024 Tax Year (Projected)	FY 2025	\$13,764,793	12.032%	15.266	23.511%



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS *continued*

The FY2025 digest increased 19.6% over last year’s digest due to growth and reassessments. The growth and reassessments are determined during appraisals conducted by the Tax Assessor’s Office and appeals evaluated by the Equalization Board. The FY2025 gross millage is 18.500 compared to 16.000 for FY2024. The LOST credit, which is a calculation of LOST collections and the net digest is (3.726) for FY2025 versus (3.640) in FY2024. As a result, the net mill rate for FY2025 is 15.266, which is slightly lower than the 12.360 for FY2024.

It is the goal of the Board of Commissioners to keep property taxes as low as possible.

The information discussed above is illustrated below for a home valued at \$150,000. Due to a reduction in the base millage rate and an increase in the LOST credit, a homeowner would pay less in taxes for a home valued at the same amount as the previous year.

EXAMPLE OF A TAX BILL FY 2024			EXAMPLE OF A TAX BILL FY 2025		
Fair Market Value	150,000		Fair Market Value	150,000	
Assessment Factor	40%		Assessment Factor	40%	
Assessed Value	60,000		Assessed Value	60,000	
Less Homestead Exemption	(10,000)		Less Homestead Exemption	(10,000)	
Net Taxable Value	50,000		Net Taxable Value	50,000	
Gross Mill Rate	16.000		Gross Mill Rate	18.500	
Gross M&O Taxes Payable	800.00		Gross M&O Taxes Payable	925.00	
Fire Protection Rate	4.146		Fire Protection Rate	4.146	
Fire Protection	207.30		Fire Protection	207.30	
Net Taxable Value	50,000		Net Taxable Value	50,000	
LOST Credit	(3.640) (182.00)		LOST Credit	(3.726) (161.70)	
Final M&O Taxes Payable	1,189.30		Final M&O Taxes Payable	1,294.00	

The assessed value is 40% of the property’s current fair market value. Before applying the mill rate, the assessed value is further reduced by any applicable property exemptions (i.e., homestead, disabled veteran, etc.) to arrive at the net taxable value. The gross millage rate is applied to the net taxable value along with the fire protection rate for homes in the unincorporated area. The lost credit reduces the amount of taxes due on a home. The amount remaining is the net Maintenance and Operations (M&O) taxes payable to the Clayton County Board of Commissioners and collected by the Tax Commissioner.

A mill for tax purposes is defined as \$1.00 for each thousand dollars of assessed value. The revenue projection for FY2025 assumes that the mill rate for the M&O will decrease slightly.

Other Taxes and Assessments

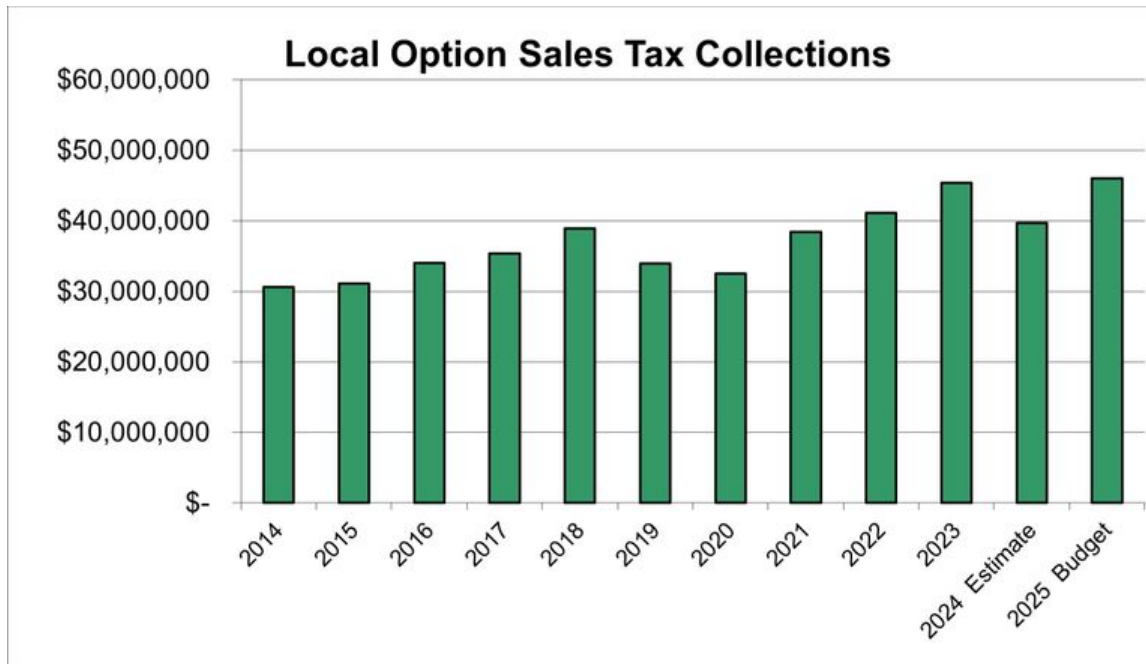
The primary component of the Other Taxes and Assessments category is the 1% Local Option Sales Tax (LOST). Other items in this category are the Insurance Premium Tax, Real Estate Transfer Taxes, Alcohol Sales and Excise Taxes and other accounts associated with the collection of taxes. The LOST represents 65% and the Insurance Premium Tax represents 26% of Other Taxes and Assessments budgeted for FY2025. LOST and the Insurance Premium Tax continue to be important components of the County’s revenues representing 21% of General Fund revenues.



Local retail sales continue to be strong with LOST revenues exceeding pre-pandemic levels. LOST revenue collections are projected to exceed \$43 million in FY2024 which will exceed the FY2023 collections of \$41 million. The FY2025 budget is \$44 million based on current trends and the economic outlook.



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS continued



As indicated in the chart above, LOST collections have been increasing since FY2020 and will exceed pre-pandemic collections in FY2025.

Charges for Services

The third-largest revenue source for the County is the collection of fees for services rendered. This revenue component is 7.02% of the total General Fund revenue budget. There are 69 line item revenue accounts 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 opening of the new Spivey Splash Waterpark.

Licenses and Permits

The revenue source accounts for various permits and licenses issued by the County. This revenue component is about 2.65% 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 FY2025 budget projects a increase of \$780,500 versus the FY2024 amended budget. Licenses and permits are increasing due to increased home construction activity within the County.

Fines and Forfeitures

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 1.20% of total County revenues. The increase in this revenue source has resulted from the courts opening up to the public, which has increased the collection of court fines.

Other Financing Sources

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 the 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.



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS continued

Intergovernmental

Revenue 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 previously mentioned governments, grant awards, salary reimbursements, or inmate housing. Intergovernmental revenues comprise about 0.70% of total County revenues. Intergovernmental revenue is projected to increase compared to the amended FY2024 budget by \$20,159 in FY2025.

Interest and Dividend Income

Interest income generated on the County's idle cash balances represents less than 0.001% of total revenues. The amount budgeted for FY2025 follows a 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 composed of miscellaneous revenues. It is less than 0.80% 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-seven percent of the total revenues for this fund are generated from property taxes. The Fire District millage is 4.750 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 state. The proceeds from these surcharges can only be spent on the provision of 911 services within the jurisdiction. As is true with other funds, the projection of revenue from this source is conservative. In FY2009, 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. The revenues from this fund are used to support the E-911 call center and fund new technological improvements necessary to insure timely response to calls.



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS continued

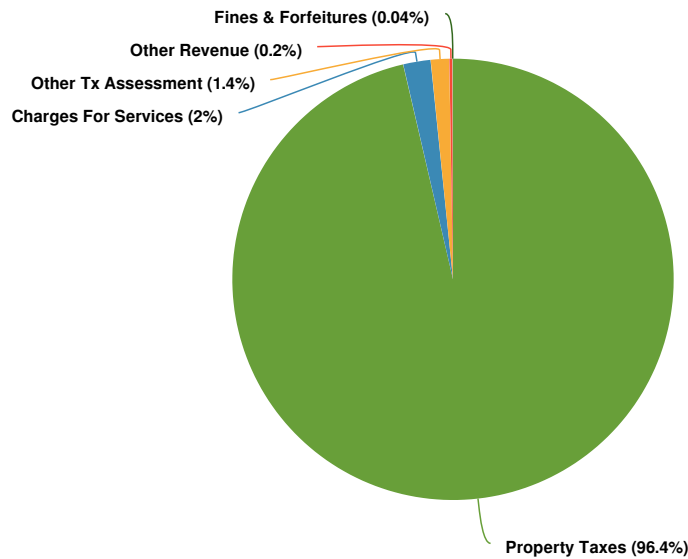
Landfill Enterprise Fund

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 FY2009, the tonnage dumped in landfill has continued to steadily decline as a result of lower construction activity in the County and lower dumping fees available in other Counties. Recent increases in construction activity have provided a slight increase in activity. In FY2016, the County tipping fees were increased to \$75.00 per ton from \$40.00. The increase resulted from the need to reduce financial subsidies required to cover the operating costs of the landfill. The County also eliminated County residents from using the facility to further reduce costs. The table and chart following this discussion details the major revenue sources for this fund.



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

FY 2025 COMPARISON OF FIRE SERVICES FUND PRINCIPAL REVENUE SOURCES

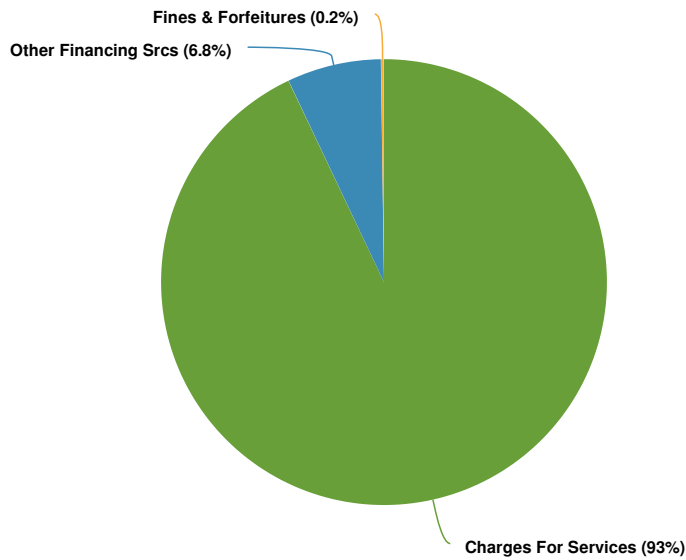


Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Property Taxes	\$29,170,028	\$34,512,559	\$37,148,141	\$40,244,002	8.3%
Other Tx Assessment	\$1,096,632	\$761,242	\$720,354	\$564,450	-21.6%
Charges For Services	\$1,068,464	\$1,072,888	\$970,900	\$836,320	-13.9%
Fines & Forfeitures	\$6,800	\$32,800	\$3,000	\$17,000	466.7%
Other Revenue	\$56,621	\$62,076	\$30,000	\$90,000	200%
Other Financing Srcs	\$56,000	\$88,644	\$0	\$0	0%
Total:	\$31,454,545	\$36,530,209	\$38,872,395	\$41,751,772	7.4%



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

FY 2025 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND PRINCIPAL REVENUE SOURCES

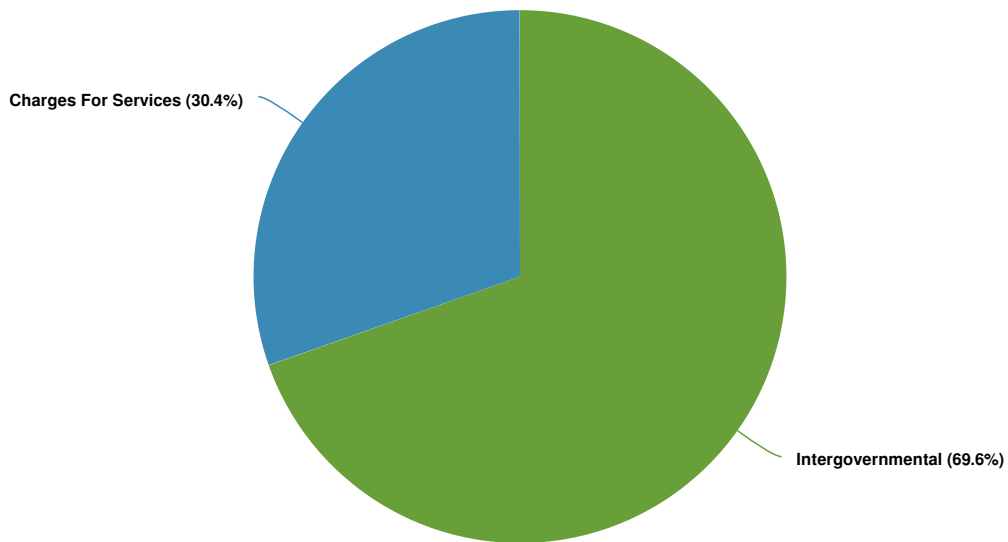


Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Charges For Services	\$5,278,999	\$5,431,506	\$5,589,569	\$5,743,000	2.7%
Fines & Forfeitures	\$0	\$2,250	\$30,000	\$12,700	-57.7%
Other Financing Srcs	\$0	\$0	\$0	\$422,038	N/A
Total:	\$5,278,999	\$5,433,756	\$5,619,569	\$6,177,738	9.9%



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

FY 2025 COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES



Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Intergovernmental	\$2,101,205	\$2,885,551	\$2,885,551	\$2,230,080	-22.7%
Charges For Services	\$1,196,396	\$1,103,795	\$1,000,000	\$973,245	-2.7%
Interest & Dividends	\$5,961	\$19,668	\$0	\$0	0%
Other Revenue	\$48,492	\$29,948	\$0	\$0	0%
Total:	\$3,352,054	\$4,038,961	\$3,885,551	\$3,203,325	-17.6%



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 less in the FY2025 Budget versus FY2024 Amended. This results from the amending of remaining unspent revenues from the four SPLOST programs. General fund tax revenues have decreased as a result of the increase in the tax digest. It should be noted that 74.06% of total budgeted revenues involve tax-supported funds (i.e., General Fund and the Fire District Fund) down from 74.62% last year.

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
General Fund	\$246,989,941	\$279,020,108	\$319,657,184	\$316,954,921	-0.8%
Special Revenue Fund	\$100,913,768	\$97,303,523	\$151,860,954	\$66,360,665	-56.3%
Capital Projects Fund	\$62,313,888	\$76,570,542	\$381,095,215	\$0	-100%
Debt Service Fund	\$14,393,991	\$14,419,257	\$2,027,965	\$14,454,476	612.8%
Enterprise Fund	\$3,352,054	\$4,038,961	\$3,885,551	\$3,203,325	-17.6%
Internal Service Fund	\$24,207,578	\$21,893,062	\$22,577,272	\$24,177,893	7.1%
Pension Trust	-\$66,444,761	\$89,390,698	\$52,205,816	\$53,380,800	2.3%
Total:	\$385,726,461	\$582,636,152	\$933,309,957	\$478,532,080	-48.7%



ANALYSIS OF THE FUND BALANCE BY 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 governments 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 layperson 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 July 1 and the majority of property taxes not 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 on 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.

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 the fund balance be reported on an actual basis in various categories as follows:

Nonspendable: Fund balances are reported as non-spendable 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 a fund balance without Board approval to reflect funds the County intends to use 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.



ANALYSIS OF THE FUND BALANCE BY INDIVIDUAL FUND (continued)

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 FY2024, the Finance Department estimates that the fund balance will be \$91.7 million. 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 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	110,687,094	115,241,156	91,729,444	91,729,444

Changes to the fund balance occur when expenditures exceed revenues or when expenditures are below revenues. The fund balance decreases when expenditures exceed revenues, and it increases when revenues exceed expenditures. A fund balance is sometimes compared to a personal savings account. When there are not enough funds to cover expenses, a 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 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 FY2024, but will not be completed until FY2025. The third reservation of the fund balance is for inventory to 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 have a life during FY2025. 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.

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 FY2025, the Finance Department estimates that the fund balance will be about \$28.0 million. As a result, the Fire District Fund will maintain a special tax district mill rate of 4.146 mills.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	18,416,370	22,118,249	28,088,251	28,088,251

The fund balance of \$22,118,249 on June 30, 2023 represents the reserves in the Fire Fund. The FY2025 Fire Fund reserves are estimated to be \$28,088,251 due to the construction of Fire Station 13 and the new Headquarters/Clinic Building. The Fire Fund is on a modified accrual basis for both budgeting and reporting purposes.



Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a self-supporting accounting entity in which the revenues collected from the County's Hotel/Motel tax are expected to cover all 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% tax surcharge on hotel/motel room stays. Of this amount, 3% is accounted for in the Hotel/Motel Tax Fund. The 3% will be spent at the discretion of the Board of Commissioners on tourism projects and to promote Clayton County to new employers. The Hotel/Motel Fund is budgeted and reports on a modified accrual basis.

	FY 2022	FY 2023	FY 2024	FY 2025
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	1,939,415	2,218,749	2,638,724	2,638,724

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 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% tax surcharge on hotel/motel room stays. Of this amount, 5% is accounted for in the Tourism Authority Fund. The Clayton County Tourism Authority makes recommendations for the expenditure 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 2022	FY 2023	FY 2024	FY 2025
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	1,711,294	2,029,517	2,643,174	2,643,174

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 FY2025, the staff estimate that the fund will end the year at \$2,643,174.

Emergency Telephone System Fund

The estimated fund balance for the Emergency Telephone System Fund at June 30, 2024 is \$10,256,754 as exhibited in the following table. The primary reason for the increase in fund balance is due to the shortage in personnel by fifty-three percent. The Emergency Telephone System Fund is on a modified accrual basis for budgeting and reporting purposes.

	FY 2022	FY 2023	FY 2024	FY 2025
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	7,806,881	9,565,956	10,256,754	9,834,716



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. Budgeted amounts must be appropriated from the fund balance only. This fund uses the modified accrual basis of budgeting and actual reporting.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	338,751	378,161	365,696	71,546

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. The fund balance decrease results from lower seizure activity, police and fewer drug task force members. Funds are primarily expended on crime prevention supplies and training for the Police department and the Narcotics/Gang Task Force. The State Narcotics Fund utilizes the cash basis for budgeting and reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	3,850,151	2,458,230	1,476,335	883,863

Sheriff Department of Justice Fund

The Sheriff Department of Justice Fund is a self-supporting accounting entity in which the revenues collected from federally controlled seized assets are accounted for in a separate fund. This fund was established in FY2020. These monies are legally restricted for the enhancement of law enforcement activities in Clayton County. Budgeted amounts must be appropriated from the fund balance only. This fund uses the cash basis of budgeting and reporting.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	1,557,880	461,615	669,259	649,259



American Rescue Plan Act Fund

The American Rescue Plan Act Fund is a Special Revenue Fund required to account for funds received by the County from the US Treasury. This fund uses a modified accrual basis for budgeting and reporting purposes. Reserves will increase with the release of the second allotment for the County.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	17,683	993,571	30,828,695	20,828,695

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. The cost of staffing the jail facility greatly exceeds the revenue generated annually by this fund. This fund is 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 reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	663,342	1,011,063	1,492,141	492,141

Juvenile Supplemental Services Fund

The Juvenile Supplemental Services Fund is a self-supporting accounting entity created in FY1994 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. During the past several years, the number of juvenile cases heard in Clayton County has continued to grow. The court was granted an additional full-time judge in FY2004 to handle the increasing caseload. This fund uses a modified accrual basis for budgeting and reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	36,624	47,281	53,551	53,551

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 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 FY1998. The cumulative impact of these funding decisions is expected to keep the fund balance relatively close to zero and provide as much education for Clayton County citizens as possible. The Drug Abuse Treatment and Education Fund utilizes the modified accrual basis of budgeting.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	177,316	196,538	191,629	191,629



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. This fund uses a modified accrual basis for budgeting and reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	717,274	832,588	927,258	927,258

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	17,169	190,926	0	0

During FY2025 the fund balance is expected to remain unchanged. The County utilizes all revenue from this fund to serve victims. The Victim Assistance Fund uses the current modified accrual basis for budgeting and 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 relationship court action where minor children are involved. 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 a modified accrual basis for budgeting and reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	18,247	18,247	18,247	18,247



State Court Technology Fee Collection Fund

The State Court Technology Fee Collection Fund was created in FY2005. 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	556,075	593,633	636,752	525,704

The fund balance is projected to continue to decrease 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	42,572	41,825	13,704	13,704

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

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	1,257,520	1,645,907	921,394	921,394

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	8,804,362	8,434,050	590,320	590,320



The operations of this fund are currently funded at adequate levels as can be seen by the fund balance in the table above. The fund balance varies depending on how funds are appropriated and spent each year as received by the grantees. The funds are spent and later reimbursed to the County. This fund uses a modified accrual basis for budgeting and 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	170,034	252,440	350,769	350,769

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

Streetlights Fund

The Streetlights 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.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	2,867,509	2,909,742	4,272,133	4,272,133

Over the past three years, the fund balance has stabilized. In projecting the FY2025 ending fund balance, it is assumed revenues would be sufficient to cover all the expenditures incurred during the year. An increase of \$10.00 per household was implemented in FY2012. The cost per foot of frontage increased to \$.25 per foot from the previous \$.19 per foot. As a result of this increase, the Streetlight Fund has reversed 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. The bonds for this fund were retired and the TAD dissolved. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	88,359	88,359	88,359	88,359



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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	5,058,543	5,058,543	5,058,543	5,058,543

Mountain View Tax Allocation District

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

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	3,110,361	3,362,206	1,177,542	1,177,542

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. At year-end, the fund balance is transferred to the City of Forest Park.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	55,375	28,362	0	0

Northwest Clayton Tax Allocation District

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

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	93,358	99,358	99,358	99,358

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	50,420	51,376	0	0



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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	5,245,609	6,893,543	6,750,074	4,395,609

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 costs, which is included in the General Fund budget. This fund uses the accrual basis for budgeting and actual 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 funded by the Special Local Option Sales Tax approved in 2003. Since revenues are no longer collected for the SPOST, the fund balance is expected to steadily decrease as projects are completed. This fund uses a modified accrual basis for budgeting and reporting.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	14,196,045	8,927,743	7,994,191	7,994,191

2009 SPLOST

The 2009 SPLOST Capital Projects Fund is utilized to account for the SPLOST approved by voters in July 2008. Revenue collections for this SPLOST expired in December 2014. This fund uses a modified accrual basis for budgeting and reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	13,674,307	7,412,426	4,639,271	4,639,271



2015 SPLOST

The 2015 SPLOST Capital Projects Fund is utilized to account for the SPLOST approved by voters on May 20, 2014. Revenues for this SPLOST began on January 1, 2015. The fund balance for 2015 includes bond proceeds resulting in financing the start of several projects. This fund will use the modified accrual basis for budgeting and reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	76,977,115	60,835,245	60,835,245	60,835,245

2021 SPLOST

The 2021 SPLOST Capital Projects Fund is utilized to account for the SPLOST approved by voters on June 9, 2020. Revenues for this SPLOST began on January 1, 2021. This fund will use the modified accrual basis for budgeting and reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	109,304,562	141,842,755	173,041,292	173,041,292

URA Bonds Fund

The URA Bond Fund accounts for the cost of projects funded by the 2017 Urban Redevelopment Authority Bonds. Funds expended are specifically designated for projects that fall within the URA boundary. This fund uses the accrual basis for budgeting and actual reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	27,096	27,448	27,448	27,448

Other Capital Project Fund

The Other Capital Projects Fund is used to account for the costs of specific projects outlined by the Board of Commissioners. Funds expended are only to be utilized on projects approved by the Clayton County Board of Commissioners. The fund was added in FY2019 to supplement a capital project. This fund uses the accrual basis for budgeting and actual reporting purposes.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 204 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	591,131	2,001,232	843,199	843,199



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 by 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	4,277,534	1,417,668	2,087,430	1,581,166

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROJECTED
Fund Balance - June 30	5,448,899	2,945,378	5,618,849	5,618,849



POLICY & PROCEDURES



Strategic Planning Parameters Fiscal Year 2025

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.

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 the goals of being community-focused, operating an efficient government and ensuring Clayton County has a positive presence locally, nationally, and internationally. Both short and long term financial goals for each department are detailed in the Department Summary section.



Long Term Strategic Financial Forecast

Clayton County is presenting a three-year-long term financial projection. The County is utilizing this information to aid in the preparation and enhancement of the County's strategic goals and objectives.

Property valuations are expected to flatten or increase slightly, in contrast to residential assessed values increasing over the past three years. After ten years of little or no growth, commercial values are anticipated to increase. The County is also experiencing increased residential construction. The plan anticipates holding or decreasing the millage rate over the next few fiscal years. One of the main County Strategic Objectives is to provide funding for Public Safety and Quality of Life Initiatives. Other Taxes and Assessments revenue is expected to increase as well as the Charges for Services category is expected to increase as new recreation facilities built with SPLOST funds are completed. The new facilities will generate revenue from memberships and programs.

For expenditures, the County made assumptions that personnel costs would increase to retain our highly trained Public Safety workforce. Other financing uses will increase, while transfers to Debt Service will no longer be required.

The Strategic Details will be utilized to integrate and enhance Key Performance Indicators (KPIs) for each functional area in the County.

CLAYTON COUNTY, GEORGIA			
LONG-TERM STRATEGIC FINANCIAL FORECAST			
REVENUES	2025	2026	2027
Property Taxes	\$ 195,694,554	\$ 199,608,445	\$ 203,600,614
Other Taxes and Assessments	70,670,000	72,083,400	73,525,068
Licenses and Permits	8,392,500	8,560,350	8,731,557
Intergovernmental	2,208,500	2,252,670	2,297,723
Charges for Services	22,246,867	22,691,804	23,145,640
Fines and Forfeitures	3,798,000	3,873,960	3,951,439
Interest and Dividend Income	3,000	3,060	3,121
Other Revenues	2,538,500	2,589,270	2,641,055
Total Revenues	305,551,921	311,662,959	317,896,219
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	-	-
Proceeds from Insurance	327,000	333,540	340,211
Gifts and Donations	38,000	38,760	39,535
Operating Transfers In/Other	11,038,000	11,258,760	11,483,935
Total Other Financing Sources	11,403,000	11,631,060	11,863,681
Total Revenues and Other Financing Sources	\$ 316,954,921	\$ 323,294,019	\$ 329,759,900
EXPENDITURES			
Personnel Services	\$ 192,760,317	\$ 198,543,127	\$ 204,499,420
Operating Expenses	104,854,614	106,951,706	109,090,740
Capital Outlay	3,754,254	3,829,339	3,905,926
Debt Service	-	-	-
Total Expenditures	301,369,185	309,324,172	317,496,087
OTHER FINANCING USES			
Operating Transfer Out	15,585,736	15,600,000	15,750,000
Total Expenditures and Other Financing Uses	\$ 316,954,921	\$ 324,924,172	\$ 333,246,087
FUND BALANCE JULY 1	115,235,460	115,235,460	115,235,460
Use of Fund Balance	-	-	-
FUND BALANCE JUNE 30	\$ 115,235,460	\$ 115,235,460	\$ 115,235,460



The Foundational Plan

A. COMMITMENT TO BEING COMMUNITY-FOCUSED

- Expand and enhance the MARTA transit system, which 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 investments 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 ACCOUNTABILITY & EFFICIENCY

- Provide oversight of SPLOST Program management 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 in policy administration.
- Reduce and manage technology risk.

C. ENSURE A POSITIVE LOCAL, NATIONAL AND INTERNATIONAL PRESENCE

- Establish a customer service program which will set the standards for 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 activities 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.



The Foundational Plan (continued)

D. OPERATIONS AND SERVICE EXCELLENCE

- Ensure 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 in county employees' interactions 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 primary 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 operations 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 an 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.



LONG TERM FINANCIAL PLANS

- Align and fund current expenditures with current revenues to eliminate the use of reserves for budgeting where possible.
- Maintain a practical fund balance and prevent the unanticipated use of the fund balance through enhancement and planning.
- Monitor and review personnel additions to insure minimal growth in headcount unless deemed necessary by the Board of Commissioners.
- Reduce costs while maintaining service levels for the citizens of Clayton County.
- Maintain conservative debt management policies by limiting debt to 10% of the total assessed value of taxable property.
- Keep infrastructure growth parallel with population growth to avoid large costly discrepancies in services.
- Reduce large unexpected costs associated with outdated and obsolete equipment and vehicles by maintaining and making small purchases consistently.
- 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 FY2025 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 sufficient financial resources are available to meet the anticipated obligations associated with delivering services to our citizens.
- Revenue trends 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 FY2025 and beyond.
- 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 they collect to ensure 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. Charges for services represent the largest category with over 69 line items to budget.
- Each specific type of charge is reviewed by Finance and the impacted department to insure an accurate projection.

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 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. The Special Purpose Local Option Sales Tax is used to fund voter approved projects for capital expenditures.



Adopted Fiscal Policies Fiscal Year 2025

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 with 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 of 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. The County will 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.
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. The Chairperson or their 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 salaries and wages. County departments/Elected officials will not be allowed to exceed their salary and wages without approval from the Board.



Adopted Fiscal Policies (continued)

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 for:
 - 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 plans 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 revenue, 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 an Annual Comprehensive Financial Report (ACFR) 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 of public property.
4. Clayton County will develop an ongoing system of financial reporting meeting the needs of the Board of Commissioners, department directors and the 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 of 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 in 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 of 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.



Budget Process Flowchart 2025



Budget Procedures Fiscal Year 2025

The budget process for the fiscal year begins in January. The constant review and refinement of budget data continues through the adoption of the budget at the end of June. The process culminates with the publication of the final approved budget document in mid-June. This budget preparation cycle is summarized in the preceding budget calendar.

The fiscal year 2025 budget was prepared utilizing a zero-based budgeting process in the Munis Budget Module. Budgets were prepared without regard to the previous year's budget. In Munis, this is known as budget level one in the Budget Module. After a review of anticipated revenues, departments submitted enhancements needed to meet the County Strategic Objectives. Enhancements were reviewed and examined as to how they met the County priorities.

Fiscal Year 2025 is the seventh year that the County has utilized the Munis Budget Module. The first week of January, the Finance Department prepared and emailed a budget request packet to every County department. The packets contained all the necessary materials and instructions to prepare any requested enhancements. There are several items that each department received in their budget request packet. They receive a copy of the budget letter, budget calendar, and the Munis Budget Instructions.

During the following month, departments assess their needs for the upcoming fiscal year and prepare their budget requests accordingly. In Munis, this is known as budget level two in the Budget Module. 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 enter in their budget request, with all the necessary forms completed, in the Munis Budget Module in February.

As the budget enhancements are entered into Munis by each County department, the Finance Department calculates and analyzes the enhancement requests to make sure all information is accurate and in the appropriate accounts. 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.

After the Board of Commissioners meetings, the Budget staff meets to make the final adjustments to the enhancements and to begin balancing the budget. This is a time period when all conservative revenue projections are finalized and all operational budget requests are approved.

Once all the necessary changes are made to the enhancements, the budget is then referred to as the Chairperson's recommendations and all departmental enhancements are entered in the recommendation column or known as budget level three in the Munis Budget Module.

The Commissioners are presented with a proposed budget, known as budget level four, typically during the end of May so that they may review it in order to field questions from the public. The first public hearing is 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 Library, and the Riverdale 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 last week in June. During this scheduled meeting, citizens of Clayton County and members of the Board of Commissioners are encouraged to ask questions. Once the Board of Commissioners approves the fiscal year budget, members of the Budget staff then post the approved budget at budget level five in Munis and 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 was 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 transfer the money and cover the shortfall. Starting April 3, 2018, the county went live with the new ERP, Tyler Munis. Within Tyler Munis, the departments now request the line item transfer which will then follow the process of workflow for approval. A typical workflow is as follows: initiated by the department, reviewed and approved by the Finance department, and then receives final approval by the Chairperson or designee.

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 as 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 Munis and reflected in the financial statements accordingly. Departments are not encouraged to alter the budget unless it is necessary.



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, another 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 lapse into the fund balance at the fiscal year-end. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized in 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 budget.

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 ACFR) report information on all 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 are 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 in program revenues are reported instead as general revenues.



Basis of Accounting

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 for 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 service 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 from 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 fire district area of the County.

Internal service funds account for the operations which 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 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 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 velorum and property taxes.



This budget includes the following funds:

101 General Fund,
201 Fire District Fund,
205 Forest Park Tax Allocation District Special Revenue Fund,
207 Mountainview Tax Allocation District Special Revenue Fund,
210 Hotel/Motel Tax Fund (3% Tax),
211 Clayton Tourism Authority Fund (5% Tax),
212 Street Lights Fund,
215 Emergency Telephone System Fund,
220 Federal Narcotics Condemnation Fund,
221 State Narcotics Condemnation Fund,
222 Sheriff DOJ Fund,
230 Jail Construction and Staffing Fund,
235 American Rescue Plan Act 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,
301 DFACS Capital Fund
306 Roads and Recreation Projects (SPLOST) Capital Project Fund,
307 2009 SPLOST Capital Projects Fund,
308 2015 SPLOST Capital Projects Fund,
316 URA Bonds Fund,
317 Other Capital Projects Fund,
400 Debt Service Fund,
510 Landfill Enterprise Fund,
652 Worker's Compensation Self-Insurance Fund,
655 Medicaid Self-Insurance Fund, and
775 Pension Trust Fund



Description of Funds Fiscal Year 2025

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

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, which 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 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 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 Sheriff's Department of Justice Federal Equitable Condemnation Fund is to account for monies condemned related to the Sheriff's Department of Justice federal narcotics cases. Expenditures are for law enforcement operations as detailed by the DOJ.

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

The American Rescue Plan Act Fund is used to account for monies provided by the economic relief package which allows for aid to American states, counties and cities in response to the COVID-19 pandemic and its impacts "on the economy, public health, state and local governments, individuals, and businesses."

The Juvenile Supplemental Services Fund was 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 relationship 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 the 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 DFACS Capital Fund accounts for revenues and related interest received from the DFACS lease that are used for repairs and maintenance on the DFACS building.

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 the 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-implication 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-implication of the 1% sales tax. These projects are funded by SPLOST.

The URA Bond Fund accounts for the cost of projects funded by the 2017 Urban Redevelopment Authority Bonds. Funds expended are specifically designated for projects that fall within the URA boundary.

The Other Capital Projects Fund is used to account for the costs of specific projects outlined by the Board of Commissioners. Funds expended are only to be utilized on projects approved by the Clayton County Board of Commissioners.

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 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 costs.

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 by 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 by a private insurance carrier.

The Pension Trust Fund of Clayton County is used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans.



FY 2025 Budget Calendar



Clayton County FY 2025 Budget Calendar

January 4, 2024	Budget Instructions and Details to Departments
January 10, 2024	Budget Process/Training 2025
January 22, 2024	New Positions/ Re-class Deadline
February 2, 2024	Completed budget requests are due in Munis. No further budget entry into Munis. <u>Deadline 5:00pm.</u>
February 5 - 23, 2024	Prepare Recommended Budgets.
February 26 - 29, 2024	Review budgets with analysts and managers
March 1 – 8, 2024	Balance the budget
April 4 - 24, 2024	Meetings with Departments
May 8 – 10, 2024	Re-balance
May 30 – 31, 2024	Review with Commissioners
May 29 – June 6, 2024	Prepare Budget Book/Email depts. that budget is avail for review
June 11, 2024	Budget is available for public review (Headquarters Library, Lovejoy Library, Morrow Library, and Riverdale Library) Also available online.
June 18, 2024	Budget Hearing 6:00pm
June 25, 2024	Budget Adoption 12:00pm



Fund Matrix

For fiscal year 2025 all funds listed below are both budgeted and presented in the Comprehensive Annual Financial Report. The County has eight major funds. They are:

General Fund, Fire Fund, Other County Grant Fund, Roads and Recreation Fund, 2009 SPLOST Fund, 2015 SPLOST Fund, 2021 SPLOST Fund and the URA Fund.

The Roads and Recreation Fund, 2009 SPOST Fund, 2015 SPLOST Fund, 2021 SPLOST Fund and the URA Fund are budgeted in total for the year the special purpose tax is approved.

Departments - Fund

Board of Commissioners - General
Buildings and Maintenance - General
Central Communications - General
Central Services - General
Chief Operating Officer - General
Clayton County Communications - General
Clayton County Youth - 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 - General
Elections - General
Emergency Management - General
Emergency Medical Services - General
Extension Service - General
Finance Department - General
Garage /Fleet Maintenance - 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
Office of Planning, Zoning, and Sustainability - General
Office of Performance Management - 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
Senior Services - General
Sheriff's Department - General
Solicitor - 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
Sheriff - Sheriff DOJ Fund
Commissioners - American Rescue Plan Fund
Information Technology - American Rescue Plan Fund
Building & Maintenance - American Rescue Plan Fund
Other General Government - American Rescue Plan Fund
Superior Court - American Rescue Plan Fund
State Court - American Rescue Plan Fund
Magistrate Court - American Rescue Plan Fund
Juvenile Court - American Rescue Plan Fund
Probate Court - American Rescue Plan Fund
Solicitor - American Rescue Plan Fund
DA - American Rescue Plan Fund
Prison - American Rescue Plan Fund
Sheriff - American Rescue Plan Fund
Police - American Rescue Plan Fund
Fire - American Rescue Plan Fund
EMS - American Rescue Plan Fund
Community Development - American Rescue Plan 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
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 Capital Projects - 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
Other General Government 2021 SPLOST - Capital Projects Fund
URA Bonds - Capital Projects Fund
Debt Service - Debt Service Fund
Street Lights - Street Lights 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



PERSONNEL POLICY & CHANGES

The Clayton County Board of Commissioners is committed to providing their citizens with the highest level of service 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 reference the following list entitled ***Summary of Full-Time Personnel Clayton County***, which provides a detailed breakdown of the staffing level of the County for the past two years and the upcoming fiscal year.

FY 2025 Approved Personnel Changes

Board of Commissioners

Add: 1 Ethics Officer 27/1

1 Ethics Administrator 20/1

Fire Department

Add: 1 Public Safety Institute Instructor (Sworn) 27/8

3 Fire Sergeant 24/4

Delete: 1 Public Safety Institute Instructor (Non Sworn) 27/8

3 Master Firefighter / Relief Driver 21/4



SUMMARY OF FULL-TIME PERSONNEL

DEPARTMENT	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget
Board of Commissioners / Communications / Economic Development / Ethics Board / Grants Administration / Staff Attorney / Youth Services	53	56	58
Building & Maintenance	51	48	48
Central Services	34	34	34
Clerk of State Court	24	24	24
Clerk of Superior & Magistrate Court	38	38	38
Communications E911	63	62	62
Community Development	58	56	56
Corrections / Prison	107	110	110
District Attorney / Child Support	91	105	105
Elections / Registrar	15	16	16
Emergency Services	144	144	144
Finance / Internal Audit	50	50	50
Fire Department	276	277	277
Human Resources	18	21	21
Information Technology	83	81	81
Juvenile Court	67	68	68
Library System	60	60	60
Magistrate Court	17	18	18
Parks & Recreation	88	89	89
Police Department	471	469	469
Probate Court	22	24	24
Refuse Control	51	50	50
Resilience & Sustainability	6	8	8
Senior Services / Aging Program	53	58	58
Sheriff	395	434	434
Solicitor General	45	48	48
State Court / Probation Services	37	37	37
Superior Court	49	49	49
Tax Assessor	32	32	32
Tax Commissioner	40	40	40
Transportation & Development / Fleet Maintenance / Landfill / Streetlight Fund	164	163	163
UGA Extension Service	8	8	8
TOTAL CLAYTON COUNTY POSITIONS	2,710	2,777	2,779



Pay Grades and Salary Ranges

Salary ranges for Classified Positions, as of July 1, 2024

Pay Grade	Salary Range
3	19,743.66 - 31,263.95
4	20,749.50 - 32,856.70
5	21,806.58 - 34,530.60
6	22,917.53 - 36,289.76
7	24,085.09 - 38,138.57
8	25,312.10 - 40,081.53
9	26,601.62 - 42,123.50
10	27,956.88 - 44,269.50
11	29,381.14 - 46,524.82
12	30,877.95 - 48,895.05
13	32,451.06 - 51,386.02
14	34,104.30 - 54,003.91
15	35,841.74 - 56,755.15
16	37,867.71 - 59,646.57
17	39,586.69 - 62,685.27
18	41,603.46 - 65,878.79
19	43,722.95 - 69,235.02
20	45,950.45 - 72,762.21
21	48,291.41 - 76,469.11
22	50,751.62 - 80,364.85
23	53,337.18 - 84,459.06
24	56,054.46 - 88,761.87
25	58,910.17 - 93,283.87
26	61,911.38 - 98,036.25
27	65,065.46 - 103,030.75
28	68,380.26 - 108,279.68
29	71,863.91 - 113,796.01
30	75,525.05 - 119,372.69
31	79,372.69 - 125,686.13
32	83,416.36 - 132,089.23
33	87,666.05 - 138,818.55
34	92,132.22 - 145,890.72
35	96,825.91 - 153,323.16
36	101,758.75 - 161,134.29
37	106,942.89 - 169,343.31
38	112,391.12 - 177,970.58
39	118,116.93 - 187,037.34
40	124,134.44 - 196,566.02



CAPITAL IMPROVEMENTS



Capital Budgeting 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 2025 budget preparation process, information about capital improvements in the County was updated and presented to the Commissioners for their consideration. With the current changes in the budgeting process as well as 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 2025, 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 2025 approved projects has been budgeted in two ways: 1), as an operating expense to the specific department responsible for the project, and 2), 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 a part of the normal operating budget of Governmental Fund types. For fiscal year 2025, the County has programmed the purchases of \$3,754,254 in the General Fund for this type of fixed asset or capital. This represents a decrease from the fiscal year 2024 of \$4,957,882. The decrease stems from fewer fleet purchases included in FY 2024.

This amount, totaling \$3,754,254, is 1.18% of total expenditures in the fiscal year 2025 budget. A detail by the department of fixed assets and capital project budgets is 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 of 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 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, and 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. Addition 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 2025 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 CIP budget is generally accounted for in a Capital Projects Fund and usually involves extensive construction of a new or totally renovated building.

Clayton County currently has four existing Special Purpose Local Option Sales Tax (SPLOST) approved in FY2003, FY2008, FY2014 and FY2020. In July 2008, the citizens of Clayton County voted to extend the one percent sales tax for a new six-year period. The 2009 SPLOST, which began in January 2009, will be utilized to provide capital for infra-structure projects in areas such as, Juvenile Court, Public Safety, Library construction and Fire. In May 2014, the citizens of Clayton County voted to extend the one percent sales tax for a new six-year period. The 2015 SPLOST will be utilized to provide for Southern Regional Medical Center, buildings improvements, information technology improvements and public safety. In June 2020, the citizens of Clayton County voted to extend the one percent sales tax for a new six-year period. The 2021 SPLOST will be utilized to provide building improvements, information technology improvements, transportation and development improvements and public safety equipment.

The County's 2004 SPLOST was anticipated to collect and fund projects amounting to \$240,000,000. The actual collections received for this SPLOST amounted to \$275,995,513. The excess funds will be used in the two project categories approved by voters.

<u>Department</u>	<u>Estimated Cost</u>
Parks & Recreation	\$ 62,551,607
Transportation	<u>213,443,906</u>
Total SPLOST	\$275,995,513

The County's portion of the 2009 SPLOST was anticipated to collect \$232,065,000 and will be utilized for capital and infrastructure improvements throughout the County. Listed below are projects funded by the 2009 SPLOST. The allocation for some of the projects was adjusted due to a shortfall in the sales tax collections.

<u>Department</u>	<u>Estimated Cost</u>
Justice Center	\$ 14,965,140
Public Safety	22,377,636
Parks & Recreation	29,531,212
Library Improvements	10,563,121
IT Improvements	24,685,977
Fueling Center	3,000,000
Transportation	<u>101,547,282</u>
Total SPLOST	\$206,670,368

In May 2014, Clayton County voters approved extending the existing one percent 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 to purchase the assets of Southern Regional Medical Center.



Listed below are projects funded by the 2015 SPLOST.

<u>Department</u>	<u>Estimated Cost</u>
Southern Regional	\$ 50,000,000
Economic Development	5,300,000
Building Improvements	5,835,000
Parks & Recreation	15,250,000
IT Improvements	35,035,901
Public Safety	20,000,000
Transportation	<u>86,534,279</u>
Total SPLOST	\$217,955,180

The 2021 SPLOST was approved by voters on May 19, 2020 and is expected to generate approximately \$220,585,000 for the County. The projects approved by voters include the design and building of a County Administration building, Police Department training academy, Transportation and development complex, public safety water rescue training center, library in Rex area of Clayton County, Winter Weather supply and storage building, government vehicle fueling station on Anvil Block Road and replacement of Fire Stations 1 and 2; the construction of two pedestrian walkways over heavily traveled roads; funding for land acquisition, design, construction, and/or equipping of a mental health, developmental disabilities and substance use disorders facility project and/or renovations, improvements, additions to, and equipping of an existing facility to provide a facility for individuals with mental health, behavior disorders, developmental disabilities and potentially co-occurring addictive disease (s); construction of freestanding Crisis Stabilization Units where patients with urgent or emergency psychiatric needs can receive crisis stabilization services in a safe, structured manner with continuous 24-hour observation and supervision; roof repair, flooring, electrical, sewer and heating, ventilation, and air conditioning system upgrades for the Harold Banke Justice Complex; replacement of storage facility and both concession stand/restroom facilities at Rex Park; replacement of concession stand/restroom facility at Morrow-Lake City Park; replacement of facilities at Rum Creek Park; upgrades to heating, ventilation and air conditioning systems for Annex 3, Annex 2, Police Department Headquarters, and Frank Bailey Senior Center; roof replacement at Steve Lundquist Aquatics Center and Annex 2; window sealing at Annex 3; structural restoration of Virginia Stephens House; renovation of Shellnut building; flooring replacement at Frank Bailey Senior Center and Charlie Griswell Senior Center; restoration and facility upgrades to Reynolds Nature Reserve and VIP Complex; Annex 3 door replacement; funding public safety, transportation and development and fleet maintenance equipment purchases; purchase of computer equipment, software and telephone equipment for public safety and Parks & Recreation purposes, repairs and building renovations for public safety and Parks & Recreation purposes, the acquisition of real estate and equipment for public safety and Parks & Recreation purposes; replacement of five prison transport vans and equipment; land acquisition and acquiring title for real and personal property to be used for green-space; the purchase of vehicles and equipment for public safety purposes; transportation projects which include road resurfacing, sidewalk, pedestrian crossings, road corridor improvements, intersection improvements, bridges, traffic signals, road signs and markings, operational and safety improvements, and associated equipment; street lighting and/or pedestrian lighting along commercial and industrial areas; traffic calming projects for residential streets. The first collections began January 2021.

Below is a listing of the amounts approved for the 2021 SPLOST:

<u>Department</u>	<u>Estimated Cost</u>
County Administration Building Construction	\$ 40,000,000
Renovations & Repairs	73,170,000
Helicopter & Other Equipment	9,400,000
Information Technology	7,300,000
Public Safety & Public Service Fleet	27,715,000
Transportation	<u>63,000,000</u>
Total SPLOST	\$220,585,000



Financial Impact of Capital Expenditures on the Operating Budget

As indicated, capital expenditures are appropriated in the fiscal year 2025 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 2025 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 is 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 no specific “capital projects” budgeted through the FY 2025 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 of the citizens. The following provides a discussion of capital projects that are currently underway.

County Administration Building— The County Administration Building is in the planning and design phase and is scheduled to be completed in the Winter of 2026. The facility is located in Jonesboro and is funded by the 2021 SPLOST.

CONSTRUCTION EXPENDITURES	FY 2023 ESTIMATED	FY 2024 BUDGET	FY 2025 PROJECTED
Capital Outlay	2,934,505	1,581,104	12,394,685

The County Administration Building's projected operating costs are detailed below:

IMPACT ON OPERATING BUDGET	FY 2023 ESTIMATED	FY 2024 BUDGET	FY 2025 PROJECTED
Personnel Services	-	-	-
Operating Expenses	-	-	-
Capital Outlay	-	-	-
Total	-	-	-

Fire Station 1 Replacement— The Fire Station 1 Replacement is in the planning and design phase and is scheduled to be completed in the Winter of 2025. The facility will be located in Riverdale and is funded by the 2021 SPLOST.

CONSTRUCTION EXPENDITURES	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 PROJECTED
Capital Outlay	97,286	176,544	2,866,036

The Fire Station 1 is a replacement and upgrade over the existing facility. No additional costs are anticipated.

Small Business Trade Center— The Small Business Trade Center is in the planning and design phase and is scheduled to be completed in the Spring of 2025. The facility will be located in Lake City and is funded by the 2015 SPLOST.

CONSTRUCTION EXPENDITURES	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 PROJECTED
Capital Outlay	2,909,127	146,174	458,786

The Small Business Trade Center projected operating costs are detailed below:

IMPACT ON OPERATING BUDGET	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 PROJECTED
Personnel Services	-	-	350,000
Operating Expenses	-	-	50,000
Capital Outlay	-	-	-
Total	-	-	400,00



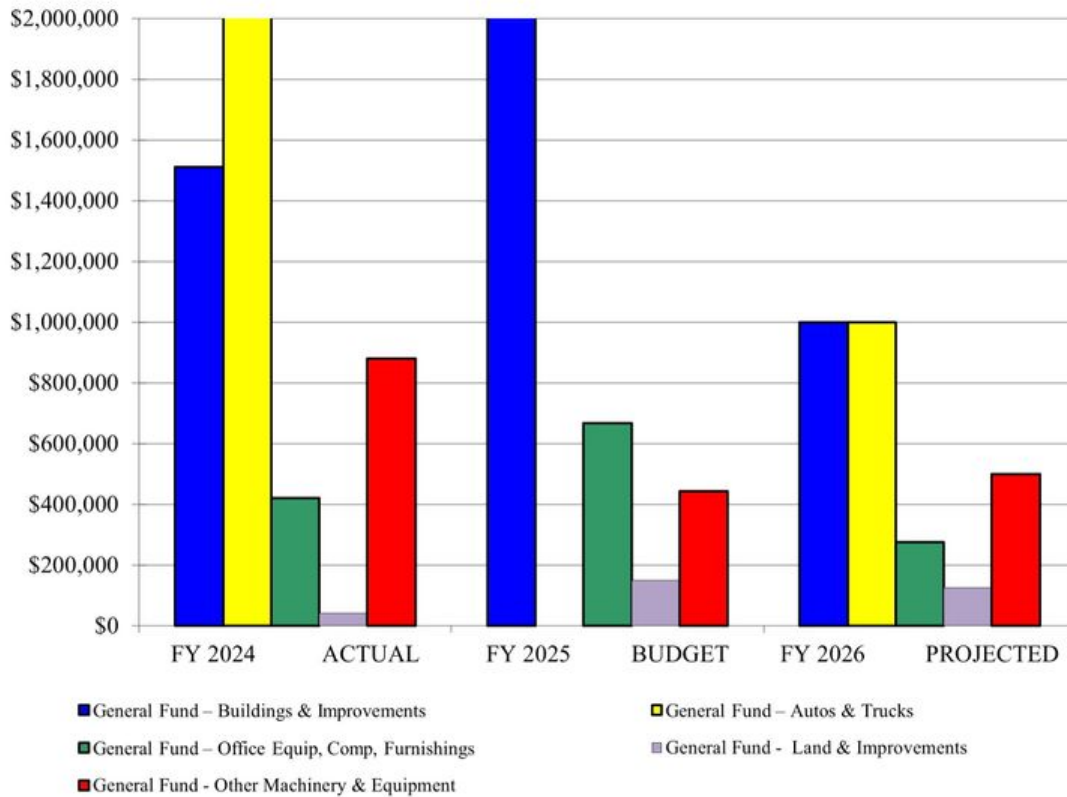
Capital Improvement Program Future

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

FISCAL IMPACTS ON OPERATING BUDGET	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED
General Fund - Land & Improvements	\$41,935	\$150,000	\$125,000
Improvements	1,511,339	2,493,552	1,000,000
General Fund - Autos & Trucks	2,365,813	0	1,000,000
General Fund - Office Equip, Comp., Furnishings	419,848	667,476	275,000
General Fund - Other Machinery & Equipment	880,770	443,226	500,000
Total	\$5,219,75	\$3,754,254	\$2,900,000
Annual Change Amount	N/A	(\$1,465,451)	(\$854,254)
Percent Change	N/A	(28.08)%	(22.75)%

The information on the schedule above and the chart that follows outlines the fact that ongoing capital maintenance for Clayton County has a smaller impact on the FY 2025 General Fund budget than in prior years. Current COVID-19 economic conditions have impacted decisions to fund capital projects outside of the General Fund.

**CLAYTON COUNTY, GEORGIA
SUMMARY OF THE FINANCIAL IMPACT OF
CAPITAL NEEDS ON THE OPERATING BUDGET
FISCAL YEARS 2024 - 2026**



One-Year Capital Projects Budget Appropriations By Function

	FY 2025 ADOPTED
GENERAL GOVERNMENT	
RESILIENCE AND SUSTAINABILITY	
Projects of Land Improvement	\$150,000
AGING OFFICE	
Purchase office cubicles	7,476
PARKS AND RECREATION	
Replace Fitness Equipment	30,000
Purchase Mowers	28,500
BUILDING & MAINTENANCE	
Purchase HP Design Jet Pro Printer	19,726
INFORMATION TECHNOLOGY DEPARTMENT	
Virtual Server Hardware Replacement	465,000
Cisco Voice Gateway Hardware Replacement	137,000
Additional data storage for Records Management System	48,000
TAX COMMISSIONERS	
Purchase of Nemp Q Ticketing System	40,000
CLERK OF SUPERIOR COURT	
Purchase AdaptToSolve, Safe entry access system	10,000
TOTAL GENERAL GOVERNMENT	\$935,702



One-Year Capital Projects continued

PUBLIC SAFETY	
PRISON	
Purchase Mowers	\$100,000
SHERIFF	
Purchase StarChase-Guardian-VX VML	20,998
Purchase Radar	17,328
Purchase G1 RT-Cloud, security cell check system	134,330
Purchase Cellbrite Premium	43,010
Purchase Intoxilyzer 9000-Breath Alcohol Tester	9,334
TOTAL PUBLIC SAFETY	\$325,000
OTHER GENERAL GOVERNMENT ADMINISTRATION	
OTHER GOVERNMENT SERVICES	
Building Upgrades & Enhancements Countywide	2,493,552
TOTAL OTHER GENERAL GOVERNMENT	\$2,493,552
TOTAL CAPITAL PROJECTS BUDGET	\$3,754,254

Fiscal Year 2025

FUNCTION	AMOUNT	PERCENT
Other General Governments	\$2,493,552	66.42%
General Government	935,702	24.92%
Public Safety	<u>325,000</u>	<u>8.66%</u>
TOTAL	\$3,754,254	100.00%



DEPARTMENT SUMMARIES



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.

Function

County Governing Authority

Departmental Goals

Goal I: Infrastructure investment: Allocate funds for the maintenance, repair, and improvement of county roads, bridges, and public buildings to ensure safe and reliable infrastructure for residents.

Goal II: Public safety enhancements: Increase funding for law enforcement, fire department and emergency medical services to enhance public safety and emergency response capabilities within the county.

Goal III: Community Health and Welfare: Expand access to healthcare services, mental health resources, and social support programs to improve the overall well-being of residents, especially vulnerable populations.

Goal IV: Economic Development Initiatives: Invest in programs and initiatives that promote job creation, support local businesses, and attract new industries to stimulate economic growth and prosperity in the county.

Goal V: Environmental Sustainability: Implement measures to preserve natural resources, mitigate environmental impact, and promote sustainable practices to safeguard the county's ecological health for future generations.

Goal VI: Technology and Innovation: Embrace technology and innovation to improve county services, enhance operational efficiency, and increase accessibility for residents through initiatives such as digital government services and broadband expansion.

Goal VII: Civic Engagement and Inclusion: Promote civic engagement, diversity, and inclusion by supporting community engagement initiatives, fostering dialogue between residents and government, and ensuring equitable access to county services and resources.

Goal VIII: Fiscal Responsibility and Accountability: Maintain a balanced budget planning process, reflecting the priorities and values of the community while guiding resource allocation decisions for the upcoming fiscal year-FY'25.

Long-term Departmental Challenges for FY 2026 and Beyond

- Fiscal Sustainability:** Balancing the budget while providing essential services like healthcare, education, and infrastructure maintenance. Long-term financial planning is essential to ensure sustainability.
- Demographic Shifts:** Changes in population demographics, including aging populations and shifts in migration patterns, can strain resources, and require adjustments in service delivery, such as healthcare and social services.
- Infrastructure Maintenance and Development:** We must maintain and upgrade infrastructure like roads, bridges, and utilities to support economic development and ensure public safety. Aging infrastructure, coupled with limited funding, poses significant challenges.
- Economic Development:** Promoting economic growth and job creation is crucial for the vitality of the County. This includes attracting businesses, supporting entrepreneurship, and investing in workforce development initiatives.
- Healthcare Access:** Providing adequate healthcare services, especially in underserved areas, remains a persistent challenge for the County. Access to affordable healthcare, mental health services, and addressing public health crises like pandemics are key concerns.



6. **Environmental Sustainability:** The County must address environmental challenges such as climate change, natural disasters, and pollution. Developing sustainable practices and resilience strategies is essential for protecting communities and natural resources.
7. **Technology Integration:** Keeping pace with rapid technological advancements and integrating them into county operations can improve efficiency and service delivery. However, digital divides and cybersecurity threats must be addressed to ensure equitable access and safeguard sensitive data.
8. **Housing Affordability:** Rising housing costs and inadequate affordable housing options can lead to homelessness and displacement. The County needs to implement policies to address housing affordability and homelessness prevention.
9. **Social Equity:** Disparities in access to education, healthcare, employment, and other resources persist. Addressing systemic inequalities and promoting social justice is essential for building an inclusive community.
10. **Governance and Accountability:** The County must uphold transparency, accountability, and effective governance practices to maintain public trust and ensure responsible decision-making.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Minutes and Agenda Items Prepared Without Error:	100%	100%	98%	100%
Notices of Special Meetings Issued Within 24 hours of Meeting:	100%	100%	100%	100%

Office of Communications

Mission Statement

The mission of the Office of Communications is proactive administration of communications in government (PACG) by providing proactive, informative, accurate, and timely information to stakeholders on opportunities for engagement including, but not limited to programs and services, initiatives, Special Purpose Local Option Sales Tax (SPLOST), activities, special events, community resources, issues, or concerns while encouraging two-way communication.

Functions

To inform, engage, promote, and educate citizens and the public about our government, communities, programs, services, events, activities, and resources.

Departmental Goals

- Goal I:** To improve communications and image by increasing brand awareness and appropriate use knowledge.
- Goal II:** To increase internal and external engagement by implementing best practices in communications, marketing, and public relations.
- Goal III:** To expand strategic communications training and develop an education program.
- Goal IV:** To assist departments in expanding recruitment/retention efforts.
- Goal V:** To centralize and develop multimedia communications and marketing repository.
- Goal VI:** To develop a best practices policy for social media and marketing.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Assist departments in developing and expanding community outreach options.
2. Advance communications broadcast production programs and print/creative services.
3. Foster partnerships to assist with expanding community access to resources.



Office of Economic Development

Mission Statement

The Office of Economic Development (OED) serves as the central point of contact for businesses looking to locate, expand or trade in Clayton County. We are responsible for administering small business information and resources that nurture a healthy entrepreneurial environment.

Functions

The OED markets Clayton County regionally and to the world through ad campaigns, trade-shows, and partnership engagement for the purpose of growing jobs, attracting business and increasing the quality of life in Clayton County.

Departmental Goals

Goal I: Ensure Clayton County is Present and has a relationship with State Departments.

Goal II: Developing the Small Business Environment.

Goal III: Investing in Economic Development Marketing of the County.

Goal IV: Nurturing the Small Business Environment of the County.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Finding multiple sustainable funding sources for the small business incubator build-out.
2. Developing a Community-Centric design for economic development that reflects the unique characteristics and goals of Clayton County.
3. Encouraging public input for the economic development of Clayton County to guide us in business growth that aligns with our community's vision.

Office of Staff Attorney

Mission Statement

The mission of the Staff Attorney's Office is to deliver high quality, cost-beneficial legal services to Clayton County and its elected officials, departments, employees and related organizations in order to protect the County's legal interests and reduce the County's legal exposure.

Function

To provide legal advice, assistance and representation to the Board of Commissioners, County departments, County elected officials, officers, staff and employees.

Departmental Goals

Goal I: To continue to protect the legal interests of Clayton County Government

Goal II: To continue to manage the risks and costs of legal services to Clayton County Government.

Goal III: To expand the number of qualified and competent staff capable of providing a full range of high-quality legal services to Clayton County Government

Long-term Departmental Challenges for FY 2026 and Beyond

1. Balancing the capacity for doing work in-house versus referring work to outside counsel.
2. Having enough space in the physical capacity of the office to handle work in-house.
3. Maintaining competitive salaries to retain personnel given increasing salaries within the legal field.



Office of Youth Services

Mission Statement

The mission of the Office of Youth Services is to offer and promote program and service opportunities to the youth of Clayton County designed to create positive learning experiences that give rise to promising, contributing members of our community.

Function

To provide programs and services for young people ages 14-24 of Clayton County.

Departmental Goals

Goal I: Actively involve youth in public service opportunities and broaden the scope of youth leadership. Continue to implement a legislative focused curriculum for the Clayton County Youth Commission designed to educate and train its members in the areas of policymaking, public service, and advocacy. Expand civic engagement projects by 10%

Goal II: Create workforce development opportunities. Continue to provide work force development focused educational opportunities for young people by formulating partnerships with workforce development agencies in Clayton County. Continue to partner with internal and external stakeholders to establish internship and employment opportunities

Goal III: To function as a central point of information. Continue to engage youth service providers within Clayton County to create networking opportunities and community engagement through the Agencies Collaborating to Increase Opportunities for our Youth Now (A.C.T.I.O.N). Continue to utilize the Office of Youth Services web-page and social media outlets as an accessible pathway for youth and their families to access information utilizing technology.

Goal IV: Identify funding sources. Continue to actively seek grant opportunities for youth service programs to broaden program offerings. Continue to obtain sponsorships to offset program expenses

Goal V: Provide programs and services for young people ages 14-24. Continue to provide evidence-based programs and services to enhance life skill development, career and education development, arts awareness, and health and wellness awareness among the youth.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Obtain additional staff to expand community outreach programs.
2. Foster partnerships to ensure community access to programs.
3. Collaborating with other Youth Service Divisions to establish industry best practices.

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$3,718,309	\$4,093,755	\$4,528,190	\$5,598,311
Operational	\$857,598	\$5,161,366	\$1,681,389	\$1,184,229
Capital	\$559,759	\$2,936,802	\$961,861	\$0
Total:	\$5,135,667	\$12,191,923	\$7,171,440	\$6,782,540



Personnel - Board of Commissioners

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Chairman of the Board of Commissioners	E	1	1	1
Commissioner	E	4	4	4
Chief Financial Officer	A	1	1	1
Chief Operating Officer	A	1	1	1
Deputy Chief Operating Officer	A	1	1	1
Chief Strategy Director	36	1	0	0
Director of Office of Grants	35	1	1	1
Ethics Officer	27	0	0	1
Grants Analyst (ARPA)	25	1	1	1
Assistant to the Chairman	22	1	1	1
Constituent Aide	22	4	4	4
Clerk of Commission	20	1	1	1
Ethics Administrator	20	0	0	1
Office Manager	20	1	1	1
Assistant to Chief Operating Officer	19	1	1	1
Assistant Clerk of Commission	17	1	1	1
Administrative Assistant - BOC	16	1	1	1
Administrative Secretary - BOC	15	2	2	2
Commissioner Supplement	S	4	4	4
Assistant Clerk of Commission	S	1	1	1
Clerk of Commission Support	S	1	1	1
Director of Office of Grants (HUD)	S	1	1	1
Office Manager	S	1	1	1
Total # of Positions:		31	31	33

Significant Expenditure & Staffing Changes

Add:
 1 Ethics Officer Grade 27
 1 Ethics Administrator Grade 20

Personnel - Office of Communications

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Communications Administrator	32	1	1	1
Print Services Marketing Supervisor	26	1	1	1
Communications Manager	26	1	1	1
Deputy Administrator Marketing & Communications	26	1	1	1
Communications & Marketing Coordinator	24	2	2	2
Printing Services Assistant Supervisor	24	1	1	1
Associate Producer	22	2	2	2
Creative Design Associate	21	1	1	1
Administrative Assistant	16	1	1	1
Total # of Positions:		11	11	11

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



Personnel - Office of Economic Development

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Economic Development Officer	A	1	1	1
Economic Development Project Manager	30	1	1	1
Marketing Coordinator/Economic Development	24	1	1	1
Administrative Assistant	16	1	1	1
Total # of Positions:		4	4	4

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.

Personnel - Office of Staff Attorney

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Chief Staff Attorney	A	1	1	1
Senior Staff Attorney	38	1	1	1
Staff Attorney	33	1	2	2
Administrative Manager	26	1	1	1
Paralegal Senior	23	1	1	1
Paralegal Senior (ARPA)	23	1	1	1
Paralegal Senior (ARPA)	S	1	1	1
Total # of Positions:		7	8	8

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.

Personnel - Office of Youth Services

Title	Pay Grade	FY 2023	FY 2024	FY 2024
Administrator of Youth Services	30	0	1	1
Administrator of Youth Services	28	1	0	0
Program Coordinator	18	1	1	1
Administrative Secretary	15	1	1	1
Total # of Positions:		3	3	3

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



BUILDING & MAINTENANCE

Mission Statement

Clayton County Building and Maintenance supports the vision and mission of Clayton County Government by managing, maintaining, and improving Clayton County owned and operated facilities, related infrastructure, and SPLOST programs.

Functions

Building and Maintenance strives to maintain and improve the condition of the current and future facilities in order to provide the employees and public with a safe, healthy and attractive environment. This department is responsible for the plumbing, lighting, HVAC, electrical, painting, safety, security, renovation, and building projects for over 175 buildings throughout the county.

Departmental Goals

Goal I: Align department positions and salaries with positions in other County Departments and comparable positions in the industry.

Goal II: Provide a healthy and safe built environment for employees and visitors to County facilities.

Goal III: Develop a well-rounded, technically savvy workforce with the skills to address County facility issues.

Long-term Departmental Challenges for FY 2026 and Beyond

1. To have adequate staffing to meet the growing need for maintenance.
2. To obtain the additional and necessary funding to complete major renovations of county buildings.
3. Create a long-term use plan for county-owned and operated facilities.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Total Square Footage County Buildings:	2,750,000	2,750,000	2,750,000	3,500,000
Number Buildings Maintained:	175	175	175	176
Total Maintenance Costs:	\$5,466,955	\$11,775,113	\$6,577,621	\$18,042,774
Maintenance Costs Per Square Foot	\$1.98	\$4.28	\$2.38	\$5.15

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$2,407,531	\$2,769,798	\$3,936,403	\$2,624,026
Operational	\$2,070,858	\$5,225,220	\$10,465,167	\$3,540,177
Capital	\$4,929,136	\$5,384,178	\$77,097,191	\$2,513,278
Total:	\$9,407,525	\$13,379,196	\$91,498,762	\$8,677,481



Personnel - Building & Maintenance

Title	Pay Grade	FY 2023	FY 2024	FY2025
Director of Building & Maintenance	A	1	1	1
Senior Construction Project Manager	32	1	0	0
Assistant Director, Building & Maintenance	31	1	1	1
Assistant Director of Operations & Maintenance	31	1	1	1
Facilities Administrative Manager	30	1	1	1
Construction Project Manager, S.P.L.O.S.T.	27	3	3	3
Project Production Manager, S.P.L.O.S.T.	26	1	1	1
Building Maintenance Service Manager	24	2	3	3
Inspector III, S.P.L.O.S.T	22	1	1	1
Inspector II, S.P.L.O.S.T	21	4	3	3
Inspector I	19	2	0	0
Master Trades Specialist	19	13	13	13
Senior Trades Specialist	17	8	8	8
Administrative Secretary	15	1	1	1
Administrative Secretary, S.P.L.O.S.T.	15	1	1	1
Trades Specialist	15	8	8	8
Director, Supplement	S	1	1	1
Assistant Director, Supplement	S	1	1	1
Total # of Positions:		51	48	48

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



CENTRAL SERVICES

Mission Statement

To provide strategic, efficient and effective procurement of goods and services and management of resources to maximize the value received for each dollar expended while employing best practices and the highest ethical standards.

Functions

Central Services is responsible for the centralized procurement of various materials, supplies, equipment, and services necessary for efficient County operations and the provision of vital services to the citizens of Clayton County. In addition to issuing Invitations to Bid (ITBs), Requests for Proposals (RFPs), Informal Quotes (IFQs), and Requests for Qualifications (RFQs), core functions include vendor registration and selection, negotiations, contract award, and management. Central Services operates a warehouse for common goods and delivery services. Central Services coordinates periodic auctions to dispose of obsolete or surplus County property. The Contract Compliance Division administers the Small Local Business Employment Program (SLBE), and the Risk Management Division handles the County's safety, risk, claims, and insurance coverage.

Departmental Goals

Goal I: Departmental.

To improve the productivity and efficiency of the procurement function by reducing the Purchase Order Cycle time. To reduce the Purchase Order processing time-frame by 10 days. Tracking Reports in MUNIS. -All user departments within the county will enter requisitions for CS to evaluate.

Goal II: Fiscal Responsibility.

To create growth in the County's business community and to increase procurement of goods and services from Small Local (SLBE) owned-business and Minority and Women-owned businesses (MWBE). Increase the number of Certified SLBE / DBE / MWBE Vendors by 12%. Utilizing newly licensed businesses in Community Development as the target market.

Consultant Services to analyze participation of MWBEs within the 3-year program period to measure if the race-neutral SLBE program has an effect on MWBE participation. Also, to develop and implement methodology for benchmarking of MWBE for semi-annual reporting. The benchmarking requirement is a part of the SLBE ordinance. \$17,000.00. Community Development will need to supply a monthly report of new business license vendors of the county.

Consultant Services to develop a scope of work for a Countywide Disparity Study to determine if inequities exist in the procurement and contract for Minority or Women Owned Business. \$350,000.00.

Goal III: Professional Growth Management.

To focus on employee development for best practices in procurement and supply chain management. Increase Professional Certification for Staff by 3%. Training (Webinars – On Demand – Instructor Led - Virtual). Training fees for employees: \$47,139.00.

To focus on employee development for best practices in procurement and supply chain management. Increase the Number of Industry Memberships (Dues & Subscriptions) fees, due to an increase of staff in Central Services. Fees: \$12,843.00.

Long-term Departmental Challenges for FY 2026 and Beyond

1. To improve the productivity and efficiency of all procurement functions.
2. To increase the number of certified Small Local Business (SLBE) and Minority and Women-owned businesses (MWBE) within the county.
3. To grow employee development for best practices in procurement and supply chain management.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Number of Solicitation (ITB's RFP's, RFQ's) Processed:	56	55	116	73
Number of Purchase Orders Processed:	5,300	4,619	5,500	5050
Number of Informal Quotes:	125	43	71	89
Number of Non-Compete (SS/COOP/SP/SWC/IFQ) Processed:	267	135	188	201
Number of Professional Service Agreements (PSA) Processed:	33	32	21	28
Percentage of Solicitations completed within established procurement cycles:	95%	95%	95%	95%



Percentage of Satisfactory or Better Customer Service Ratings:	95%	95%	95%	95%
Number & Percentage increase in the number of SLBE Certified Vendors:	194 / 17%	220 / 13%	187 / 15%	210 / 13%
Percentage of contracts meeting SLBE Goals/Good Faith Efforts:	92% / 08	98% / 02	97% / 03	98% / .02
Number of Warehouse Items Processed:	61,020	68,200	76,300	75,950
Number of Warehouse Deliveries Made:	4,860	6,100	7,090	6,900

Risk Management

Mission Statement

To obtain and provide plans, programs, and services to protect the County's physical and financial assets and the employees and citizens of Clayton County.

Function

As a part of the Central Services Department, Risk Management has several components, including Safety Awareness, Defensive Driving, Loss Control, Training, Investigations, Insurance, Risk Transfer, and Claims Management. Risk Management obtains and maintains sufficient insurance policies and bonding to offset catastrophic losses and manages vehicle, general, and public official liability claims.

Departmental Goal

Determine what additional training or loss control measures/program that may need to be implemented that may ultimately mitigate the possibility that a loss may occur or the severity of a loss by measuring our losses. To ultimately reduce the amount of loss to the County. Measuring the number, costs, and types of claims by department through reports from the Riskconnect System.

Long-term Departmental Issues for FY 2025 and Beyond

To decrease the severity or the amount of losses by implementing new measures/programs or training.

Performance Measurements

	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
Number of Claims Processed:	278	425	451	425
Number of Safety Inspections:	20	20	22	24
Percentage of Satisfactory Safety Inspections:	95%	95%	95%	95%
Number of Solicitation/Contracts Reviewed for appropriate risk transfer (insurance/bonding):	191	600	476	525
Number of Attendees for Defensive Driving Classes:	338	480	490	500

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$2,055,020	\$2,081,756	\$2,465,977	\$2,363,089
Operational	\$318,804	\$411,959	\$593,513	\$468,985
Total:	\$2,373,824	\$2,493,715	\$3,059,490	\$2,832,074



Personnel - Central Services

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Central Services Staff Attorney	A	1	1	1
Chief Procurement Officer	A	0	1	1
Director of Central Services	A	1	0	0
Deputy Chief Procurement Officer	32	0	1	1
Assistant Director of Central Services	32	1	0	0
Contract Compliance Manager	30	1	1	1
Contract Compliance Officer, Sr. S.P.L.O.S.T.	28	1	1	1
Contracts Administrator	26	1	1	1
Purchasing Administrator	26	1	1	1
Compliance Program Coordinator	26	0	1	1
Program Coordinator	26	1	0	0
Contract Compliance, Sr.	21	1	1	1
Contract Specialist Senior	20	2	2	2
Office Manager	20	1	1	1
Purchasing Specialist Senior	20	3	3	3
Warehouse Supervisor	18	1	1	1
Warehouse Specialist	17	0	1	1
Contract Specialist	16	3	3	3
Contract Specialist, S.P.L.O.S.T.	16	1	1	1
Purchasing Specialist	16	2	2	2
Warehouse Office/Supply Assistant	15	0	1	1
Warehouse Clerk/Courier	15	0	1	1
Contract Compliance Specialist	14	1	1	1
Purchasing Technician	14	0	1	1
Purchasing Tag/Title Specialist	14	1	0	0
Warehouse Specialist	14	1	0	0
Warehouse Office/Supply Assistant	12	1	0	0
Office Assistant Senior	10	1	1	1
Warehouse Clerk/Courier	10	1	0	0
Total # of Positions:		28	28	28

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.

Personnel - Risk Management

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Risk Administrator	26	1	1	1
Risk Coordinator	18	2	2	2
Risk Safety Inspector	18	2	2	2
Risk Specialist	15	1	1	1
Total # of Positions:		6	6	6

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



CLERK OF STATE COURT

Mission Statement

To ensure and maintain the integrity of court records through efficient record management and financial administration.

Functions

The Clerk of 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 misdemeanors, civil actions, and traffic offenses. In addition, as the Fiduciary/Financial Officer of the State Court all monies from criminal fines, pre-trial intervention programs, civil actions, and garnishments are received and disbursed by the Clerk. The office is organized into four divisions: Criminal, Civil, Traffic, and Microfilm.

Departmental Goals

Goal I: Structural Adaptation. Create a work environment that allows for compliance with recent social guidelines. Provide space for safe interactions with staff and constituents.

Goal II: Create a technologically advanced Clerk's Office. Obtain the technology necessary to continue to move the office of the Clerk of State Court forward.

Goal III: Implement additional employee training & development. Coordinate regular divisional team meetings. Create new reference materials connected to processes and procedures. Register staff for training classes provided by the Human Resources training division.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Development of customized training for staff.
2. Continued exploration of options for advancement in technology, in order to move towards making court records electronically accessible to the public, the courts, and the legal community.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Civil Cases:	3,206	3,639	5,050	3,900
Criminal Cases:	25,079	31,299	35,659	30,000
Traffic Cases:	18,331	21,424	23,520	20,000
Red Light Citations & Crossing Guard Bus Citations:	352	470	500	600

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,450,686	\$1,380,199	\$1,587,822	\$1,617,403
Operational	\$13,585	\$18,489	\$24,580	\$21,720
Total:	\$1,464,271	\$1,398,688	\$1,612,402	\$1,639,123



Personnel - Clerk of State Court

Title	Pay Grade	FY 2023	FY 2024	FY 2025
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
Office Administrator	17	1	1	1
Deputy Court Clerk, Senior	16	2	2	2
Deputy Court Clerk Traffic Cashiers	15	4	4	4
Deputy Court Clerk	12	10	10	10
Total # of Positions:		24	24	24

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



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, Real Estate division and the Board of Tax Equalization. To attend to the needs of the courts and assist the public effectively and efficiently.

Departmental Goals

Goal I: Working on a better distribution for increased employee workload, by addressing the severe need for additional staff.

Goal II: Requesting the funds needed to complete a full-scale imaging project, to get back on track with the record retention schedule.

Goal III: Perfecting the transition to a new E-File vendor.

Long-term Departmental Issues for FY 2026 and Beyond

1. Be fully staffed and trained.
2. Technological updates throughout the office to meet the needs and demands of the public, the courts and the legal community.
3. Bridge the communication gap between the Clerk's Office and the public.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Civil Cases Filed: (Superior)	3,758	4,478	4,800	5,000
Criminal Cases Filed: (Superior)	2,382	3,720	4,000	4,000
Civil Cases Filed: (Magistrate)	25,683	32,150	32,500	33,000
Criminal Cases Filed: (Magistrate)	23,570	17,925	18,000	18,500

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,297,480	\$1,445,738	\$1,506,364	\$555,708
Operational	\$325,533	\$230,302	\$299,109	\$248,030
Total:	\$1,623,013	\$1,676,040	\$1,805,473	\$803,738



Personnel - Clerk of Superior & Magistrate Court

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Clerk of Superior Court	E	1	1	1
Chief Deputy Clerk	30	0	1	1
Superior Deputy Clerk Administrator	29	1	1	1
Chief Deputy Clerk	28	1	0	0
Special Assistant to the Clerk of Courts	28	0	1	1
Deputy Court Clerk Supervisor	21	4	3	3
Board of Equalization Clerk	17	0	2	2
Judicial Supervisor	17	2	0	0
Jury Specialist	17	1	2	2
Superior Court Judicial Supervisor	17	0	2	2
Deputy Court Clerk Senior	16	3	3	3
Administrative Secretary	15	2	0	0
Deputy Court Clerk III	15	0	5	5
Deputy Court Clerk II	14	0	2	2
Deputy Court Clerk/Real Estate Indexer	14	1	0	0
Deputy Court Clerk I	13	0	15	15
Deputy Court Clerk	12	22	0	0
Total # of Positions:		38	38	38

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



COMMUNITY DEVELOPMENT

Mission Statement

We promote citizen participation to achieve the highest quality of life. We enhance and sustain the quality of built environments to attract business investments and enforce county codes to promote Clayton County residents' health, safety, and welfare.

Functions

We interpret and implement ordinances and codes that shape the built environment within the County. We regulate business licensing, administer housing and urban development grants, spatially manage the county's land resources, and enforce building codes to protect the life, safety, and welfare of Clayton County residents.

Departmental Goals

Goal I: Maintain the efficiency of processing permits and licenses

Goal II: Comprehensive Plan Code Update & Code Ordinance Rewrite to align code with County vision

Goal III: Small Area Planning Projects in Commission Districts

Long-term Departmental Challenges for FY 2026 and Beyond

1. Staff Succession plan and retention of skilled personnel.
2. Staff training - Software application proficiency, data analysis, and customer service.
3. Streamline service delivery.
4. Extend and redistribute work hours. Ongoing discussion make our work environment portable.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Permits Issued:	4,236	3,942	3,994	4,194
Business Licenses Issued:	4,693	5,054	2,302	2,417
Building Inspections Performed:	20,622	10,285	10,466	11,513

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,628,924	\$1,703,856	\$2,281,974	\$2,087,506
Operational	\$1,173,457	\$1,302,474	\$2,780,204	\$2,005,961
Capital	\$24,217	\$0	\$0	\$0
Total:	\$2,826,599	\$3,006,330	\$5,062,178	\$4,093,467



Personnel - Community Development

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Director of Community Development	38	1	1	1
Assistant Director/Community Development	35	1	1	1
Division Manager GEO Information Systems	33	1	1	1
Planning and Zoning Administrator	33	1	1	1
Senior Planner	27	1	1	1
Business License Manager	27	1	1	1
Building Permit Concierge Manager	27	1	1	1
Financial Compliance Officer CDBG	27	1	1	1
HUD Program Manager CDBG	27	1	1	1
Chief Building Inspector	26	1	1	1
Planner III	25	1	1	1
Compliance Senior NSP, CDBG	23	1	1	1
Permit/License Data Coordinator	23	1	1	1
Permit/License GIS Data Coordinator	23	1	1	1
Building Permit Concierge Associate II *	23	0	2	2
Senior Program Specialist – CDBG/Home, CDBG	23	1	1	1
Senior Program Specialist – NSP, CDBG	23	1	1	1
Commercial Code Enforcement Supervisor	22	0	0	0
Quality Compliance Officer	22	0	1	1
Building Permit Concierge Associate I	22	2	2	2
Inspector III	22	1	1	1
Planner II	22	1	1	1
Inspector II	21	2	2	2
Plans Examiner	21	1	1	1
Arborist	20	1	1	1
Commercial Code Enforcement Inspector Lead	20	0	0	0
Compliance Specialist, CDBG	20	1	1	1
Housing Specialist, CDBG	20	1	1	1
Office Manager	20	1	1	1
Planner I	20	2	2	2
Real Estate SPEC HUD Programs	20	1	1	1
Senior Zoning Code Officer	20	2	2	2
Building Inspector	19	1	1	1
Building Inspector NSP, CDBG	19	1	1	1
Plumbing Inspector	19	0	0	0
Inspector I	19	1	1	1
Mechanical Inspector	19	0	0	0
Apprentice Inspector	18	1	1	1
Director Housing Program Coordinator, CDBG	18	1	1	1
Permit & License Coordinator	17	2	2	2
Planning Specialist, Sr.	17	0	0	0
Administrative Assistant Office of Planning Zoning	16	2	1	1
Administrative Assistant, Community Development	16	1	1	1
Administrative Assistant, CDBG Development Block Program	16	1	1	1
Commercial Code Enforcement Officer I	16	0	0	0
Building Permit Concierge Administrative Secretary	15	0	1	1
Building Permit Concierge Assistant	15	1	1	1
Permit & License Technician	13	2	2	2
Office Assistant, Senior	10	1	1	1
Administrative Assistant Supplement	S	1	1	1
Director Housing Program Coordinator Supplement	S	2	2	2
Director of Community Development Grant Supplement	S	1	1	1
Financial Compliance Officer Supplement	S	1	1	1



HUD Program Manager NSP Supplement	S	1	1	1
Total # of Positions:		53	56	56

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



CORRECTIONS / PRISON

Mission Statement

To provide a labor force of State of Georgia convicted offenders to offset the costs of labor services for the citizens of Clayton County. Offenders are housed in a safe, appropriately secure and humane facility that provides opportunities for inmates to self-improve through educational and technical skills programs to assist offenders in becoming useful, skilled and employable law-abiding citizens.

Functions

Under contract with the State of Georgia Department of Corrections, the prison houses and boards inmates and ensures all care, custody, education and vocational training, and re-entry requirements are met. Inmates are in turn used as a labor force cleaning the county, cutting grass along 740 plus miles of roadway, performing custodial duties, and other services, as necessary. The labor services offset the cost of labor for the county. While inmates are in custody, those eligible are offered education and technical skills training to prepare them for their return to society.

Departmental Goals

- Goal I:** Maintain 100% inmate housing (256 Inmates) by the State of Georgia Department of Corrections
- Goal II:** Increase the number of GED graduations
- Goal III:** Increase the number of comprehensive shakedowns using K9 to four times a year
- Goal IV:** Perform more frequent unannounced inspections and increase security rounds

Long-term Departmental Challenges for FY 2026 and Beyond

1. Continue working with Atlanta Technical College to restart inmate welding classes.
2. Launch culinary arts training for inmates.
3. Add automotive detailing technical skills training for inmates.
4. Improve the esthetics of the county's commercial properties through the use of proactive code enforcement.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Inmate Housing Capacity:	256	256	256	256
Average Number of Inmates	218	243	250	255
Inmate per Prison Staff Member (Ratio):	4.2	4.5	4.3	4.25
Total Inmate Man-power Hours	139,399	109,552	120,000	120,000

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$8,146,834	\$6,952,973	\$8,240,318	\$8,349,480
Operational	\$1,335,923	\$1,632,285	\$1,549,243	\$1,631,963
Capital	\$964,377	\$210,142	\$104,849	\$100,000
Total:	\$10,447,134	\$8,795,400	\$9,894,410	\$10,081,443



Personnel - Corrections / Prison

Title	Pay Grade	FY 2023	FY 2024	FY2025
Warden	36	1	1	1
Deputy Warden	32	2	2	2
Corrections Major	31	0	1	1
Corrections Captain	28	0	2	2
Senior Counselor	27	0	0	1
Corrections Lieutenant	26	6	4	4
Senior Counselor	26	1	1	1
Corrections Sergeant	25	0	0	0
Counselor	25	0	0	0
Corrections Sergeant	24	5	5	5
Counselor	24	2	2	2
Corrections Corporal	22	0	0	0
Corrections Corporal	21	17	17	17
Corrections Officer II	21	0	0	0
Correctional Counselor	20	0	0	0
Corrections Officer II	20	27	26	26
Business Manager	20	0	1	1
Executive Assistant	20	0	1	1
Corrections Officer I	19	0	0	0
Senior Trades Specialist	17	1	1	1
Warden supplement	S	1	1	1
Total # of Positions:		61	65	65

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.

Code Enforcement Personnel

Title	Pay Grade	FY 2023	FY 2024	FY2025
Corrections Captain	28	3	1	1
Corrections Lieutenant Code Enforcement	27	0	2	2
Commercial Code Enforcement Supervisor	22	1	1	1
Civilian Supervisor, Code Enforcement	19	4	4	4
Code Enforcement Officer II	18	3	3	3
Code Enforcement Officer I	16	26	26	26
Commercial Code Enforcement Officer I	16	2	5	5
Administrative Secretary	15	2	1	1
Police Services Clerk, Code Enforcement	12	2	2	2
Total # of Positions:		43	45	45

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



DISTRICT ATTORNEY

Mission Statement

The mission of the Office of the Clayton County District Attorney is to serve as the advocate for the citizens of Clayton County and a voice for victims by expeditiously & vigorously pursuing the truth, enforcing the law and safeguarding the rights of all. This office works together with every element of the criminal justice system and the community to protect the innocent, to convict and appropriately punish the guilty, to protect the rights of victims and to promote public safety by deterring crime.

Function

Prosecution of Felony Crimes and their associated Misdemeanor Crimes.

Departmental Goals

- Goal I:** Crime Prevention/Reduction: Increase diversion programs and community education.
- Goal II:** Case Management: Increase efficiency of felony case prosecution.
- Goal III:** Interagency Collaboration: Improve communication and collaboration with other law enforcement agencies.
- Goal IV:** Community Engagement: Increase the DA's office interaction with the community.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Request that the County Commission assist in a long-term plan for growth and expansion with the District Attorney's Office that meets the criminal justice needs of Clayton 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.
4. Obtain more office space for personnel.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Felony counts filed:	8,845	10,278	10,500	11,000
Felony counts disposed of:	8,043	8,000	8,000	8,000
Misdemeanor counts filed:	983	7,088	7,088	7,088
Misdemeanor counts disposed of:	894	5,000	5,000	5,000
Cost per count filed:		~440	~440	~440
Cost per count disposed of:		~440	~440	~440
Average number of cases per attorney: 22,500 cts/16 attys (12 in ct rms/2 CAW/2 Exec)	~600 multiple counts	~650 cases	~650 cases	~650 cases
Victims served:	8,584	9,576	9,576	9,576

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$6,342,027	\$6,556,990	\$7,028,001	\$7,163,821
Operational	\$404,709	\$291,065	\$376,239	\$302,763
Total:	\$6,746,736	\$6,848,055	\$7,404,240	\$7,466,584



Personnel - District Attorney

Title	Pay Grade	FY 2023	FY 2024	FY 2025
District Attorney	ES	1	1	1
Chief Administrator	35	1	1	1
Deputy Chief Assistant	34	0	1	1
Assistant District Attorney Team Lead	33	0	5	5
Chief Investigator	33	1	1	1
Deputy Chief Assistant District Attorney	33	1	0	0
Assistant District Attorney Team Lead	32	5	0	0
Assistant District Attorney II	32	0	6	6
Assistant District Attorney II	31	6	0	0
Assistant District Attorney	31	0	6	6
Deputy Chief Investigator	30	2	2	2
Senior Assistant District Attorney	29	1	0	0
Investigator III	28	20	20	20
Assistant District Attorney	27	6	0	0
Programs Supervisor	26	1	1	1
Task Force Investigator	24	1	1	1
Victim Assistance Program Manager	21	1	1	1
Financial Lead Case Manager	20	1	0	0
Legal Support Team Lead	20	1	1	1
Marketing & Communications Superintendent	20	1	1	1
Legal Assistant II	19	9	9	9
Victim Assistance Coordinator, Sr. (Grant)	19	1	1	1
Victim Assistant Program Supervisor	19	2	2	2
Legal Assistant (ARPA)	17	1	1	1
Program Support Assistant	17	1	1	1
Victim Assistance Coordinator (Grant)	17	1	1	1
Victim Advocate	15	2	5	5
Victim Advocate (Victims Assistance Fund)	15	5	2	2
Victim Compensation Advocate (Grant)	15	2	1	1
Assistant District Attorney State 1	S	1	1	1
Assistant District Attorney State 2	S	1	1	1
Assistant District Attorney State 3	S	1	1	1
Branding Strategist (ARPA)	S	1	1	1
Chief Assistant District Attorney	S	1	1	1
Legal Assistant (ARPA)	S	1	1	1
Legal Secretary	S	2	2	2
Legal Secretary (ARPA)	S	1	1	1
Victim Assistance Coordinator Senior	S	1	1	1
Total # of Positions:		84	81	81

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



Personnel - District Attorney / Child Support

Title	Pay Grade	FY 2023	FY 2024	FY 2025
District Attorney, Child Support	ES	1	1	1
Senior Assistant District Attorney, Child Support	29	1	1	1
Child Support Administrator	25	1	1	1
Financial Lead Case Manager	20	1	1	1
Lead Case Manager	18	2	2	2
Case Manager	16	7	7	7
Total # of Positions:		13	13	13

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.

Personnel - District Attorney / State Narcotics Fund

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Assistant District Attorney	S	3	3	3
Assistant District Attorney State 2	S	1	1	1
Assistant District Attorney State 3	S	1	1	1
Chief Assistant District Attorney	S	1	1	1
Chief Special Investigator	S	1	1	1
Deputy Chief ADA	S	1	1	1
Legal Secretary	S	1	1	1
Senior Litigator	S	2	2	2
Total # of Positions:		11	11	11

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



ELECTIONS / REGISTRAR

Mission Statement

The mission of the Clayton County Board of Elections & Registration is to uphold federal, state and local mandates; to ensure through efficient and effective processes, and by following applicable laws and established administrative rules, that we enfranchise eligible citizens in the voting process, to provide opportunities for all qualified citizens of the county to register to vote; to promote the integrity of the electoral process by maintaining accurate and current voter registration records; to be an information resource for citizens regarding voter registration and absentee voting with the highest level of standards, accountability, security, integrity and maintain public confidence in the voter registration process.

Function

The Clayton County Board of Elections & Registration manages the elections & voter registration processes for Clayton County as required by federal, state, and local mandates.

Departmental Goals

Goal I: Provide Voter Education and Increase voter Registration through Community Programs

Goal II: Enhance Elections Public's Experience viewing Election Night Results

Goal III: Enhance guidelines to use in measuring customer satisfaction and soliciting customer feedback.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Continue to strengthen voter education in the community and schools.
2. Continue to stay informed as well as implement information and/or changes in federal, state and local mandates.
3. Transition from paper files to an electronic filing system.
4. Provide a safe, healthy, functional and efficient work environment as well as storage for departments.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Number of Elections Held	4	4	8	4
Number of Optical Scan Ballots Used	202,530	85,000	180,000	110,000
Number of Registered Voters	206,585	209,065	212,000	220,000

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,530,713	\$2,923,992	\$2,919,459	\$2,022,535
Operational	\$249,856	\$237,687	\$396,368	\$402,219
Capital	\$0	\$0	\$274,504	\$0
Total:	\$1,780,569	\$3,161,679	\$3,590,331	\$2,424,754



Personnel - Elections & Registration

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Director, Elections & Registration	31	1	1	1
Registrar Manager	28	1	1	1
Absentee Manager	24	1	1	1
Elections Technician Manager	23	1	1	1
Administrative Assistant	16	1	1	1
Community Outreach Specialist	15	1	1	1
Election & Registration Technician	15	1	1	1
Registrar	15	6	6	6
Administrative Office Aide	13	1	2	2
Elections & Registration Official	13	1	1	1
Total # of Positions:		15	16	16

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



EMERGENCY SERVICES

Mission Statement

Clayton County Fire & Emergency Services is committed to providing innovative emergency response, mitigation, and education with compassion and professionalism to create a safe place to live, work, and play for the community we serve.

Functions

Clayton County Fire & Emergency Services consists of 418 personnel who operate from 14 fire stations, administrative offices and other supporting facilities, utilizing 14 companies, which include structure and wild land engines, ladder trucks, ALS ambulances, BLS ambulances, specialized and support units. CCFES is an all-hazards department that responds to calls for fire suppression, emergency medical, hazardous materials, technical rescue, and natural disaster situations throughout the entire 144 square mile jurisdiction of unincorporated Clayton County and the cities of Jonesboro, Riverdale, Lovejoy, and Lake City. Clayton County Fire & Emergency Services is governed by the Clayton County Board of Commissioners.

Departmental Goals

Goal I: Maintain a vacancy rate at or below 6%. BOC Priority: Growth Management – Leverage partnerships in order to enhance service delivery, professional growth, and an optimal work environment. Create a more resilient, sustainable, and inclusive workforce to increase retention. Assess and identify trends related to employee attrition/retention. Develop and implement a plan to improve retention based on identified trends. Continuously evaluate and revise the plan as needed.

Goal II: Collaborate with Human Resources to increase the number of health and wellness programs offered to employees. BOC Priority: Growth Management - Leverage partnerships in order to enhance service delivery, professional growth, and an optimal work environment. Expand and modify employee Health and Wellness programs to promote an inclusive culture designed to maintain or improve overall well-being, proper diet and fitness, mental health, and individual healthcare management. Expand and modify employee-centered programs to increase mental health awareness, and provide stress management support for personnel. Create a robust and convenient option for healthcare services designed to serve as an additional benefit to employees.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Continue to research different staffing models to address employee fatigue from increased call volume.
2. Enhance Clayton County Fire & Emergency Services service delivery model by implementing the latest cutting-edge technology and equipment, resulting in a progressive workforce.
3. Research to determine how community needs, as well as departmental needs will drive how our clinic will look/function when opened.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Total Calls Received	52,661	53,846	Est. 55,432	Est. 56,555
Medical Calls	40,373	39,417	Est. 39,228	Est. 38,484
Number of Patients Transported	39,412	40,566	Est. 39,364	Est. 44,751
Average Response Time (Minutes)	19,180	19,659	Est. 19,600	Est. 21,723
Total Stations	9:09	9:37	Est. 9:49	Est. 9:59



Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$12,619,155	\$12,597,052	\$14,984,123	\$13,146,624
Operational	\$1,532,862	\$2,361,688	\$2,020,411	\$1,771,062
Capital	\$192,600	\$532,227	\$1,680,564	\$0
Total:	\$14,344,618	\$15,490,966	\$18,685,097	\$14,917,686

Personnel - Emergency Medical Services (EMS)

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Community Care Practitioner (APRN)	37	10	8	8
Community Care Benefits Coordinator	31	1	1	1
Deputy Chief Medical Officer	31	1	1	1
Chief Training Officer	31	1	1	1
Healthcare Information Coordinator	29	1	1	1
Fire Captain/EMS	28	4	4	4
Paramedic Lieutenant	27	11	11	11
Community Care Coordinator	27	1	1	1
Fire Lieutenant	26	1	1	1
Paramedic Sergeant	25	14	14	14
Fire Sergeant	24	22	22	22
Firefighter Paramedic	23	25	25	25
Paramedic	22	7	7	7
Master Firefighter/Relief Driver	21	10	10	10
Firefighter EMT	20	21	21	21
Firefighter Recruit	19	15	15	15
Administrative Secretary	15	1	1	1
Total # of Positions:		146	144	144

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



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.

Function

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

Departmental Goals

Goal I. Improve internal business processes to ensure continued sound financial management practices. Review current financial policies and make revisions where necessary to ensure best and sound financial practices.

Goal II. Improve County government operations. Incorporate the Board of Commissioner's strategic plan into the county budget document.

Goal III. Maintain a risk assessment of departments, functions, grants, etc. Review Departmental Inventory Control/Cash Handling procedures on a risk-based rotational schedule.

Goal IV. To audit County departments to ensure their compliance with all County, State and Federal financial regulations and guidelines. Maintain a rotation of grant audits prior to close-out based on risk.

Goal V. Manage the Ethics Tip Line and special projects. Monitor the hotline and maintain open communications with management and departments regarding investigations.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Eliminate printing paychecks by having all employees use either direct deposit or pay cards.
2. Continue developing and conducting user department accounting training.
3. Work with Central Services to implement a countywide purchase and travel card program.
4. Aid Office of Resilience and Sustainability with oversight of ARPA and Cares Act funding allocated to Clayton County.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Checks processed by AP per employee:	1308	1436	1400	1500
Budget per analyst (millions):	\$189	\$171	\$199	\$239
Budget Amendments processed:	48	35	35	35
Received Certificate of Achievement for CAFR:	Yes	Yes	Yes	Yes
Received Distinguished Budget Award:	Yes	Yes	Yes	Yes
Internal Audits	26	16	20	20

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$3,422,423	\$3,702,197	\$4,312,795	\$4,423,034
Operational	\$432,568	\$460,853	\$766,271	\$673,346
Total:	\$3,854,991	\$4,163,050	\$5,079,066	\$5,096,380



Personnel - Finance

Title	Pay Grade	FY 2023	FY2024	FY2025
Deputy CFO Budget & Grants Special Projects	A	1	1	1
Deputy CFO Finance	A	1	1	1
Financial Accounting Coordinator	34	1	1	1
Finance Budget & Special Projects Manager	32	1	1	1
Financial Reporting Manager	32	1	1	1
Grants and Contracts Manager	32	1	1	1
Pension Manager	32	0	1	1
Payroll Manager	31	1	1	1
Systems Administrator	31	1	0	0
Accounts Payable Accounts Receivable Manager	30	1	1	1
Pension Manager	30	1	0	0
Senior Treasury Manager	30	0	1	1
ERP Systems Analyst	29	1	1	1
Financial Management Analyst	29	2	2	2
Financial Reporting Analyst	28	1	1	1
Senior Accountant	27	2	2	2
Senior S.P.L.O.S.T. Accountant	27	1	1	1
Senior Treasury Manager	27	1	0	0
Assistant Payroll Manager	26	1	1	1
Finance Grants Analyst Senior	26	1	0	0
Grants Analyst	26	0	2	2
Accounts Payable Assistant Manager	25	1	1	1
Grants Analyst HUD	25	1	0	0
Pension Accountant Analyst	25	2	2	2
Principal Accountant	25	1	1	1
Principal Accountant S.P.L.O.S.T.	25	1	1	1
Procurement Card Specialist	25	1	1	1
Accounting Technician, Senior	21	2	2	2
Payroll Technician I	20	0	4	4
Accounting Technician	19	0	11	11
Assistant to CFO	19	1	1	1
Payroll Technician I	16	4	0	0
Accounting Technician	15	10	0	0
Administrative Coordinator Receptionist	15	1	1	1
Mail Clerk	15	1	1	1
Total # of Positions:**		46	46	46

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.

Personnel - Finance / Internal Audit

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Director of Internal Audit	35	1	1	1
Assistant Director / Senior Internal Auditor	32	1	1	1
Associate Internal Auditor	28	2	2	2
Total # of Positions:		4	4	4

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



FIRE SERVICES

Mission Statement

Clayton County Fire & Emergency Services is committed to providing innovative emergency response, mitigation, and education with compassion and professionalism to create a safe place to live, work, and play for the community we serve.

Functions

Clayton County Fire & Emergency Services consists of 418 personnel who operate from 14 fire stations, administrative offices, and other supporting facilities, utilizing 14 companies, which include structure and wild land engines, ladder trucks, ALS ambulances, BLS ambulances, specialized and support units. CCFES is an all-hazards department that responds to calls for fire suppression, emergency medical, hazardous materials, technical rescue, and natural disaster situations throughout the entire 144 square mile jurisdiction of unincorporated Clayton County and the cities of Jonesboro, Riverdale, Lovejoy, and Lake City. The Clayton County Board of Commissioners governs the Clayton County Fire & Emergency Services.

Departmental Goals

Goal I: Maintain a vacancy rate at or below 6%. BOC Priority: Growth Management – Leverage partnerships in order to enhance service delivery, professional growth, and an optimal work environment. Create a more resilient, sustainable, and inclusive workforce to increase retention Assess and identify trends related to employee attrition/retention Develop and implement a plan to improve retention based on identified trends. Continuously evaluate and revise the plan as needed

Goal II: Provide robust community risk reduction model by maintaining the infrastructure needed to serve the community and its continued growth. BOC Priority: Quality of Life Build a healthy, inclusive, and safe County. Enhance Clayton County Fire & Emergency Services' service delivery model by implementing the latest cutting-edge technology and equipment, resulting in a progressive workforce. Analyze community growth using data analytics. Apply Impact Fees for the capital needed to meet the needs of the community growth. Identify additional funding opportunities for capital resources.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Focus on capital buildouts of Fire Department facilities: stations 1, 2, 9, 13, and 15, Fire headquarters, and Clinic.
2. Establish funding plan for long-term replacement schedule of aging fire apparatus, taking into consideration the extended build out times.
3. Ensure department growth meets the needs of the community growth in Clayton County.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Total Incident Responses:	52,661	53,846	Est. 55,432	Est. 56,555
Number of Fire Calls:	943	953	Est. 960	Est. 963
Hazardous Situation Calls:	672	660	Est. 700	Est. 633
Other Call Types:	10,673	10,979	Est. 14,544	Est. 15,409
Medical Calls:	40,373	41,481	Est. 39,228	Est. 38,484
Average Response Time (Minutes):	8:34	9:37	Est. 9:49	Est. 09:59

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$24,810,434	\$24,691,394	\$29,927,015	\$34,194,366
Operational	\$5,060,775	\$5,857,560	\$6,380,932	\$6,641,831
Capital	\$1,944,845	\$3,044,667	\$3,547,381	\$915,575



Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Other Financing Uses	\$0	\$1	\$0	\$0
Total:	\$31,816,054	\$33,593,622	\$39,855,328	\$41,751,772



Personnel - Fire Services

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Chief Medical Officer	A	1	1	1
Director of Fire & Emergency Services	40	1	0	0
Fire Chief	39	0	1	1
Fire Chief of Staff	36	1	1	1
Fire/Chief Financial Officer	35	1	1	1
Fire/Chief Operations Officer	35	0	0	0
Integrated Health System Director	32	0	1	1
Deputy Chief Operations	31	1	1	1
Deputy Chief Prevention	31	1	1	1
Deputy Chief Prof Standards	31	1	1	1
Health Care Imaging Technician	31	0	1	1
Battalion Chief	29	7	7	7
Emergency Services Communications Officer	28	1	1	1
Fire Captain	28	7	7	7
Fire Captain Emergency Management Officer	28	0	0	0
Licensed Clinical Social Worker	28	0	1	1
Fire Training Lieutenant	27	3	3	3
Paramedic Lieutenant	27	28	28	28
Public Safety Institute	27	1	1	1
Fire Lieutenant	26	35	35	35
Fire Lt/ Deputy Fire Marshall	26	4	4	4
Fire Lieutenant/Inventory Control Supervisor	26	0	1	1
Fire Sergeant/Inventory Control Supervisor	25	1	0	0
Paramedic Sergeant	25	16	16	16
Statistical Data Analyst	25	0	0	0
Systems Analyst/Fire	25	1	1	1
Tech Services Hardware/Software Technician	25	1	1	1
Field Support Sergeant	25	0	0	0
Fire Sergeant	24	36	36	39
Firefighter Paramedic	23	10	10	10
Paramedic	22	4	4	4
Master Firefighter/Relief Driver	21	28	28	25
Firefighter EMT	20	36	36	36
Office Manager	20	1	1	1
Fire Supply Specialist	19	1	1	1
Firefighter Recruite	19	41	41	41
Payroll Technician	16	1	1	1
Administrative Secretary	15	3	3	3
Total # of Positions		276	276	276

Significant Expenditure & Staffing Changes

Add: 1 Public Safety Institute Instructor (Sworn) Grade 27

Delete: Public Safety Institute Instructor (NON Swron) Grade 27

Add: 3 Fire Sergeant Grade 24

Delete: 3 Master Firefighter/ Relief Driver 108 Grade 21



HUMAN RESOURCES

Mission Statement

Human Resources is a transformational, data-driven, strategic, and analytical business partner. Human Resources continuously seeks opportunities to reinvent the services we deliver to our internal and external partners. Human Resources' drive is for Clayton County to be known as one of the best places to work. Human Resources has a keen focus on creating the ideal work environment in which employees can thrive. Human Resources is focused on delivering results.

Functions

Human Resources' specialized functions are Administration/Public Relations; Benefits Administration/Workers' Compensation; Compensation & Classification/Workforce Analytics; Professional Development/Employee Relations.

Departmental Goals

Goal I: To increase public relations by attending and participating in various events and activities.

Goal II: To implement an online professional development program.

Goal III: To complete the Workforce Planning/Compensation Study.

Goal IV: To expand the options for benefit selections.

Goal V: To reconvene the Benefits Committee.

Long-term Departmental Challenges for FY 2026 and Beyond

1. To establish a compensation structure to lead the market with a focus on all County employees.
2. To implement a country-wide succession/formal mentor plan to ensure continuity.
3. To conduct a work force development project to forecast labor needs to ensure an integrated skill set to meet future needs in response to Clayton County's rate of growth, changing technologies, and other related factors.
4. To establish a sustainable wellness program to promote health and wellness throughout the employee population.
5. To establish a highly efficient employee relations function to promote a work environment in which employees can grow, thrive, and be proud of.
6. To ensure the consistent improvement of benefits administration-to provide a sustainable, cost-effective, high quality benefits program for employees and their families.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Number of Employment Applications Processed	10,973	11,522	12,098	15,137
Number of New Hires Processed	1,217	1,278	1,342	1,327
Number of Terminations Processed	1,052	1,105	1,160	1,095
Number of Personnel Actions Processed	8,516	8,942	9,389	6,472
Number of HR Resignations, Terms, Retirements	2	0	0	0
Human Resources Turnover Rate	10%	0	0	0
Number of Active Employees	2,669	2,802	2,943	3,353
Number of HR Budgeted Positions	19	20	21	21
Human Resources Ratio	1:149	1:153	1:153	1:160
Number UI Claims Processed	53	139	146	68
Number of Employees Attending NEO	369	426	448	250
Number of Open Records Requests Processed	187	30	32	140
Number of Verifications of Employment	1,220	1,474	1,548	942
Number of FMLA Requests Processed	369	823	864	324
Number of Civil Service Appeals Received	11	19	20	8
Number of Civil Service Grievances Received	7	7	2	6
Number of Civil Services Cases Ruled for Appellants	3	0	0	10
Number of Civil Services Cases Heard by CSB	18	24	36	14



Employees Enrolled in Wellness Plans	320	640	1,000	7
Retirees Enrolled in Kaiser Senior Advantage	233	245	257	526
Retirees Enrolled in Aetna Medicare Advantage	345	362	380	228
Employees Enrolled in Kaiser Fully Insured	706	741	778	866
Employees Enrolled in Self-Funded Medical	834	876	919	946
Employees not Enrolled in Medical Plans	929	975	1,024	1,008
Workers' Compensation Claims	81	85	89	258

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,325,370	\$1,453,605	\$1,577,749	\$1,704,189
Operational	\$105,736	\$118,721	\$286,840	\$150,247
Total:	\$1,431,105	\$1,572,326	\$1,864,589	\$1,854,436

Personnel - Human Resources

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Director, Human Resources	38	1	1	1
HR Manager	31	2	2	2
HR Officer	27	1	1	1
Human Resources ASST Manager*	26	2	2	2
Chief Administrative Officer	25	1	1	1
Wellness Coordinator	25	1	1	1
HR Assistant Manager	22	2	0	0
HR Analyst Lead	20	2	2	2
HR Analyst II	18	3	2	2
HR Analyst	16	0	7	7
HR Assistant, Senior	16	1	1	1
HR Specialist	16	1	1	1
Total # of Positions:		17	21	21

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



INFORMATION TECHNOLOGY

Mission Statement

In partnership with Clayton County departments and constitutional offices, the Department of Information Technology provides business value through innovative thought, secure information, collaborative input and partnership with our customers, leveraging technology as an enabler of effective, safe, and efficient delivery of high-quality government services.

Functions

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

Departmental Goals

Goal I: Effectively manage the delivery of County-wide technology services.

Goal II: Advance the delivery of high-quality government services to our community by safeguarding information systems and records with appropriate governance, security, and availability.

Goal III: Provide technical leadership and expertise for County operations by aligning resources in support of departmental goals and objectives.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Architect and develop a replacement for the custom-developed legacy comprehensive justice information system with a modern and sustainable system that will provide workflow automation and GUI improvements, innovative features, and needed enhancements that are not possible because of the limitations and dated technology used for the legacy system.
2. Continue to design and implement enterprise security controls to reduce risk and increase resiliency by promoting cybersecurity awareness through employee development and training.
3. Empower Clayton County through innovative GIS solutions, delivering accurate spatial data to enhance decision-making, service delivery, and operational efficiency across departments while fostering community connectivity and resilience.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Requests for IT Service Desk Support	22,415	20,692	15,655	20,500
Percent of First-call Resolution	37.4%	42%	45%	45%
Average Problem Closure Duration (Days)	4.2	3	4	4
Percent of Requests Resolved within 2 Business Days	72.7%	62%	70%	70%

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$6,915,408	\$7,421,167	\$7,826,767	\$7,687,415
Operational	\$5,869,524	\$4,664,234	\$8,477,090	\$8,748,611
Capital	\$2,529,243	\$3,217,058	\$3,993,827	\$650,000
Total:	\$15,314,175	\$15,302,459	\$20,297,684	\$17,086,026



Personnel - Information Technology

Title	Pay Grade	FY 2023	FY2024	FY 2025
Chief Information Officer	A	1	1	1
Chief Information Security Officer	36	0	1	1
Deputy Chief Information Officer	36	1	1	1
Assistant Director, Information Technology	34	1	0	0
Chief Information Security Officer	34	1	0	0
Network Architect	34	0	1	1
Senior Software Architect	34	0	1	1
Digital Equity Administrator	33	0	1	1
Division Manager Application Development	33	1	1	1
Division Manager Client Services	33	1	1	1
Division Manager Network Infrastructure & Operations	33	1	1	1
Division Manager Interactive & Web Technologies	33	1	1	1
PSDN System Manager	33	1	1	1
Digital Equity Administrator	31	1	0	0
IT Services, Division Manager	31	1	0	0
Network Security Engineer	31	1	1	1
Senior IT Business Systems Administrator	31	4	3	3
Senior Software Developer	31	1	2	2
Chief of Staff	30	1	0	0
GIS Technical Coordinator	30	0	1	1
Business Intelligence Analyst	29	1	1	1
Client Services Coordinator	29	1	1	1
Cybersecurity Operations Analyst	29	3	3	3
GIS Web Developer	29	0	1	1
IT Business Systems Administrator	29	8	7	7
Infrastructure Administrator	29	0	2	2
PSDN Services Manager	29	0	1	1
Software Developer	29	5	5	5
Web Technologies Developer	29	2	1	1
GIS Analyst	28	1	1	1
Business Process Analyst	27	0	2	2
PSDN Services Coordinator	27	1	0	0
Digital Equity Associate	27	1	1	1
Senior Desktop Support Technician	27	2	3	3
Service Desk Manager	27	1	1	1
Systems Administrator	27	2	4	4
IT Technical Training Coordinator	25	1	1	1
Communications Technician	24	2	2	2
Desktop Support Technician	24	5	4	4
Desktop Technician II	24	4	4	4
Network Support Technician	24	0	1	1
Physical Security Support Technician	24	1	0	0
QA/QC Specialist	24	2	0	0
Telecommunications Support Technician	24	2	1	1
IT Operations Specialist	23	1	1	1
IT Project Implementation Specialist	23	1	1	1
IT Technical Training Specialist	22	1	1	1
Audio Visual Support Specialist	21	1	1	1
Digital Media Specialist	21	1	1	1
Senior Executive Assistant	21	1	1	1
Software Support Specialist	21	1	1	1
Junior Executive Assistant	18	0	1	1
Web Content Specialist	18	1	0	0
Records Response Specialist	16	1	1	1
Service Desk Technician	16	3	3	3



IT Inventory Control Specialist	14	2	1	1
Total # of Positions:		77	78	78

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.

Personnel - IT/ Archives & Records Management

Title	Pay Grade	FY 2023	FY 2024	FY 2025
County Records Officer	33	0	1	1
Division Manager, Archives and Records	30	1	0	0
Archives & Records Coordinator	23	0	1	1
Archives & Records Retention Specialist	19	1	0	0
Arc/Rec Records Retention Specialist	17	0	1	1
Archives Inventory Clerk	12	1	0	0
Total # of Positions:		3	3	3

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



JUVENILE COURT

Mission Statement

The mission of the Clayton County Juvenile Court (CCJC) is to cultivate an environment of respect, integrity, honesty, transparency, and professionalism; improve outcomes for court-involved children and families using data-driven, rehabilitative treatments based on science and best practices; to implement programs, policies, and procedures designed to reduce delinquency and racial disparities among court-involved children while protecting children and the community

Functions

To ensure the due process of children and parents falling under the jurisdiction of, and appearing before, the Juvenile Court, to attend to the provision of treatment, rehabilitation, and supervision of delinquent children, to assess and coordinate services for children in need of services, and to ensure that children whose well-being is threatened are assisted and protected.

Departmental Goals

Goal I: Under the umbrella of the Family Treatment Court Program, the Juvenile Court plans to implement accountability court programs to address mental health needs, commercial sexual exploitation of children, and substance abuse. These programs will require additional staff to provide case management for these specialty accountability courts, as well as funding for the programming that will be paired with them to serve these special populations. The objective is to address the needs of these children more effectively, while providing intensive supervision and oversight. Accountability courts are considered best practice to address special needs.

Goal II: Technology in the Juvenile Court's courtrooms dates to the construction of the Juvenile Justice Center in 2012. It is outdated and insufficient, especially as we have moved to hybrid and online hearings. We intend to upgrade our technology to enable more efficient hearings, audio and visual recording of hearings, evidence presentation, and more. Further, the Juvenile Court plans to implement electronic filing for court filings; we are currently one of the few courts in the county not to offer this service to attorneys and the public. Electronic filing not only makes it easier for parties to file documents for court cases, but it will also enhance productivity and increase efficiency for our Clerk's Office staff, resulting in faster turn-around times in processing motions and filings.

Goal III: The Juvenile Court will reinvigorate existing programs and create new programs to better serve the children and families that come before the court, using evidence-based practices and approaches. In addition to the Accountability Court programs under the Family Treatment Court, the Juvenile Court will continue the implementation of the Clayton County Handgun Intervention Program to address gun possession and violence. Current programs will be reviewed to ensure the procedures and meet best practice standards and are driven by data and results.

Long-term Departmental Challenges for FY 2026 and Beyond

1. To transition to a Behavioral Health Accountability Court (BHAC).
2. To shift CCJC from a primarily fact-focused model to a trauma-informed, child and family-focused, holistic model.
3. To implement BHAC principles, partnering with professionals from various mental and behavioral health disciplines to collaborate and provide evidence-based, intensive clinical case management and services.
4. To secure competitive funding for contract attorneys to represent parties in dependency hearings commensurate with rates of surrounding metro counties, to ensure Clayton County families receive competent representation, to reduce excessive case loads, to comply with best-practice recommendations, and to improve the quality of representation in CCJC matters.
5. To improve courtroom technology to increase efficiency and personal safety during in-person court proceedings.
6. Increase reliance on technological advancements to improve in-person and virtual court practices.

Performance Measurements

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
Total # of youth served	2036	1305	1450	1800
Total # of court hearings	2829	2900	3000	3250
Total # of intake detention decisions	140	484	752	500
Total # of dependency complaints	395	320	375	350



Total # of informal adjustments (delinquency)	141	189	190	250
Total # of mediations (delinquency)	56*	35	24	40
Total # of children placed on probation	228	350	320	275
Total # of commitments to DJJ	29	29	26	25
Total # of children advocated by CASA	3782	4003	3772	4000
Total # of Citizen Review Panel hearings	11	12	8	30

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$4,564,171	\$4,352,759	\$4,921,827	\$4,232,781
Operational	\$607,255	\$702,635	\$1,098,829	\$919,671
Capital	\$0	\$100,000	\$345,000	\$0
Total:	\$5,171,426	\$5,155,395	\$6,365,656	\$5,152,452



Personnel - Juvenile Court

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Juvenile Court Judge	A	3	3	3
Associate Juvenile Court Judge (ARPA)	A	0	1	1
Court Administrator	36	0	1	1
Director of Juvenile Court Program & Resource	33	1	0	0
Staff Attorney (ARPA)	33	1	1	1
Chief Child Welfare	28	1	1	1
Chief Court Operations	28	1	1	1
Chief Field Operations	28	1	1	1
Chief Restorative Justice	28	1	1	1
Juvenile Court IT Coordinator	26	1	1	1
Coordinator Juvenile Court Grants & Staff Development	24	1	1	1
Deputy Chief Child Welfare	24	1	1	1
Deputy Chief Court Operations	24	1	1	1
Deputy Chief Field Operations	24	1	1	1
Deputy Chief Restorative Justice	24	1	1	1
Chief Intake Operations	23	1	1	1
Clerk of Court	23	1	1	1
Coordinator Juvenile Court Program D&S	23	1	1	1
Juvenile Detention Alternatives Initiative Coordinator	23	1	1	1
Mediation Program Coordinator	23	1	1	1
Paralegal Senior	23	1	1	1
Judiciary Office Manager	22	1	1	1
CASA Training Supervisor	19	1	1	1
CASA Volunteer Supervisor	19	4	4	4
CASA Volunteer Supervisor (Grant)	19	2	2	2
Juvenile Court Officer II	19	2	2	2
Juvenile Court Officer	18	19	19	19
Juvenile Court Officer (ARPA)	18	1	1	1
Juvenile Court Officer	18	2	2	2
Office Administrator Senior	18	1	1	1
Assistant Clerk of Court	17	1	1	1
Judiciary Secretary	17	3	3	3
Deputy Court Clerk Senior	16	7	7	7
Intake Assistant	14	1	1	1
Office Assistant, Senior	10	1	1	1
Total # of Positions:		67	68	68

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



LIBRARY SERVICES

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 fuel Clayton County's passion for reading; personal growth and learning; expand access of information; ideas and stories; and empower vibrant knowledge-focused neighborhoods by building strategic communities around life-long learning and facilitating interactions with innovative technology for all citizens of Clayton County.

Departmental Goals

- Goal I:** Enhance Outreach Efforts
- Goal II:** Educational Engagement
- Goal III:** Workforce Development
- Goal IV:** Expand and Enhance Technology Resources
- Goal V:** Enhance Literacy- Specifically, Financial and Health

Long-term Departmental Challenges for FY 2026 and Beyond

1. Development of a system-wide communication & technology plan to include the expansion of digital services, lendable technology, smartphone apps, hot spots and improvements to our website.
2. Development of the Library Foundation to support the initiatives identified in the master building and construction development plan as well as the operational plans.
3. Develop a system-wide Disaster Preparedness Plan to prepare the library for emergencies and disasters.
4. Continue to commit resources to nurture learning, support economic advancement and strengthen work force development within our communities.
5. Build Library staff and institutional capacity to innovate by improving the library staff's compensation, retention, enrichment opportunities and capacity development

Performance Measurements

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Number of Library Branches:	7	6	6	6
Average Operating Hours per week:	45	45	60	60
Library Visits:	60,168	205,504	453,175	543,810
Public Use Computers Available:	246	240	240	240
Average Monthly Public Computer Use:	393	3,722	8,366	10,040
Attendance at Children's Program:	4,958	8,552	19,384	23,260

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$3,610,975	\$3,523,178	\$4,008,395	\$3,687,637
Operational	\$1,045,867	\$1,457,156	\$1,451,612	\$933,096
Capital	\$100,203	\$161,176	\$2,481,810	\$0
Other Financing Uses	\$68	\$30	\$11	\$0
Total:	\$4,757,113	\$5,141,540	\$7,941,828	\$4,620,733



Personnel - Library Services

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Director of Library Services	A	1	1	1
Access Services Manager	24	1	1	1
Branch Librarian	24	6	5	5
Collections Management Librarian	24	1	1	1
Virtual Services Librarian	24	1	1	1
Software Support Specialist	21	0	1	1
Office Manager	20	1	1	1
Circulation Manager	18	1	1	1
Youth Services Supervisor	18	2	2	2
Administrative Assistant	16	2	2	2
Library Assistant, Senior	15	8	8	8
Library Youth Services Assistant	15	8	8	8
Library Technical Assistant	14	2	2	2
Library Assistant	12	20	20	20
Assistant Library Director	S	4	4	4
Deputy Director Library Services	S	1	1	1
Director of Library Services	S	1	1	1
Total # of Positions:		60	60	60

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



MAGISTRATE COURT

Mission Statement

The mission of Magistrate Court is to 1) Provide timely and accurate information to all individuals who come in contact with the Court and 2) Remain accountable to all citizens who require the Court's assistance with resolving their respective criminal and civil legal disputes. In providing these services, both the judicial and administrative staff of the Magistrate Court strives to treat all individuals, regardless of their station in life, with honor, dignity, respect, and compassion. The Magistrate Court strives to be a court that is both fair and efficient to the citizens of Clayton County.

Functions

The Clayton County Magistrate Court is the fourth most busy Magistrate Court in the State of Georgia. Out of 159 counties, our county has the fourth highest volume of cases overall. We handle over 100,000 cases per year.

The Magistrate Court Bench handles nine (9) different types of court hearings: 1) First Appearance Hearings, 2) Preliminary (Probable Cause) Hearings- for both felony and misdemeanor arrests, 3) Bond Hearings, 4) Dispossession (Landlord/Tenant) Hearings, 5) Pre-Issuance Hearings, 6) Civil Trials (small claims cases of \$15,000 or less), 7) Child Abandonment Hearings, 8) County Ordinance Hearings, and 9) Nuisance Abatement Hearings.

The Magistrate Court also issues all search and arrest warrants in Clayton County, including the jurisdiction of the Hartsfield-Jackson Airport, the world's busiest airport. As a result, our court is OPEN 24 hours a day, 7 days a week, 365 days a year, to issue criminal warrants to law enforcement.

Departmental Goals

Goal I: To close out the 60,000 open dispossession cases that were filed between 1999-2018 that remain open and inactive.

Goal II: To update the official court website and ensure that it is more "user friendly", particularly for *pro se* litigants.

Goal III: To partner with property managers to implement "pre-filing eviction mediation" in an effort to reduce the actual number of eviction cases filed in the court.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Eliminate the massive Magistrate Court caseload backlog, which is a combination of the immense backlog inherited by the previous administration and the backlog created from COVID-19.
2. Ensure that the Clayton County Magistrate Court is run as fairly and efficiently as possible.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Abandoned Motor Vehicle Cases:	206	2,813	2,813	2,813
Arrest Warrants:	4,547			
Bond Hearings:	795	1,006	1,006	1,006
Child Abandonment:	301	211	211	211
Claims Cases:	7,665	11,782	11,782	11,782
Criminal Pre-Issuance Warrants:	278	390	390	390
Dispossession Cases:	17,216	19,918	19,918	19,918
First Appearance:	21,776	26,172	26,172	26,172
Ordinance Violations:	1,704	1,181	1,181	1,181
Preliminary Hearings:	9,555	8,216	8,216	8,216
Search Warrants:	1,118	1,103	1,103	1,103
Temporary Protective Orders:	857	731	731	731
Warrantless Arrest: Felony:	4,372	9,480	9,480	9,480
Warrantless Arrest: Misdemeanor:	14,046	16,745	16,745	16,745
Warrants Issued:	24,083	27,929	27,929	27,929



Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,297,480	\$1,445,738	\$1,506,364	\$555,708
Operational	\$325,533	\$230,302	\$299,109	\$248,030
Total:	\$1,623,013	\$1,676,040	\$1,805,473	\$803,738

Personnel - Magistrate Court

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Chief Magistrate Court Judge	E	1	1	1
Associate Magistrate Court Judge	A	3	3	3
Associate Magistrate Court Judge (ARPA)	A	0	2	2
Chief of Staff	29	1	1	1
Judiciary Secretary	17	3	4	4
Legal Assistant (ARPA)	17	0	1	1
Principal Secretary	13	2	1	1
Associate Magistrate Court Judge	S	3	3	3
Associate Magistrate Court Judge (ARPA)	S	2	2	2
Total # of Positions:		15	18	18

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



PARKS & RECREATION

Mission Statement

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

Function

To provide recreational programs and manage parks, facilities and green-space.

Departmental Goals

Goal I: Provide a safe environment at all parks and recreation facilities and programs.

Goal II: Organize events and programs to enrich the lives of Clayton County employees and citizens.

Goal III: Continue to apply for outside grant funding to support the department's mission and vision and offset total dependency on the General Fund to fund programs, activities, and capital improvements.

Long-term Departmental Challenges for FY 2026 and Beyond

1. To be awarded the Georgia Recreation & Parks Association Agency of the Year Award.
2. To maintain our accreditation on behalf of the National Recreation and Parks Association.
3. The hiring and retention of qualified staff.
4. Development of new partnerships and financial sponsors to assist in decreasing dependency of the General Fund.
5. Implementation, management, and completion of SPLOST projects.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Total participants in all athletics programs	2655	2540	2540	2600
Number of park acres per 1,000 population	5.1	6.0	6.0	5.4
Number of Signature Events	22	30	30	28
Total miles of completed trails	±14	±18	±18	±24

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$5,725,326	\$7,532,552	\$8,108,338	\$9,170,897
Operational	\$1,767,715	\$1,959,498	\$2,311,574	\$1,692,656
Capital	\$5,424,229	\$1,126,973	\$1,757,746	\$58,500
Other Financing Uses	-\$73	\$468	\$63	\$0
Total:	\$12,917,196	\$10,619,490	\$12,177,721	\$10,922,053



Personnel - Parks & Recreation

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Director of Parks and Recreation	38	1	1	1
Assistant Director/Parks and Recreation	34	1	1	1
Administrator Leisure Services	28	1	1	1
Administrator of Parks	28	1	1	1
Administrator of Recreation	28	1	1	1
Senior Deputy Administrator of Aquatics	27	0	1	1
Deputy Administrator	26	2	0	0
Deputy Administrator Athletics	26	0	1	1
Deputy Administrator Greenspace	26	1	1	1
Deputy Administrator of Recreation	26	0	1	1
Deputy Office Administrator	25	0	1	1
Payroll Specialist Senior	23	0	1	1
Aquatics Manager	21	1	1	1
Park Maintenance Manager	21	2	2	2
Recreation Center Manager	21	7	4	4
Special Services Manager	21	1	1	1
Parks Maintenance Coordinator, Senior	19	3	3	3
Recreation Coordinator, Senior	19	2	2	2
Administrative Services Specialist	18	4	4	4
Aquatics Program Coordinator	18	2	2	2
Athletic Coordinator	18	6	4	4
Maintenance Coordinator	18	1	1	1
Parks Maintenance Coordinator	18	1	1	1
Program Coordinator	18	10	13	13
Assistant Recreation Coordinator	16	1	1	1
Mechanic Senior	16	0	1	1
Administrative Secretary	15	3	4	4
Parks Maintenance Crew Leader	14	3	3	3
Tree Service Crew Leader	14	1	1	1
Equipment Operator I	13	1	2	2
Center Maintenance Worker, Senior	12	7	7	7
Parks Maintenance Worker, Senior	12	12	13	13
Assistant Program Coordinator	10	1	0	0
Parks Maintenance Worker	10	9	8	8
Total # of Positions:		86	89	89

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



POLICE DEPARTMENT

Mission Statement

To serve and protect all citizens with excellence.

Functions

The Clayton County Police Department is dedicated to establishing safer communities by building trust and confidence through professionalism and collaboration.

Departmental Goals

Goal I: Recruitment of Qualified Candidates and Retention of Quality Personnel within the Clayton County Police Department. Interviewing military personnel separating from service (TAP Class participation) and college visits establish educational, employment and mentorship pathways for local citizens/students to positions within the department. Educate employees regarding resources available to them in order to cultivate a positive work environment (i.e. GATEWAY Program, Internal/External Training, Internal movement throughout divisions. Increase the number of personnel

Goal II: Reduce, solve and prevent crime within Clayton County Police jurisdiction. Cultivating stronger alliances with all law enforcement agencies to ensure maximum crime prevention/solvability effectively and expeditiously. Conduct ten non-traditional civil remedies in an effort to reduce violent crimes. Reduce fatal accidents by 5% through aggressive traffic enforcement. Quarterly meetings with metro Atlanta PSAPS.

Goal III: Integrate technology within our organization for improved internal and external communication. Provide twenty-four internal training and external education opportunities regarding technological capabilities currently utilized within the department annually. Explore future communication systems (i.e. Real Time Crime Center). Conduct twelve public meetings held by the department to address community issues and citizens' concerns.

Goal IV: Operational and Tactical Equipment Enhancement: Provide tactical first aid training and improved first aid equipment for sworn and field personnel. Improve four (4) tactical abilities through training and equipment for our sworn and field personnel annually. Review current and future public safety equipment six times annually, to enhance operations. Identify a location and/or a facility for the secure storage of tactical equipment (i.e. SWAT, Heavy Apparatus, E.O.D. Machinery, Motor Unit equipment, and other tactical appliances).

Goal V: Improve the quality of life. Decrease response time to calls for service by 3%. Increase retention by 3% from the previous fiscal year. Meet six times fiscally with our Social Service partners to address the challenges in our community. Establish the Ambassador program for non-sworn civilians and students to enter into employment as minor compliant response and community liaisons.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Hiring new employees and the retention of current employees.
2. Continue replacing the department's aging vehicle fleet and repairs with fleet maintenance.
3. Southeast Police Precinct SPLOST Project/Commission District 4, Police Precinct Sector 4.
4. Restructure/ Growth regarding outgrowing area and facility grounds (i.e., parking lot needs to be expanded to parking deck, Headquarters security and lighting).
5. Police Department Training Facility for Academy and Firing Range

Police (Performance Measurements)

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Calls Dispatched	327,490	382,679	437,868	446,625
Incident Reports	42,881	49,659	56,437	57,565
Traffic Accident Reports	10,397	10,445	10,493	10,702
Family Violence Reports	3,664	3,022	2,380	2,425
DUI Arrests	358	470	582	590
Citations	35,501	35,502	36,200	36,750

Narcotics (Performance Measurements)

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Total Narcotics Cases:	704	716	727	730
Total Value Narcotics Removed from the Streets:	\$35,951,087	\$17,942,929	\$17,000,000	\$17,000,000
Total Arrests:	687	644	601	625



Central Communications/E-911

Mission Statement

The Clayton County E-911 Communications Department is committed to providing quality communication services to the citizens of Clayton County. We will always maintain the highest professional standards and strive towards excellence through strong community relationships while meeting public safety needs. To fulfill our vision and achieve our mission, the members of the Clayton County E-911 Communications Department are committed to these core values:

- P Pride – integrating values with actions;
- C Commitment – to the protection and services for all;
- D Dedication – committed to the principals of Emergency Communication Functions

Function

The Clayton County E-911 Communications Department is a 911 primary Public Safety Answering Point (PSAP) where 9-1-1 calls from landline, wireless, and VoIP devices are directly routed. We provide emergency and administrative communications for the citizens of Clayton County by placing them in touch with public safety and related government service agencies. In addition to the primary services of 9-1-1 call-taking and emergency service dispatch, E-911 Communications provides services for its participating agencies. The department is prepared for daily communication, traffic and emergencies by maintaining an adequate number of highly trained personnel. The opportunity to save lives and property is greatly increased by having advanced computerization along with radio and telephone technology. All E-911 Communications personnel are trained as call takers and radio dispatchers in all phone and radio positions in the communications center. They are also trained as emergency medical dispatchers (EMD) using the nationally recognized and certified Priority Dispatch System.

Departmental Goals

Goal I: Ensuring that all emergency calls for service received by the E-911 Communications Center are promptly answered, entered, and dispatched in a timely manner. Answer all E-911 calls in 5 seconds or less, 90% of the time. Answer E-911 abandoned calls within 3 seconds, 90% or better. Process the telephone call and dispatch of all priority 1 calls for service in 90 seconds or less (telephone call in 60 seconds; dispatch in 30 seconds) 85% of the time.

Goal II: Provide improved technology in conjunction with the level of service in the processing of calls. To have a new 911 phone system installed and implemented within the Communications Center. The ability to provide a texting service to handle 911 calls efficiently at a level of 99%. Training for the new system.

Goal III: Attract diverse, qualified candidates and retain a high-performing workforce. Recruit, hire, and maintain qualified and diverse individuals. Increase retention rates and support personnel. Support the professional development of E-911 Communication staff. Obtain EMD Certification for dispatching staff.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Increase awareness and knowledge of Emergency Communications. Provide educational Operations Support for the community. Provide educational Operations Support to our Public Safety partners. Utilize social media outlets to enhance educating the community.
2. Support operational effectiveness by maintaining and enhancing technological capabilities. Continuous review of technology for potential upgrades and enhancements. Maintain oversight of all critical technological systems and infrastructure reliability and functionality (i.e., CAD, Radio, E-911 phone systems, and E-911 Communications facilities).
3. Continuous collaborative efforts with county, regional, and statewide technology work groups. Intergovernmental agency agreements between regional governments for 911 coverage Statewide working groups with Georgia Emergency Communications Authority Memorandum of understanding with city governments within the county.

Central Communications/E-911 (Performance Measurements)

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Total 911 Calls:	582,411	497,499	413,880	422,157
911 Calls Dispatched Within 1 Minute:	28,836	27,170	25,504	26,014
Law Enforcement Calls for Service:	269,065	317,814	320,000	326,400
Fire/ EMS Calls for Service:	58,425	64,865	68,000	69,360
Officer Initiated Law Enforcement Calls:	130,069	169,683	150,000	153,000
Processing of all Priority 1 Calls for Service in 90 seconds of less; 85% of the time	95%	97%	96%	96%



Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel				
County Police	\$36,763,813	\$39,229,982	\$38,348,245	\$40,594,327
Central 911 Communications	\$2,653,217	\$2,861,868	\$4,528,339	\$5,180,437
Total Personnel:	\$39,417,031	\$42,091,851	\$42,876,584	\$45,774,764
Operational				
County Police	\$3,265,521	\$3,744,569	\$4,038,021	\$3,617,964
Central 911 Communications	\$476,726	\$466,095	\$929,906	\$767,801
Total Operational:	\$3,742,247	\$4,210,663	\$4,967,926	\$4,385,765
Capital				
County Police	\$6,958,605	\$1,882,405	\$1,984,204	\$30,000
Central 911 Communications	\$264,446	\$189,397	\$1,030,041	\$229,500
Total Capital:	\$7,223,051	\$2,071,801	\$3,014,245	\$259,500
Other Financing Uses				
County Police	\$58	-\$926	\$0	\$0
Total Other Financing Uses:	\$58	-\$926	\$0	\$0
Total:	\$50,382,387	\$48,373,389	\$50,858,755	\$50,420,029



Personnel - Police

Title	Pay Grade	FY 2023	FY2024	FY 2025
Chief of Police	A	1	1	1
Animal Control Veterinarian	36	1	1	1
Assistant Chief of Police	36	1	1	1
Deputy Chief of Police	35	1	1	1
Social Worker	32	0	2	2
Aviation Manager	31	1	1	1
Legal Advisor	31	1	1	1
Police Major	31	6	6	6
Aviation Mechanic	29	1	1	1
Assistant Aviation Manager	28	1	1	1
Police Captain	28	14	14	14
Police Social Worker	28	2	0	0
Program Analyst	27	1	1	1
Police Lieutenant	26	30	30	30
Police Pilot	26	1	1	1
Police Training Instructor II	26	1	1	1
Police Statistical Analyst	25	1	1	1
Police Sergeant	24	43	43	43
Police Sergeant/Crime Analyst	24	1	1	1
Tactical Flight Officer	24	3	3	3
Paralegal Senior	23	0	0	0
Animal Facility Coordinator	22	0	1	1
Crime Scene Investigator	22	11	0	0
Field Training Officer	22	30	30	30
Human Services Specialist	22	0	1	1
Police Detective	22	51	62	62
Master Police Officer	21	43	43	43
Animal Control Facility Coordinator	20	1	0	0
Helicopter Mechanic	20	1	1	1
Office Manager	20	1	1	1
Police Community Relations	20	1	1	1
Police Officer	20	154	154	154
Animal Control Supervisor	19	0	2	2
Code Enforcement Supervisor	19	0	0	0
Civilian CSI Technician II	18	2	2	2
Police Crime Analyst	18	1	1	1
GCIC Terminal Agency Coordinator	18	1	1	1
Animal Control Veterinary Tech	17	2	2	2
Civilian Crime Scene Technician	17	3	3	3
Commercial Code Enforcement Officer II	17	2	0	0
Police Service Supervisor	17	1	1	1
Administrative Assistant	16	1	1	1
Commercial Code Enforcement Officer	16	2	0	0
Police Payroll Technician	16	1	1	1
Animal Control Officer	16	0	14	14
Administrative Secretary Central Communications	15	1	1	1
Administrative Secretary	15	3	1	1
Animal Control Rescue Coordinator	15	1	2	2
Animal Control Supervisor	15	2	0	0
Code Enforcement Office/ CDBG-HUD	15	1	1	1
Police Records Custodian	15	0	1	1
Police Services Supervisor	14	0	0	0
Animal Control Officer	13	14	0	0
Principal Secretary	13	7	7	7
Animal Control Kennel Technician	12	4	4	4



Police Services Clerk	12	14	14	14
Secretary	12	5	5	5
Total # of Positions:		472	469	469

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.

Personnel - E911

Title	Pay Grade	FY 2023	FY2024	FY 2025
E-911 Communications Director	33	0	1	1
E-911 Communications Administrator	27	1	1	1
E-911 Operations Manager	27	1	1	1
Training and Professional Standards Supervisor	25	2	2	2
Communications Supervisor	23	4	4	4
Communications Dispatcher Senior	20	6	6	6
Communications Dispatcher III	19	13	13	13
Communications Dispatcher II	18	15	15	15
Communications Dispatcher	17	11	11	11
False Alarm Administrator	16	1	1	1
Digital Records Custodian	15	2	2	2
Administrative Secretary	15	1	1	1
Call Taker	14	4	4	4
Total # of Positions:		61	62	62

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



PROBATE COURT

Mission Statement

The mission of the Probate Court is to serve the citizens of Clayton County by fairly and efficiently determining the outcome of matters such as: the probate of wills, administration of estates, appointments of guardians and conservators for incapacitated adults and minor children, involuntary treatment for people with mental illnesses, and temporary guardians of minor children.

Functions

To service the residents of Clayton County in all matters related to the probate of wills, appointment of guardians for minors and incapacitated adults, awarding a year's support, monitoring of fiduciaries of guardians and estates, issuing commitment orders for mentally ill individuals, issuing marriage licenses, weapons carry licenses and certificates of residence.

Departmental Goals

Goal I. Implement updated procedures to improve speed and efficiency of processing petitions.

Goal II. Streamline workflow for clerks to monitor and drive compliance.

Goal III. Hire qualified applicants and retain current employees.

Long-term Departmental Challenges for FY 2026 and Beyond

1. To effectively and efficiently handle the ever-increasing caseload.
2. To continue clerk training and utilizing better technology to expedite the processing of petitions.
3. To recruit and retain quality employees.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Marriage Licenses:	1,258	1,200	1,200	1,200
Firearms Licenses:	2,867	1,920	1,800	1,800
Minor Guardian appointments:	141	150	150	150

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,412,493	\$1,447,597	\$1,816,596	\$1,704,743
Operational	\$130,646	\$171,025	\$438,300	\$122,958
Total:	\$1,543,139	\$1,618,623	\$2,254,896	\$1,827,701



Personnel - Probate Court

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Probate Court Judge	E	1	1	1
Associate Probate Court Judge	33	1	1	1
Probate Director/Chief Clerk	30	1	1	1
Supervisor Estates Division	27	1	1	1
Supervisor Licensing Division	27	1	1	1
Law Clerk II	26	1	0	0
Law Clerk Senior	26	0	1	1
Paralegal Senior	23	1	1	1
Judicial Assistant/Court Manager	22	1	1	1
Probate Court Estates Processing Clerk	19	0	3	3
Probate Court Estates Processing Clerk (ARPA)	19	0	3	3
Fiduciary Clerk	18	2	2	2
Paralegal	18	1	1	1
Probate Court Clerk, Senior	17	0	3	3
Probate Court Clerk, Senior	16	6	0	0
Probate Court Clerk	12	4	4	4
Total # of Positions:		21	24	24

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



REFUSE CONTROL

Mission Statement

To provide custodial, landscaping and manual labor services for Clayton County Government Departments and buildings, to coordinate with other Corrections Department Divisions for litter control and grass cutting services on state highways and public roadway right-of-ways, and to provide low-cost fee-based service---pickups of private debris and trash for citizens of Clayton County.

Functions

Using a complement of County employees and inmates, they provide custodial services to all Clayton County Government Offices and Departments. Services include, but are not limited to: custodial, landscaping, furniture moving services, and mail courier services. Staff also assist the prison with grass cutting of all public right of ways, roadside litter pickup and graffiti abatement. This Division also provides low-cost debris and waste removal services for all Clayton County residents.

Departmental Goals

Goal I: Perform supervisor inspections of all completed jobs by staff and contractors to ensure standards are met

Goal II: Increase the number of roads the tractor crews cut

Goal III: Decrease the amount of response time by staffing a fourth grass crew position

Long-term Departmental Challenges for FY 2026 and Beyond

1. Continue to service additional MARTA stop locations as new routes are added.
2. Expanded cleaning crews in new County buildings coming online.
3. Work with the Magistrate Court to implement deadlines for completion of community service hours for workers.
4. Improve cutting times for right of ways with the addition of new equipment and training inmates as operators.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Number County Facilities Cleaned:	47	50	53	53
Number County Facilities Landscaped:	46	66	20	20
Number County Dumpsters:	56	58	60	60
Number of County Roads Cleaned:	1032	1773	2000	2000
Number of Dead Animals removed:	464	1160	1250	1250

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,894,528	\$1,906,904	\$2,389,506	\$2,337,421
Operational	\$361,753	\$393,189	\$383,013	\$433,976
Capital	\$0	\$0	\$5,751	\$0
Total:	\$2,256,281	\$2,300,093	\$2,778,270	\$2,771,397



Personnel - Refuse Control

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Corrections Captain	28	1	1	1
Corrections Sergeant	24	1	1	1
Grass Cutting Crew Leader	17	4	4	4
Administrative Secretary	15	1	1	1
Heavy Equipment Operator	15	1	0	0
Equipment Operator Senior	13	5	5	5
Refuse Control Inspector II	13	1	1	1
Small Engine Mechanic	13	2	2	2
Custodian Supervisor	12	3	3	3
Equipment Operator	11	8	8	8
Refuse Control Inspector	11	1	1	1
Crew Worker III	10	1	1	1
Office Assistant, Senior	10	1	1	1
Crew Worker II	9	1	1	1
Courier	8	1	1	1
Crew Worker I	8	4	4	4
Custodian	8	14	14	14
Office Assistant	8	1	1	1
Total # of Positions:		51	50	50

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



RESILIENCE & SUSTAINABILITY

Mission Statement

We aim to create and cultivate resilient communities empowered by data-driven decision-making, continuous performance management, and sustainable, equitable, and inclusive crisis resolutions.

Function

The Office of Resilience and Sustainability (ORS) is committed to fostering resilient communities in Clayton County. Our mission is to catalyze, support and celebrate county-led sustainability and resilience efforts. We focus on designing and implementing sustainable crisis solutions to enhance the preparedness and well-being of County citizens. Emergency management encompasses proactive measures such as emergency response, mitigation, and preparedness initiatives. Regular and ad hoc support on resilience and emergency management further solidifies our commitment to promoting accountable governance in the county.

Departmental Goals

Goal I: Obtain funds to support the department's mission of building resilient communities in Clayton County.

Goal II: Enhance the analysis and monitoring of our County's critical infrastructure and key resources through implementing and overseeing comprehensive security measures.

Goal III: Fostering preparedness of County officials, external stakeholders, and the citizens, through high-quality safety preparedness education.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Securing funding through various federal and state sources to further support the resilience and sustainability efforts of the County.
2. Build and maintain meaningful relationships with internal/external stakeholders to support the County's vision.
3. Begin efforts in the construction of a new Emergency Operations Center, coupled with a Real-Crime Information Center.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Total Citizen Concerns Addressed	495	373	373	373
Total Number of County Staff Trained	9	28	28	28
Total Number of Citizens/External Stakeholders Trained	208	1,355	1,355	1,355
Total Number of Training Classes Provided	8	22	22	22

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$300,123	\$374,375	\$695,745	\$784,334
Operational	\$37,487	\$188,703	\$665,209	\$182,555
Capital	\$0	\$80,233	\$406,640	\$150,000
Total:	\$337,610	\$643,310	\$1,767,594	\$1,116,889



Personnel - Resilience & Sustainability

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Chief Resilience Officer/Director	32	1	1	1
GIS Technical Coordinator	30	0	1	1
Crisis Communication Officer	29	0	1	1
Resilience & Sustainability Analyst/ Deputy Director	28	1	1	1
Flood Plain Analyst	27	1	1	1
Strategy & Performance Management Analyst	26	1	1	1
Training & Exercise Officer	22	1	1	1
Administrative Assistant	16	1	1	1
Total # of Positions:		6	8	8

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



SENIOR SERVICES

Mission Statement

To deliver services and programs that promote independence, dignity and enhance the quality of life while providing a safe and caring environment for older adults, relative caregivers, youth, teens, adults and families.

Functions

Clayton County provides a wide variety of programs and services through the Aging Program, Senior, and Intergenerational Centers. The Senior Services Department strives to meet older adults, relative caregivers, youth, teens, adults, and families through education, recreation and leisure, transportation, physical health, and in-home services.

Departmental Goals

Goal I: Maintain current membership in the current senior center and intergenerational centers.

Goal II: Maintain a customer satisfaction rating of 90% or better in customer service, program offerings, and service delivery.

Goal III: To increase the number of participants enrolled in the evidence-based programs by 25%.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Funding for County-wide Signature Events (Caregiver Symposium, VetConnect, Clayton County Senior Olympics, and Clayton County Senior Ball).
2. Funding for renovation and capital improvement for Older Senior and Inter-generational Centers and the Senior Services Administration building.
3. Expansion for grant-funded services (Home Delivered Meals, In-Home Services, and Transportation services) which also includes Kinship Care Resource Center.
4. Expansion of J. Griswell Senior Center and Frank Bailey Senior Center.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
# of Art Programs:	75	148	161	126
# of Cultural Programs:	36	103	97	80
# of Educational Programs:	50	157	177	148
# of Life-skills Development Programs:	33	48	53	70
# of Sports & Fitness Programs:	109	190	197	159
# of Prevention & Awareness Programs:	18	43	43	82
# of Classes:	292	429	447	386
# of Day Trips:	43	351	366	367
# of Overnight Trips:	0	0	0	0
# of total programs offered:	438	991	985	990
# of Senior Center Volunteers:	28	158	111	106
# of Total Memberships:	1,598	10,745	14,292	9,979
# of Partnerships:	115	136	166	112
# of Grants Received:	4	5	4	6
# of Home Delivered Meals Served:	37,998	27,688	30,590	34,000
# of Congregate Meals Served:	25,374	8,205	8,728	12,676
# of Case Management Hours:	1,012	3,274	2,049	2,238
# of Information and Referral Hours:	1,261	1,200	1,200	1,200
# of Personal Care Hours:	2,029	2,253	2,570	2,805
# of Homemaker Hours:	2,084	2,669	2,800	2,900
# of In-Home Respite Hours	2,367	2,531	1,556	3,500
# of Transportation Trips/Medical/Non:	3,998	11,657	12,646	15,000



Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$2,517,882	\$2,804,976	\$3,233,655	\$3,500,183
Operational	\$1,576,330	\$1,654,409	\$1,874,101	\$2,165,068
Capital	\$218,126	\$0	\$0	\$0
Other Financing Uses	-\$16	-\$74	\$0	\$0
Total:	\$4,312,323	\$4,459,311	\$5,107,756	\$5,665,251

Personnel - Senior Services

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Director	38	0	1	1
Assistant Director	35	0	1	1
Director	34	1	0	0
Assistant Director	28	1	0	0
Cultural Arts Administrator	26	0	1	1
Deputy Administrator	26	2	2	2
Kinship Care Manager	21	1	1	1
Senior Center Manager	21	4	4	4
Office Manager	20	1	1	1
Aquatics Coordinator	18	1	1	1
Health & Fitness Coordinator	18	4	4	4
Health & Wellness Coordinator	18	1	0	0
Intergenerational Program Coordinator	18	2	2	2
Office Administrator Senior	18	1	1	1
Senior Center Program Coordinator	18	4	4	4
Signature Event Coordinator	18	0	1	1
Theatre Coordinator	18	0	1	1
Congregate Site Coordinator	16	2	2	2
Event Marketing Coordinator	16	1	0	0
Administrative Secretary	15	5	5	5
Administrative Coordinator	13	1	1	1
Center Maintenance Worker Senior	12	2	2	2
Kinship Care Leader	12	1	0	0
Kinship Leader (Unclassified)	12	1	0	0
Special Programs Coordinator	12	4	4	4
Office Assistant Senior	10	3	3	3
Total # of Positions:		43	42	42

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



Personnel - Aging Program

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Aging Program Administrator	26	0	1	1
Aging Program Administrator	25	1	0	0
Senior Center Program Coordinator	18	1	1	1
Congregate Site Coordinator	16	2	2	2
Administrative Secretary	15	1	1	1
Case Manager	14	2	2	2
Information & Referral Specialist	12	2	2	2
Kinship Leader	12	1	1	1
Kinship Care Leader	12	1	1	1
Office Assistant, Senior	10	1	1	1
Aging Grant Program	S	2	2	2
Information & Referral Specialist	S	2	2	2
Total # of Positions:		16	16	16

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



SHERIFF OFFICE

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 to 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 for citizens conducting business at the courthouse.

Functions

The Sheriff's Office serves many capacities to the citizens of the county. The primary roles of the Sheriff's Office include; Security of the Justice Complex, Courtrooms and Judges. Service of all civil papers that are generated by the courts. Service of all criminal warrants. Responsibility for running and supervising the court ordered work release inmates. Running and maintaining the Sheriff's Clean Initiative Program, and assisting the Police Department in deterring and controlling crime within the County.

Departmental Goals

Department did not submit requested Operation Plan.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Recruiting, hiring and training career-minded employees.
2. Increase sworn personnel to meet the increased demands of the Sheriff's Office.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Warrants Received:	2,782	4,283	4,283	4,283
Warrants Served/Cleared:	5,664	6,421	6,421	6,421
Civil Processes Served/Cleared:	53,641	50,485	50,485	50,485
Sentenced Inmates to Work Release:	7	23	23	23
Courthouse Visitors Screened:	0	210,359	210,359	210,359
Citations Issued:	8,498	3,643	3,643	3,643
Incident Reports:	5,654	2,754	2,754	2,754
Inmates Transported:	1,719	1,610	1,610	1,610
Evictions Completed:	16,094	15,086	15,086	15,086
Medical Appointment Hours:	460	315	315	315
Inmate Hospital Hours:	5,856	6,523	6,523	6,523
Inmates Sent to Court:	23,947	20,159	20,159	20,159

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$24,340,550	\$26,141,415	\$39,127,874	\$35,983,397
Operational	\$15,942,868	\$17,221,550	\$25,646,519	\$21,304,379
Capital	\$954,158	\$2,758,396	\$1,664,592	\$695,000
Other Financing Uses	\$0	\$0	\$0	\$1,000,000
Total:	\$41,237,576	\$46,121,360	\$66,438,985	\$58,982,776



Personnel - Sheriff

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Sheriff	E	1	1	1
Chief Deputy Sheriff	35	1	1	1
Chief of Staff	34	0	1	1
Chief of Staff	31	1	0	0
Legal Advisor	31	1	1	1
Sheriff/Major	31	4	4	4
Sheriff/Captain	28	8	9	9
Chaplain, Senior	27	1	1	1
Sheriff/Lieutenant	26	14	14	14
Work Release Coordinator	26	1	1	1
Chief Clerical Supervisor	25	1	1	1
Sheriff Correctional Lieutenant	25	6	6	6
Chaplain/Sheriff	24	1	1	1
Sheriff Sergeant	24	15	15	15
Bond Administrator Supervisor	23	1	1	1
Sheriff Correctional Sergeant	23	14	14	14
Sheriff Public Information Officer	23	1	1	1
Deputy Chief Clerical Supervisor	23	1	1	1
Investigator/Sheriff	22	14	15	15
Deputy Sheriff III	21	21	21	21
Deputy Sheriff II	20	62	87	87
Deputy Sheriff I	19	0	8	8
Sheriff Correctional Officer	19	123	123	123
Administrative Supervisor	17	4	3	3
Bond Administrator	17	1	1	1
Sheriff Personnel Administrator	17	1	1	1
Sheriff Finance Administrator	16	1	1	1
Accounting Technician	15	4	4	4
Administrative Secretary	15	1	1	1
ID Technician	14	3	3	3
Principal Secretary	13	5	5	5
Security Specialist	12	35	35	35
Sheriff Services Clerk	12	49	52	52
Sheriff Services Clerk			1	1
Total # of Positions:		396	434	434

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



SOLICITOR

Mission Statement

To have a positive impact on public trust and confidence in the criminal justice system through a commitment to community outreach and excellence in prosecution by pursuing justice for victims of crimes through competence, integrity and fairness to all.

Functions

1. To attend each session of the state court when criminal cases are to be heard.
2. To administer the oaths required by law to the bailiffs or other officers of the court and otherwise to aid the presiding judge in organizing the court as may be necessary.
3. To file accusations in such criminal cases is deemed appropriate and to prosecute accused offenses.
4. To attend before the appellate courts when any criminal case in which the solicitor-general represents the state is heard, to argue the same, and to perform any other duty therein which the interest of the state may require.
5. To prosecute civil actions to enforce any civil penalty set forth in Code Section 40-6-163.
6. When authorized by the local governing authority, to be the prosecuting attorney of any municipal court, recorder's court, or probate court.
7. To prosecute on behalf of the state any criminal action which is removed from the state court to a United States district court pursuant to Chapter 89 of Title 28 of the United States Code.
8. To represent the state or any officer or agent of the county in a superior court in any habeas corpus action arising out of any criminal proceeding in state court.

Departmental Goals

Goal I: Enhance the base salary of legal support staff to be comparable to industry and regional expectations.

Goal II: Increase training regiments across all divisions of the office.

Goal III: Expand staff to accommodate a growing number of cases attributed from backlog and a general increase in case volume.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Expand recruitment and retention efforts by bringing salaries in line with industry and regional expectations (dependent on BOC approval)
2. Build a community prosecution unit of community-based prosecutors in each district of the county (dependent on BOC approval of additional positions)
3. Explore and obtain technology software to better facilitate court processes and presentations.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Traffic Cases Received	19,459	21,949	23,000	40,000
Criminal Cases Received	7,776	11,378	12,500	20,000

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$2,713,598	\$2,869,243	\$3,724,915	\$3,444,982
Operational	\$127,106	\$152,348	\$389,704	\$216,129
Total:	\$2,840,704	\$3,021,590	\$4,114,619	\$3,661,111



Personnel - Solicitor

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Solicitor General	E	1	1	1
Chief Assistant Solicitor General	34	1	1	1
Chief of Staff	34	1	1	1
Deputy Chief Assistant Solicitor General	34	0	1	1
Chief Investigator	33	1	1	1
Deputy Chief Assistant Solicitor General	32	1	0	0
Assistant Solicitor General	31	0	5	5
Senior Assistant Solicitor General II	31	3	4	4
Senior Assistant Solicitor General I	29	3	0	0
Senior Investigator	28	3	3	3
Assistant Solicitor General	27	3	0	0
Assistant Solicitor General (ARPA)	27	2	0	0
Administrative Manager	26	1	1	1
Program Development Coordinator	26	1	1	1
Investigator I	24	2	2	2
Investigator I (ARPA)	24	1	1	1
Paralegal Senior	23	1	1	1
Victim Services Supervisor (Victims Assistance)	21	1	1	1
Executive Assistant	20	1	1	1
Victim Services Officer, Senior	19	4	2	2
Victim Services Officer, Senior (Victims Assistance)	19	2	4	4
Victim Services Officer, Senior (Grant)	19	0	1	1
Legal Assistant II	18	2	2	2
Legal Assistant	17	3	3	3
Victim Services Advocate	17	1	1	1
Accusations Specialist	16	3	3	3
Legal Secretary	15	3	3	3
Assistant Solicitor General (Provisional (ARPA)	A	0	2	2
Senior Assistant Solicitor General	T	0	2	2
Total # of Positions:		45	48	48

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



SUPERIOR COURT

Mission Statement

To provide for the effective, efficient, and neutral adjudication of felony criminal, civil, and domestic cases filed in the jurisdiction of the Superior Court of Clayton County.

Functions

To exercise general jurisdiction over felony actions, habeas corpus, civil actions, domestic relations, quo warrantor and prohibition, mandamus, equity, title to land, and adoption matters, and to ensure compliance with all judicial orders.

Departmental Goals

Goal I: Provide support to judges, staff and programs to enhance court operations.

Goal II: Work collaboratively with offices, other departments, and public partners within the Clayton Judicial Circuit.

Goal III: Improve court operations to better serve the public by providing fair and efficient administration of justice.

Goal IV: Communicate, promote, and increase public trust and confidence of the courts as a place where justice is sought to resolve disputes, protect citizens' rights, and preserve public safety.

Goal V: Support access to justice through all court-supported programs.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Continue collaboration and work to implement the Criminal Justice Information System (CJIS) for case management.
2. Seek and provide opportunities for employee training and development.
3. Seek grant funding opportunities to support three (3) Accountability Courts: Adult Felony Drug Court, Veterans Treatment Court and Behavioral Health Accountability Court.
4. Ensure all indigent persons of Clayton County continue to receive professional and efficient representation.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Civil Cases	4,249	3,734	4,625	4,000
Criminal Cases	4,932	3,525	6,202	4,200
Criminal Cases Closed	3,273	3,415	4,248	4,000
Civil Cases Closed	3,642	2,882	3,014	3,500
Total Case Disposition Rate	76%	87%	67%	92%
Jury Trials	20	34	42	40

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$2,449,584	\$2,611,865	\$2,860,561	\$3,026,431
Operational	\$5,984,656	\$6,786,263	\$8,084,829	\$8,325,609
Total:	\$8,434,240	\$9,398,128	\$10,945,390	\$11,352,040



Personnel - Superior Court

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Superior/State Court Administrator	38	1	1	1
Staff Attorney	33	0	1	1
Court Information Technology Coordinator	31	1	1	1
Superior Court Law Clerk Senior/CA	31	1	1	1
Superior Court Law Clerk, Career	29	1	1	1
Budget & Finance Coordinator	28	0	1	1
Court Reporter 1	27	1	1	1
Court Reporter 2	27	1	1	1
Court Reporter 3	27	1	1	1
Court Reporter 4	27	1	1	1
Court Reporter 5	27	1	1	1
Law Clerk Senior	27	3	3	3
ADR Program Director (Grant)	25	1	1	1
Accountability Courts Coordinator	24	1	1	1
Senior Accountability Courts Coordinator	24	0	1	1
Chief Court Orderly Officer	23	1	0	0
Indigent Defense Manager	23	1	1	1
Felony/Drug Court Case Manager	22	1	1	1
Court Calendar Clerk Senior	21	0	1	1
Law Clerk	21	1	1	1
ADR Case Manager (Grant)	20	1	1	1
Court Calendar Clerk	17	4	4	4
Judiciary Secretary	17	3	3	3
Office Administrator	17	1	1	1
Administrative Assistant	16	1	1	1
Administrative Assistant/Law Library (Grant)	16	1	1	1
Administrative Secretary	15	2	2	2
Legal Transcriber	15	5	5	5
Veterans Court Coordinator (Grant)	A	1	1	1
Veterans Treatment Court Case Manager (Grant)	A	1	1	1
Judiciary Secretary/Support	S	3	3	3
Superior Court Judge	S	5	5	5
Total # of Positions:		46	49	49

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



STATE COURT & PROBATION SERVICES

Mission Statement

To provide for the effective, efficient, and neutral adjudication of misdemeanor criminal, civil, and traffic cases filed in the State Court of Clayton County jurisdiction.

Function

To exercise jurisdiction over misdemeanors, traffic violations and civil actions, and ensure compliance with all judicial orders.

Departmental Goals

Goal I: Provide support to judges, staff and programs to enhance court operations.

Goal II: Work collaboratively with offices, other departments, and public partners within the Clayton Judicial Circuit.

Goal III: Improve court operations to better serve the public by providing fair and efficient administration of justice.

Goal IV: Communicate, promote, and increase public trust and confidence of the courts as a place where justice is sought to resolve disputes, protect citizens' rights, and preserve public safety.

Goal V: Support access to justice through all court-supported programs.

Long-term Departmental Challenges for FY 2026 and Beyond

1. Continue collaboration and work to implement the CJIS case management system.
2. Seek and provide opportunities for employee training and development.
3. Seek funding resources to support the State Court – DUI Accountability Court, including but not limited to DATE Funds and grants.
4. Ensure all indigent persons of Clayton County continue to receive professional and efficient representation.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Civil Cases:	3,206	3,639	5,050	3,900
Criminal Cases:	25,079	31,299	35,659	30,000
Traffic Cases:	18,331	21,424	23,520	20,000
Civil Cases Closed:	3,714	3,419	3,797	3,400
Criminal Cases Closed:	23,795	33,393	33,939	30,000
Traffic Cases Closed:	17,541	25,722	25,058	20,000
Total Case Disposition Rate:	102%	107%	92%	96%
Jury Trials:	31	37	69	50
Total Cases – Panel Attorney, Public Defender, Lister/Holt:	17,325	18,803	14,100	19,000
Total Cases-Panel Attorneys Only:	106	277	439	550
Cost per case (Average) Panel Attorneys Only:	\$1,188	\$998	\$2,248	\$2,000

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,954,009	\$1,881,624	\$1,990,175	\$2,077,903	\$1,970,167
Operational	\$635,450	\$627,894	\$668,009	\$1,737,354	\$578,188
Capital	\$0	\$0	\$0	\$0	\$40,245
Total:	\$2,589,460	\$2,509,518	\$2,658,184	\$3,815,257	\$2,588,600



Personnel - State Court & Probation Services

Title	Pay Grade	FY 2023	FY 2024	FY 2025
State Court Judge	E	5	5	5
Adult Mental Health Court Program Coordinator	A	1	1	1
Law Clerk Senior/ Career	31	1	1	1
Director of Probation	29	1	1	1
Law Clerk/ Career	29	1	1	1
Budget & Financial Coordinator	28	1	0	0
Law Clerk Senior	27	3	3	3
DUI/Drug Court Case Manager	20	1	1	1
Probation Officer, Senior	19	4	4	4
Probation Officer	18	8	8	8
Judiciary Secretary	17	5	5	5
Administrative Assistant	16	1	1	1
Drug Test Clinician	16	1	1	1
Cashier/Collection Clerks	15	2	2	2
Probation Aide	15	3	3	3
Total # of Positions:		38	37	37

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



TAX ASSESSOR

Mission Statement

To consistently and uniformly appraise the taxable property of Clayton County.

Function

To determine the value of property within Clayton County in order to submit a timely tax digest.

Departmental Goals, Objectives & Issues

Goal I: Produce Year-End Digest (Annual)

Goal II: Complete 19,000 Audits

Goal III: Maintain DOR Compliance with Sales Ratio, COD and PRD

Long-term Departmental Issues for FY 2026 and Beyond

1. Utilize mobile devices to make data changes during onsite visits.
2. Fully implement QPublic.net to allow E-file for returning online appeals, and for better public information.
3. Start having staff working towards IAAO designations.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Commercial parcels audited per appraiser:	981	1,450	1,700	1,700
Residential parcels audited per appraiser:	6,699	12,753	17,300	17,300
Personal property parcels audited per appraiser:	158	161	150	150
New deed transactions processed:		10,314	10,000	10,000
New subdivision lots processed:		474	300	300

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$2,027,518	\$2,222,635	\$2,446,732	\$2,498,224
Operational	\$87,776	\$152,499	\$107,403	\$196,623
Capital	\$6,165	\$0	\$485,951	\$0
Total:	\$2,121,459	\$2,375,134	\$3,040,086	\$2,694,847



Personnel - Tax Assessor

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Chief Appraiser	36	1	1	1
Deputy Chief Appraiser	32	1	1	1
Appraisal Manager	27	4	4	4
GIS Property Mapping Manager	27	0	1	1
Appraiser, Senior	25	1	1	1
GIS Property Mapping Manager	25	1	0	0
Appraiser IV	24	5	5	5
Commercial Appraiser III	22	3	3	3
Office Manager, Senior	22	1	1	1
GIS Property Mapping Technician,Senior	21	1	1	1
Appraiser III	20	4	4	4
GIS Property Mapping Technicians	20	1	1	1
Appraiser II	18	0	0	0
Tax Appeal Coordinator	17	1	1	1
Appraiser I	16	1	1	1
GIS Mapping Clerk	15	1	1	1
Lead Appraiser Tech	15	3	3	3
Appraiser Technician	14	3	3	3
Total # of Positions:		30	32	32

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



TAX COMMISSIONER

Mission Statement

It is our mission to provide outstanding customer service, while providing tax and tag services that are accessible and responsive to the needs of our citizens through a professional workforce, with integrity, innovation, and technology.

Function

The Clayton County Tax Commissioner's Office recognizes that it exists to serve the citizens of our county. It is our role and responsibility both to administer the laws of the State of Georgia, and to collect and disburse all taxes to all state and local entities, while providing outstanding customer service to our citizens. It is our goal to educate our citizens, both about their rights and responsibilities, as well as continually find more efficient and effective ways to fulfill our mission.

Departmental Goals

Goal I: To bill, collect, and disburse property tax revenue upon approval of the County Tax Digest. Disburse tax collections to governing authorities of the state, county, school system, and local municipalities.

Goal II: To administer homesteads and all other exemptions available to homeowners. Continue the efforts to reduce the amount of delinquent property taxes outstanding.

Goal III: To continually develop the Call Center Division of the TCO. To successfully complete the implementation of our Call Center, which will improve customer service.

Long-term Departmental Challenges for FY 2026 and Beyond

Implement strategic plans to continually accommodate the e-business environment, internal communication requirements, database, and infrastructure improvements.

Performance Measurements

	2022 Actual	202 Actual	2024 Unaudited	2025 Budget
Percent of tax levy collected:	99%	90%	98%	98%
Delinquent taxes as a percent of total levy:	1%	10%	2%	2%
Motor vehicle mail processing turnaround:	1 day	1 day	1 day	1 day

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$1,955,410	\$1,930,269	\$2,358,115	\$2,371,211
Operational	\$162,923	\$198,182	\$166,941	\$197,052
Capital	\$16,340	\$12,559	\$25,111	\$40,000
Other Financing Uses	\$938	\$198	\$0	\$0
Total:	\$2,135,611	\$2,141,208	\$2,550,167	\$2,608,263



Personnel - Tax Commissioner

Title	Pay Grade	FY 2023	FY 2024	FY 2025
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
Deputy Tax Commissioner/ Property Division	24	1	1	1
Office Manager	20	1	1	1
Tax Accounting Specialist	19	3	3	3
Assistant Deputy Tag Agent	18	1	1	1
Accounting Technician, Senior	17	3	3	3
Deputy Tax Accountant	17	1	1	1
Assistant Deputy Tax Accountant	16	1	1	1
Accounting Technician	15	1	1	1
Motor Vehicle Supervisor	15	0	2	2
Tag/Title Supervisor	15	2	0	0
Motor Vehicle Specialist II	14	0	2	2
Property Tax Specialist	14	2	2	2
Tag/Title Technician	14	2	0	0
Motor Vehicle Specialist I	13	0	12	12
Property Tax Technician	13	3	3	3
Tag/Title Technician	13	12	0	0
Call Center Clerk	13	3	3	3
Total # of Positions:		40	40	40

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



TRANSPORTATION & 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. Provide an EPD compliant Landfill for the convenience of County citizens and County departments. Provide County employees with safe vehicles through efficient and cost-sensitive repairs and maintenance.

Functions

Planning, maintenance, operation and construction of the County's transportation infrastructure. Also, the daily operation of the County's Landfill and the maintenance of the County's vehicle fleet and fuel services.

Departmental Goals

Goal I: Staff Hiring and Retention – Target is 90% filled positions. Tracking: # of positions hired per quarter, # of positions vacated per quarter, and % filled positions per quarter.

Goal II: Staff Training – Target is 3 hours average per full-time employee per quarter. Tracking: average # of hours per employee.

Goal III: Provide Waster Disposal Services for Citizens/County. Tracking: Percentage of disposed waste produced revenue. Tons of waste are disposed in landfill, tons of recycled material.

Goal IV: Pedestrian Safety Initiatives

Project 1 – Rex Rd Sidewalk Construction – Target is construction completion by end of FY25

Project 2 – Grant Rd Sidewalk Right-of-Way Acquisition – Target is completed by the end of FY25.

Project 3 – Creel Rd/Flat Shoals Rd Sidewalk Design – Target is completed by the end of FY25.

Goal V: Provide Road Improvements

Project 1 – Mt Zion Blvd/Battle Creek Rd Widening – Target construction is completed by the end of CY27

Project 2 – 2024 Pavement Resurfacing Program – Target is construction completion by end of CY24.

Project 3 – 2025 Pavement Resurfacing Program – Target is 25% construction completion by the end of FY25

Goal VI: Fleet Maintenance Operational Software Implementation – Target is completion by the end of 3rd quarter of FY25

Long-term Departmental Challenges for FY 2026 and Beyond

1. The hiring and retention of qualified staff. The Department and County have been struggling to fill vacant positions with qualified staff for several years. Given the current environment, the applicant pool is non-existent. Also, the starting pay of our engineering positions lags behind competitors in the metropolitan Atlanta area. With the inability to routinely hire up in the pay range, we have been unable to attract qualified applicants to fill the positions. This situation is prevalent throughout our entire department, from an entry laborer position to an experienced engineer. It is also widespread, touching all our divisions.
2. Reduction in the amount of transportation funding available. This includes federal and state funding as well as local SPLOST funds. At the federal/state level, the current trend is for competitive grants or state-performed services/projects which require upfront design/planning efforts by the County. At the local SPLOST level, the amount of funds dedicated to transportation projects has been drastically reduced with each SPLOST program. The 2021 Program is only 27% of the funding from the 2004 Program. Taking into consideration inflation, the percent reduction is even greater.
3. Fleet Maintenance Division stabilization of staff and operational functions. There has been constant personnel turnover in this Division which, combined with the MUNIS system, has created operational hardships in daily operations. The ability to properly maintain vehicles given the staffing, outsourcing capabilities, and funding is impacted.
4. The ability to replace older or non-repairable vehicles in the County's Fleet. Given the COVID Pandemic and aftermath, the availability of vehicles and repair parts continues to be limited and extremely delayed. This impact will continue until the automotive industry catches up on lost production time and stabilizes.
5. Implementation, management, and completion of 2004, 2009, 2015, and 2021 SPLOST projects.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Miles of paved roads:	857.53	857.53	857.53	857.53
Miles of unpaved roads:	1.7	1.7	1.7	1.7



Cost per mile of roads maintained:	\$318,597	\$440,560	\$488,545	\$464,552
Traffic signals installed:	1	0	1	0
Traffic signals maintained:	264	262	263	263
Street signs installed:	3,851	4,352	3,675	4,255
Street lights added:	231	510	170	250
Landfill customers:	19,747	22,721	24,000	25,500
Fleet Work Orders:	6,550	4,717	6,027	7,500

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$5,720,587	\$5,803,362	\$6,784,780	\$5,428,066
Operational	\$11,803,555	\$12,079,130	\$30,446,303	\$1,158,560
Capital	\$11,425,513	\$18,170,060	\$111,722,265	\$0
Other Financing Uses	\$0	\$0	\$945,292	\$0
Total:	\$28,949,655	\$36,052,553	\$149,898,640	\$6,586,626



Personnel - Transportation & Development

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Director, Transportation & Development	39	1	1	1
Assistant Director, Transportation & Development	36	1	1	1
Chief Engineer of Engineering Services	34	1	1	1
Chief Engineer of Traffic	34	1	1	1
Public Work Engineer	32	1	1	1
Operations Manager	30	1	1	1
Civil Engineer III	28	4	4	4
Systems Administrator	27	1	1	1
Public Works Manager	26	0	0	0
Civil Engineer II	26	8	8	8
Civil Engineer I	24	3	3	3
GIS Technician	23	1	1	1
Civil Engineer Inspector III	22	3	5	5
Engineering Technician VI	22	2	2	2
Transportation Specialist I	22	2	2	2
Public Works Supervisor	22	2	2	2
Civil Engineer Inspector II	20	0	0	0
Engineering Technician V	20	4	4	4
Office Manager	20	1	1	1
Signal Technician III	20	3	3	3
Civil Engineer Inspector I	18	2	2	2
Engineering Technician IV	18	1	3	3
Public Works Foreman	18	5	5	5
Signal Technician II	18	1	1	1
Transportation Account Manager	18	1	1	1
Field Services Technician	17	1	1	1
Engineering Technician III	16	3	3	3
Signal Technician I	16	2	2	2
Truck Driver II	15	5	5	5
Administrative Secretary	15	2	3	3
Equipment Operator II	15	10	10	10
Engineering Technician II	14	1	1	1
Equipment Operator I	13	11	11	11
Truck Driver I	13	10	10	10
Engineering Technician I	12	7	7	7
Crew Worker II	11	1	1	1
Custodian/ Courier	9	1	1	1
Crew Worker I	9	13	13	13
Assistant Director	S	1	1	1
Total # of Positions:		118	123	123

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



Personnel - Fleet

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Fleet ASST DIR OF Administration	30	1	1	1
Fleet ASST DIR OF Operations	30	1	1	1
Fleet Technician V	26	12	12	12
Fleet Technician Superintendant	23	1	1	1
Fleet Technician IV	23	0	0	0
Fleet Technician III	21	0	0	0
Fleet Technician II	19	0	0	0
Inventory Manager	18	1	1	1
Heavy Equipment Mechanic	17	1	1	1
Fleet Technician	17	0	0	0
Administrative Secretary	15	1	1	1
Service Writer	15	2	2	2
Fleet Technician Apprentice	15	1	1	1
Fuel Attendant	9	1	1	1
Total # of Positions:		22	22	22

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.

Personnel - Landfill

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Landfill Manager	30	1	1	1
Landfill Specialist II	24	1	1	1
Landfill Specialist	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 or staffing changes.

Personnel - Street Light

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Transportation Specialist II	24	1	1	1
Transportation Specialist	22	1	1	1
Engineering Technician IV	18	1	1	1
Total # of Positions:		3	3	3

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



UGA EXTENSION SERVICES

Mission Statement

Clayton County Cooperative Extension extends lifelong learning to county residents through unbiased, research-based education in agriculture, the environment, communities, youth and families. Our goal is to help Clayton County residents become healthier, more productive, financially independent and environmentally responsible. Clayton County Extension agents stay in touch with issues relevant to people in our county. For over 100 years, University of Georgia Cooperative Extension has provided free, reliable, research-based information based on the latest scientific research in a language that anyone can understand. We translate the science of everyday living for farmers, families and communities to foster a healthy and prosperous Georgia.

Functions

To provide unbiased research-based education in:

1. Agriculture & Horticulture
2. Family and Consumer Sciences
3. 4-H Youth Development

Departmental Goals

Goal I: Deliver 50 research-based educational programs to youth and 50 research-based educational programs to adults.

Goal II: Provide education and awareness for youth and families via services and programs for 600 young people and 1,500 adults.

Goal III: Continue to provide an effective volunteer development system that attracts, retains, and energizes 30 young people and adult volunteers.

Long-term Departmental Issues for FY 2026 and beyond

Georgia's largest industry is agriculture, with \$74 billion of direct and indirect economic impact. More than 411,000 Georgia jobs are involved directly in commodity or food- and fiber-related industries. Our Agriculture and Natural Resources agent provides recommendations in areas including soil fertility, pest management, plant and crop varieties, and water quality to minimize environmental impacts. Additional programming is offered to homeowners and communities with information on lawn care, landscaping, gardening, and water conservation through various workshops. Our Georgia Master Gardener Extension Volunteers serve Clayton County communities through hundreds of hours of clinics and educational opportunities.

The Family and Consumer Sciences Extension agents and staff assist in addressing real-life issues faced by residents of all ages. Programs offer the latest information on obesity, chronic disease prevention, food and financial insecurity, family stresses, unhealthy housing, food safety and preservation, nutrition, and more. To help promote positive development, we also provide programs such as ServSafe®, Elevate, and Walk-a-Weigh. Another vital health program is our Supplemental Nutrition Assistance Program Education (SNAP-Ed). This class teaches families how to stretch their food dollars, eat healthier meals and snacks, and reduce the risk of food-borne illnesses.

As the youth development program of UGA Extension, 4-H is also part of a national network. Georgia 4-H reaches more than 170,000 4th-grade through 12th-grade students across the state and help students develop the knowledge, life skills, and attitudes that will enable them to become self-directing, productive, and contributing members of society. This mission is fulfilled through hands-on learning experiences in agricultural and environmental awareness, leadership, communication skills, citizenship, energy conservation, health, and food and nutrition.

Performance Measurements

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Number of youth reached through Extension programming:	1,302	1,435	1,500	1,200
Number of residents reached through Extension programming:	791	2,241	2,500	2,000



Number of unique educational programs for youth through Extension programming:	24	197	24	50
Number of unique educational programs for adults through Extension programming:	57	140	24	50
Number of volunteers trained, screened, and utilized for Extension programming:	20	138	20	20
Number of directly-related training / conference staff attend:	14	23	30	30
Number of unique social media posts on Facebook and Twitter:	414	391	320	320

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Personnel	\$153,618	\$164,661	\$226,408	\$237,627
Operational	\$78,566	\$65,941	\$100,742	\$93,377
Total:	\$232,184	\$230,602	\$327,150	\$331,004

Personnel - UGA Extension Services

Title	Pay Grade	FY 2023	FY 2024	FY 2025
Program Coordinator	18	1	0	0
Parent Aide Coordinator	14	1	0	0
Principal Secretary	13	2	2	2
Horticulture Program Assistant	10	1	1	1
County Extension Coordinator	S	1	1	1
Cooperative Extension Agent Supervisor	S	1	1	1
Agricultural Natural Resource Agent Supplement	S	1	1	1
Secretary Supplement	S	1	1	1
4H County Extension Agent	S	0	1	1
Total # of Positions:		8	8	8

Significant Expenditure & Staffing Changes

No significant expenditure or staffing changes.



DEBT



Debt Administration

Legal Debt Margin - General Obligation Debt for the Fiscal Year 2025

Article 9, Section 5, Paragraph 1 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% of the assessed value of all taxable property located within that particular entity. 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.

As indicated by the calculation in the table below, the legal debt margin of Clayton County at the beginning of the 2023 fiscal year is approximately \$1,219,776,125. Because this amount is based on the latest tax digest (i.e., the 2022 calendar year) that has been approved by the State of Georgia Department of Revenue, one would expect a similar calculation based on January 1, 2023 assessments. (Debt limited is based on 2025 projected)

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 layperson 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.

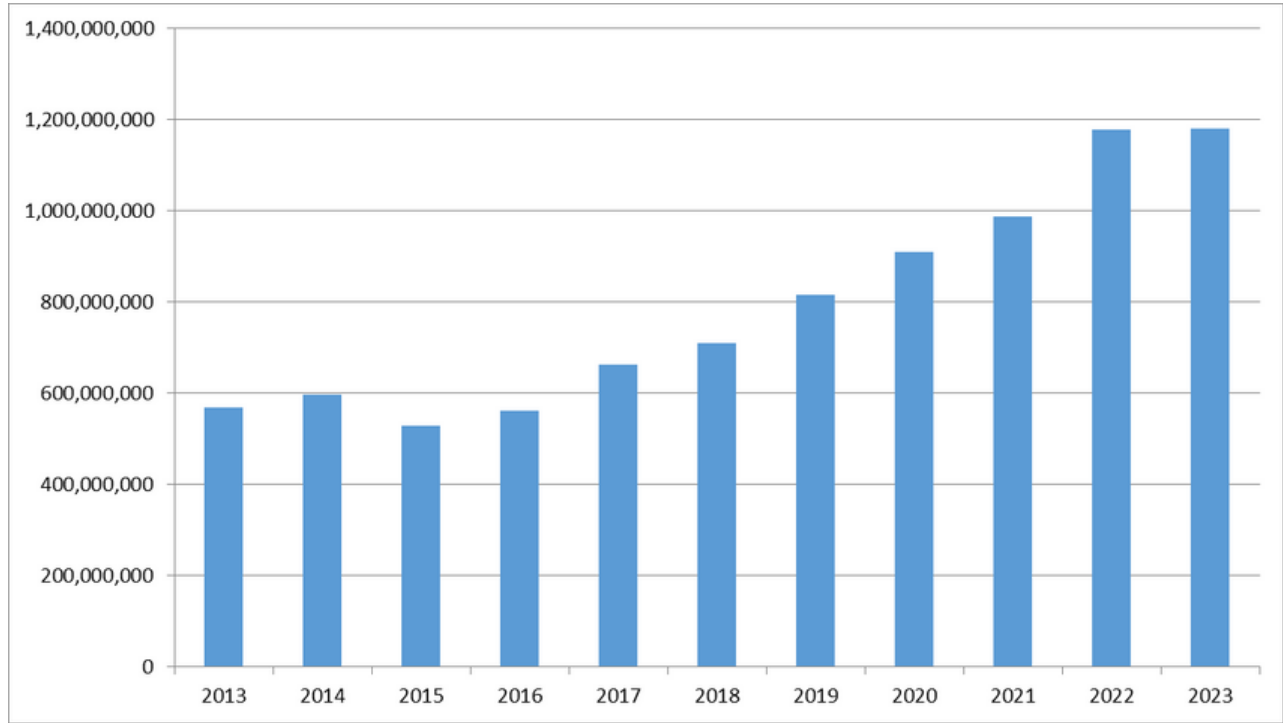
The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The reason for performing this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. The current General Obligation Debt has no impact on the County's General Fund. The debt was issued as part of the Special Purpose Local Option Sales Tax approved by voters dedicated to capital projects. The debt was issued to start projects and debt payments are collected before any distribution of the SPLOST 1% sales tax. 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.

TAX YEAR EXPENDITURES	ASSESSED VALUE	APPLICABLE PERCENTAGE	DEBT LIMIT	CURRENT G.O. DEBT	LEGAL DEBT MARGIN
2023	\$12,682,961,246	10.00%	\$1,268,296,125	\$48,520,000	\$1,219,776,125

Fiscal Year	Net Assessed Value	Percentage	Debt Limit	Net Bonded Debt	Legal Debt Margin
2013	5,984,865,880	10%	589,486,588	20,870,000	568,616,588
2014	6,165,031,823	10%	616,503,182	20,035,000	596,468,182
2015	6,029,868,455	10%	602,986,845	75,000,000	527,986,845
2016	6,250,440,558	10%	625,044,056	63,550,000	561,494,056
2017	7,158,233,683	10%	715,823,368	51,700,000	664,123,368
2018	7,489,381,925	10%	748,938,193	39,435,000	709,503,193
2019	8,419,265,644	10%	841,926,564	26,740,000	815,186,564
2020	9,248,447,489	10%	924,844,749	13,600,000	911,244,749
2021	10,599,608,966	10%	1,059,960,897	72,000,000	987,960,897
2022	12,383,792,054	10%	1,238,379,205	60,325,000	1,178,054,205
2023	12,682,961,246	10%	1,268,296,125	48,520,000	1,219,776,125



LEGAL DEBT MARGIN



SCHEDULE OF DEBT

LONG-TERM DEBT

1. Primary Government Revenue Bonds Payable – Direct Placement

2019 Urban Redevelopment Refunding Bond Issue: \$6,480,000 maturing from 2021 through 2028, with interest at 2.20%. The outstanding balance at June 30, 2023, is \$6,075,000.

In December 2019, the Clayton County Board of Commissioners issued \$6,480,000 of Urban Redevelopment Agency ("URA") of Clayton County Revenue Refunding Bonds (the "Series 2019 Bonds"). The proceeds from these bonds were used to partially refund the Series 2012 Urban Redevelopment Refunding Bond Issue. The County defeased \$5,800,000 of the Series 2012 Bonds by placing the proceeds of the refunding issuance in an irrevocable trust to provide for all future debt service payments on the old bonds. The advanced refund resulted in a decrease in total debt service payments of approximately \$388,000 for an economic gain of approximately \$361,000.

The URA's source of revenue to pay for the principal and interest of the Series 2019 Refunding 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 these agreements, 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 these agreements 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 these agreements from its general funds constitutes a general obligation of the County. On June 30, 2023, management believed the County was in compliance with all covenants provided in this issue.

2. Primary Government Revenue Bonds Payable

2017 Tax Allocation Refunding and Improvement Bond Issue: \$9,710,000 maturing from 2018 through 2033, with an interest rate of 2.75%. The outstanding balance at June 30, 2023, is \$7,120,000.

In December 2017, the Clayton County Board of Commissioners issued \$9,710,000 of Urban Redevelopment Agency ("URA") of Clayton County Tax Allocation Refunding and Improvement Bonds (the "Series 2017 Bonds"). The proceeds from these bonds were used to refund the Series 2008 Bonds and the Series 2012 Bonds. The prior bonds were issued for the purpose of financing the costs of acquiring, constructing, and installing a new police headquarters and communications facility, and acquiring and renovating a building for use as a public health center and for storage and office space. In addition, these prior bonds were used for the Ellenwood TAD.

The URA's source of revenue to pay for the principal and interest of the 2012 and 2017 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 these agreements, 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 these agreements 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 these agreements from its general funds constitutes a general obligation of the County. At June 30, 2023, management believed the County was in compliance with all covenants provided in these issues.

2015 Development Authority of Clayton County Revenue Refunding Bond Issue: \$18,945,000 maturing from 2016 through 2023, with interest rates ranging from 1.79% to 2.77%. The outstanding balance at December 31, 2023, was \$1,355,000.

On August 28, 2015, the Development Authority of Clayton County (blended component unit) issued \$18,945,000 in Revenue Refunding Bonds with interest rates ranging from 1.79% to 2.77%. Proceeds were used to purchase U.S. Government securities to pay interest and to advance refund the Series 2005 Revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. These U.S. Government securities were deposited with an escrow agent to provide debt service and refunding of the Series 2005 Bonds from August 2006 to August 2023. The advance refund resulted in a decrease of total debt service payments of approximately \$240,000 and resulted in an economic gain of approximately \$227,000. For financial reporting purposes, these 2005 bonds are considered defeated and, therefore, removed as a liability from the financial statements.

The Series 2015 Bonds are limited obligations of the Development Authority of Clayton County. The Series 2015 Bonds are payable solely from the Pledged Revenues (as defined by the bond documents) and amount to be paid by the County to the Development Authority pursuant to an Intergovernmental Contract dated August 1, 2016 (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 2015 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 2015 Bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2015 Bonds on all property in the County subject to such tax only in the event that the net revenues are insufficient to replenish debt service on the Series 2015 bonds. The first semi-annual principal payment on the bonds began on August 1, 2016.

In April 2018, the Development Authority sold an apartment complex and paid off the outstanding balance of Series A of the 2015 Bonds.

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, 2023, management believed the Development Authority was in compliance with all covenants provided on this issue.

3. Debt Service for Primary Government Revenue Bonds Payable

The County's revenue bonds payable debt service requirements as of June 30, 2023 for the Series 2019 Bonds (**Direct Placement**), are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	1,145,000	134,865	1,279,865
2025	1,180,000	109,446	1,289,446
2026	1,215,000	83,250	1,298,250
2027	1,250,000	56,277	1,306,277
2028	<u>1,285,000</u>	<u>28,527</u>	<u>1,313,527</u>
	\$6,075,000	\$412,365	\$6,487,365

The County's revenue bonds payable to debt service requirements as of June 30, 2023, excluding the Development Authority bonds and Series 2019 Bonds, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	560,000	188,100	748,100
2025	580,000	172,425	752,425
2026	595,000	156,269	751,269
2027	610,000	139,700	749,700
2028	3,315,000	433,744	3,748,744
2029-2035	<u>1,460,000</u>	<u>40,425</u>	<u>1,500,425</u>
	\$7,120,000	\$1,130,663	\$8,250,663

The schedule on the previous page 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:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
December 31,			
2023	<u>1,355,000</u>	<u>37,532</u>	<u>1,392,532</u>
	\$1,355,000	\$37,532	\$1,392,532

4. Primary Government General Obligation Bonds Payable

2020 Special Purpose Local Option Sales Tax Bond Issue: On October 28, 2020, the County issued the Clayton County, Georgia SPLOST Revenue Bond Series 2020 in the amount of \$72,000,000 for the purpose of financing various capital outlay projects. The bonds mature from 2022 through 2027, with an interest rate of 95%. Repayment will be derived from special purpose local option sales tax collections. General obligation bonds are direct obligations and pledge the full faith and credit of the County.



5. Debt Service for Primary Government General Obligation Bonds Payable

The general obligation bonds payable to debt service requirements as of June 30, 2023, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	11,930,000	460,940	12,390,940
2025	12,065,000	347,604	12,412,604
2026	12,195,000	232,988	12,427,988
2027	<u>12,330,000</u>	<u>117,135</u>	<u>12,447,135</u>
	\$48,520,000	\$1,158,667	\$49,678,667

6. Discretely Presented Component Unit Revenue Bonds Payable

Landfill Authority

In August 2015, the Landfill Authority issued \$8,965,000 of Solid Waste Management Authority Refunding Bonds Series 2015B (interest rate 2.04%). Proceeds of these bonds were used for a current refunding of the Solid Waste Management Authority Refunding Bonds Series 2006B. This refunding resulted in a reduction of debt service payments of approximately \$1,174,000. At June 30, 2023, the outstanding balance of the Series 2015B Bonds was \$2,835,000.

7. Debt Service for Discretely Presented Component Units Bonds Payable

Landfill Authority

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	930,000	57,834	987,862
2025	945,000	38,862	983,862
2026	<u>960,000</u>	<u>19,584</u>	<u>979,584</u>
	\$2,835,000	\$116,280	\$2,951,280

8. Financed Purchases from Direct Borrowings

During the fiscal year ended June 30, 2010, the County entered into Phase I of a financed purchase agreement for energy saving and conservation equipment and services. The total cost of the project was \$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-financed purchase agreement, also for energy saving and conservation equipment and services. The total 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 financed purchase agreements are due semi-annually with interest at 2.7288% and 2.6527%, respectively.

During the fiscal year ended June 30, 2020, the County entered into a financed purchase agreement for eight fire trucks at a total cost of \$4,156,256 of which all is related to the County.

As of June 30, 2023, the County had equipment under financed purchase agreements with a cost of \$4,156,256 and accumulated depreciation of \$2,881,379.

Total remaining payments required by financed purchase agreements of the primary government for each fiscal year ending June 30, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	848,565	36,395	884,960
2025	<u>866,572</u>	<u>18,389</u>	<u>884,961</u>
	\$1,715,137	\$54,784	\$1,769,921



9. Lease Liability

The County has an active non-cancellable lease agreement as a lessee. A description of that agreement and the related balances are as follows:

The County has entered into an agreement with a third party to lease a building for the use of the Clayton County Public Defender's Office. This agreement terminates on June 30, 2030 and monthly payments of \$8,161 through June 30, 2022, at which point monthly payments increase by approximately 3% throughout the life of the lease. At June 30, 2023, the outstanding balance on the County's lease liability for this building totals \$740,466.

Debt service to maturity on the County's outstanding lease is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	89,915	13,988	103,906
2025	94,866	12,145	107,011
2026	99,979	10,201	110,180
2027	105,380	8,512	113,532
2028	110,951	5,993	116,944
2029-2030	<u>239,375</u>	<u>5,055</u>	<u>244,430</u>
	\$740,466	\$55,534	\$796,000

10. Subscription Liabilities

During the fiscal year ended June 30, 2023, the County had active non-cancellable subscription-based information technology arrangements (SBITAs) reported in governmental activities. These arrangements involve the County's right-to-use software related to emergency medical services, public safety, and general government functions. As the arrangements do not contain stated specified interest rates, the County has used its incremental borrowing rate for similar assets of 2.6% as the discount rate for all SBITAs as of June 30, 2023.

Future principal and interest payments on the County's SBITAs on June 30, 2023 were as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	1,571,239	107,633	1,678,872
2025	1,652,050	68,759	1,693,809
2026	585,743	28,543	614,286
2027	562,802	14,238	577,040
2028	17,125	875	18,000
2029-2030	<u>23,550</u>	<u>447</u>	<u>23,997</u>
	\$4,385,509	\$220,495	\$4,606,004

11. Landfill Closure and Post-closure 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 post-closure care costs, recorded in the entity-wide statement of net position, are \$682,430 on June 30, 2023. 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 on landfill Site 3 in July 1995. This site was established by, and operations are reported by, the discretely presented Landfill Authority. The County's engineers estimated the total capacity of the site at 4,927,200 cubic yards and total closure and post-closure costs at \$6,868,042. The estimated total current cost of the landfill closure and post-closure 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, 2023. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology or changes in landfill laws, and regulations. The County has recorded a liability of \$5,266,225 based on 3,515,347 cubic yards of capacity used since the site was opened. This represents 76.68% of the estimated total capacity at June 30, 2023. The estimated remaining landfill life is approximately 93 years.



12. Changes in Long-Term Liabilities

Primary Government

Long-term liability activity for the County's year ended June 30, 2023, and the Development Authority's year ended December 31, 2022 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Financed purchase agreements	\$ 2,546,070	\$ -	\$ (830,933)	\$ 1,715,137	\$ 848,565
Lease liability	825,587		(85,121)	740,466	89,915
Subscription liabilities	3,691,555	\$ 2,634,778	(1,940,824)	4,385,509	1,571,239
General Obligation bonds	60,325,000	-	(11,805,000)	48,520,000	11,930,000
Revenue Bonds	11,335,000	-	(2,860,000)	8,475,000	1,915,000
Plus premium on issuance of bonds	61,255		(61,255)	-	-
Revenue bonds - direct placement	6,180,000	-	(105,000)	6,075,000	1,145,000
Total revenue bonds	17,576,255	-	(3,026,255)	14,550,000	3,060,000
Landfill closure and post-closure costs	595,266	87,164	-	682,430	-
Compensated absences	12,668,657	18,585,061	(18,477,888)	12,775,830	6,771,190
Claims/judgments payable	3,224,263	11,553,868	(1,232,551)	13,545,580	2,853,787
Workers compensation claims liability	2,044,906	4,874,290	(2,516,707)	4,402,489	1,534,143
Medical claims liability	1,210,000	11,804,621	(12,106,203)	908,418	908,418
Net pension liability	464,775,384	71,303,374	(193,893,788)	342,184,970	-
Total OPEB liability	215,548,000	13,222,000	(62,617,000)	166,153,000	5,350,000
	\$ 785,030,943	\$ 134,065,156	\$ (308,532,270)	\$ 610,563,829	\$ 34,917,257

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2022, as it is considered a blended component unit of the County.

Compensated absences, claims and judgments payable, landfill closure and postclosure costs, the net pension liability and the total OPEB liability are ordinarily liquidated by the General Fund.

Component Units

Long-term liability activity for the Landfill Authority for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	3,740,000	-	(905,000)	2,835,000	930,000
Closure/post-closure cost	4,900,055	366,170	-	5,266,225	-
Total Landfill Authority	\$8,640,055	\$366,170	\$(905,000)	\$8,101,225	\$930,000



APPENDIX



Glossary

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether cash is received at that time) and expenditures are recorded when goods and services are received (whether 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 the 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 Comprehensive 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.

Annual Required Contribution: Term used in connection with defined benefit contribution pension and other post-employment benefit plans to describe the amount an employer must contribute in a given year.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Appropriated Budget: Expenditure authority created by the appropriation bills or ordinances that are signed into law and related to estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

Assessed Valuation: A value assigned to real estate or other property by a government as the 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.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Balanced Budget: Budgeted appropriations/expenditures must be equal to budgeted anticipations/revenues.

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 is used to determine when revenues and expenditures are recognized for budgetary purposes.



Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond Anticipation Note: Short-term, interest-bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

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 Chairperson. The County Commission must approve any budget amendments which increase 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 98).

Budget Document: The instrument used by the County Commission Chairperson 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.

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 Assets: All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

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 is 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).

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 repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

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 is also sometimes encountered in conjunction with annuity contracts purchased in connection with lottery prizes and settlement 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: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

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: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Fund: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year: The time period designated by the County signifies the beginning and ending period for recording financial transactions. Clayton County has specified July 1 to June 30 as its fiscal year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fund: A fiscal and accounting entry, which comprises a self-balancing set of accounts which reflect all assets, liabilities, revenue and expenditures or expenses necessary to disclose a 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 features 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 benefits) trust funds, investment trust funds, private purpose trust funds, and agency funds.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

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 non-exchange 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 from the use of idle money.

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 post-closure 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 separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program 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 is 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% of corresponding totals for all governmental or enterprise funds and at least 5% 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 the 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.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

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.

Retained Earnings: When an entity collects more money than it spends within a year. Also known as fund balance.

Revenue: The term designates an increase in a fund's assets, which does not increase a liability, represents a repayment of an expenditure already made, represents a cancellation of certain liabilities or represents an increase in contributed capital.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bonds: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

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 by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Tax Digest: Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.

Zero-Based Budget: An operating, planning and budgeting process, which requires each manager to justify all dollars requested from scratch.



Acronyms

A - Appointed
ADA - Americans with Disabilities Act
AICPA - American Institute of Certified Public Accountants
ARPA - American Rescue Plan Act
ACFR - Annual Comprehensive Financial Report
ARC - Atlanta Regional Commission
BOC - Board of Commissioners
CCPD - Clayton County Police Department
CCSO - Clayton County Sheriff's 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
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 911 Emergency Call
EEO - Equal Employment Opportunity
EMA - Emergency Management Agency
EMS - Emergency Medical Service
EMT - Emergency Medical Technician
EPA - Environmental Protection Agency
FAA - Federal Aviation Administration
FASB - Financial Accounting Standards Board
FCC - Federal Communications Commission
FEMA - Federal Emergency Management Agency
GAAP - Generally Accepted Accounting Principles
GAAS - Generally Accepted Auditing Standards
GAGAS - Generally Accepted Government Auditing Standards
GASB - Government Accounting Standards Board
GDOT - Georgia Department of Transportation
GEMA - Georgia Emergency Management Agency
GIS - Geographic Information Systems
GO - General Obligation
GRTA - Georgia Regional Transportation Agency
GRETA - Georgia Regional Transportation Agency
GFOA - Government Finance Officers Association
HEAT - Highway Enforcement Aggressive Traffic
HUD - Housing & Urban Development
HVAC - Heating Ventilation Air Conditioning
IGAS - Interpretation of Government Auditing Standards
INS - Immigration & Naturalization Service
JAG - Justice Assistance Grant
LLEBG - Local Law Enforcement Block Grant



LOST - Local Option Sales Tax
MARTA - Metropolitan Atlanta Rapid Transportation Authority
M & O - Maintenance & Operation
NCGA - National Council on Governmental Accounting
OPEB - Other Post-Employment Benefits
O.C.G.A - Official Code of Georgia Annotated
OED - Office of Economic Development
P & R - Parks & Recreation
PO - Purchase Order
POR - Purchase Order Requisition
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

