

CLAYTON COUNTY, GEORGIA



ANNUAL OPERATING BUDGET FISCAL YEAR 2017

BOARD OF COMMISSIONERS

Jeffrey E. Turner, Chairman
Sonna Gregory, Vice Chairman
Gail Hambrick
Shana M. Rooks
Michael Edmondson

District One
District Two
District Three
District Four

Prepared By:
Ramona Bivins, Chief Financial Officer
Dennis Johnson, Deputy CFO Budget and Grants
Steffany Lewis, Financial Management Analyst
Shawannda Wilson, Financial Management Analyst



CLAYTON COUNTY BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Commissioner Shana M. Rooks

Chairman Jeffrey E. Turner

Vice Chairman Sonna Gregory
Commissioner Gail Hambrick



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clayton County, Georgia for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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



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Reader's Guide

INTRODUCTION

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

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

BUDGET SUMMARY SECTION

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

POLICIES AND PROCEDURES

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

CAPITAL BUDGETING

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

DEPARTMENTAL BUDGETS

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

APPENDIX

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



CLAYTON COUNTY FINANCE DEPARTMENT

112 SMITH STREET
JONESBORO, GEORGIA 30236
PHONE: 770-477-3222
FAX: 770-477-3235

Ramona Thurman Bivins, Chief Financial Officer

Fiscal Year 2017 Budget Message

June 7, 2016

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

In accordance with state law, the proposed annual operating budget for Clayton County, Georgia for fiscal year ending June 30, 2017 is attached hereto. The proposed budget has been advertised as required by law and was adopted on June 7, 2016. The primary purpose of the County's budget and budgetary process is to develop, adopt and implement a fiscally sound and sustainable plan for accomplishing the mission of the Board. Due to continuing difficult economic circumstances felt across the nation, there is a critical need to find a balance between preserving essential services for Clayton County residents while minimizing tax increases on residents.

The Fiscal Year (FY) 2017 general fund budget totals \$188 million, an increase of \$3.1 million, or 1.7%, from the FY 2016 amended budget. The increase results primarily from expenditure increases for compensation enhancements for eligible public safety personnel as well as a cost of living adjustment for all eligible employees. The following is a summary of the more noteworthy changes by budget type and category.

The Operating Budget

Although there have been slight improvements in the economy, Clayton County continues to face economic challenges as reflected in its economic indicators. For the past several years, residential values have been down due to the mandated inclusion of foreclosure values which have been at an all-time high level in Clayton County since 2009. However, since the economic downturn, we are seeing a stabilizing trend in the increase of residential values. The collection of County revenues has suffered as a result of the hardships experienced throughout the community as well as federal and state reductions in local funding. Although residential property values have increased, we experienced a decrease in commercial values primarily as a result of HB399 which eliminates assessment and taxation of the possessory interests of the concessionaires located at Hartsfield-Jackson International Airport. This reduction will result in a decrease in property tax revenues for FY 2017.

Clayton County
Fiscal Year 2017 Budget Message

Revenues:

- Property Taxes

Property tax revenue continues to be the County's most significant revenue source. Clayton County is beginning to experience a rebound in residential property values, the same that the nation has experienced in previous years. However, commercial values are down due to the enforcement of state legislation passed in 2014 that eliminates the County's ability to tax the possessory interest of the concessionaires located at Hartsfield-Jackson International Airport. The March preliminary tax digest for the FY 2017 budget is 3% lower than the prior year which represents approximately \$5.7 million in funds. Although there is a slight increase in the final tax digest, the overall digest is approximately 2% lower than the previous year's digest. In order to maintain revenues at a comparable level as the prior year to maintain existing services as well as aforementioned improvements, the gross millage will increase by 1.147 mills to 22.100 mills resulting in the net millage increasing by .734 mills to 16.596 mills after applying the LOST credit.

The maintenance and operations (M&O) millage rate is set at a level to correspond with the FY 2017 budgeted revenues. The table below shows the relationship between the base millage, the 1% Local Option Sales Tax Credit (millage credit), the net M&O millage for the General Fund and the taxes generated as a result of the corresponding millage rates. The FY 2017 Digest column is based on the final property digest dated June 18, 2016 and the approved a tentative proposed millage rate. Clayton County adopts a millage rate in July.

	FY 2016 Digest	FY 2017 Digest
Net Assessed Digest Value	\$6,167,494,046	\$6,029,867,455
Base Millage	20.953	22.100
Millage Credit 1% LOST Tax	(5.091)	(5.504)
Net Mill Rate	15.862	16.596
Gross Property Tax Levy	\$97,827,030	\$100,071,680
Net Collected – Est.	\$93,913,949	\$94,473,033

The LOST rebate amount for FY 2017 is \$33,190,117 which is higher than the \$31,400,473 rebated in FY 2016. Therefore, whenever the LOST increases from the prior year; it results in a millage credit that is higher than the prior year. The LOST rebate millage for FY 2016 was 5.091 compared to 5.574 for FY 2017.

The General Fund and the Fire Fund base millage rates are proposed to be 22.100 and 5.00 respectively, an increase of 1.147 to the General Fund base millage rate and no change to the Fire Fund base millage rate.

Clayton County
Fiscal Year 2017 Budget Message

Other taxes and assessments

Other taxes and assessments which, includes local option sales taxes as its largest category, are projected to be 9.12% higher than the FY 2016 amended budget. Licenses and permits are projected to be 2.55% lower than the prior year. Intergovernmental revenue is projected to be 7.31% lower than prior year. Fines and Forfeitures have decreased by 7.9% as a result of lower fines due to pre-trial intervention activities.

Although property tax revenues are starting to show some improvement, there are still challenges facing the County in regards to lower revenue collection in other areas, therefore expenses must be lowered comparably and/or additional revenues identified to meet the projected budgetary needs. The FY 2017 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 FY 2017 budget reflects this sentiment and includes various pay increases for employees at a cost of \$4.7 million. Prior to this increase, the FY 2015 budget included payroll enhancements through a 3% cost of living adjustment (COLA) at a cost of \$3.5 million, the first pay increase in seven years. Prior to FY 2015 the last increase in pay awarded to Clayton County Employees was a 2.50% COLA at a cost of \$2.2 million during the FY 2008 budget.

Public safety challenges are multi-faceted requiring various types of measures to hopefully arrive at a favorable outcome. Clayton County's Fire, EMT, Police, and Sheriff personnel are highly trained, motivated, professional and skilled to the extent that they are recognized for that superior level of competence by various organizations throughout both the state and the nation. The bad news is that other governments want our public safety personnel to work for them. A recent example occurred when four new large city governments were created in Fulton County in their wealthy and heavily populated northern suburbs. We have lost, and continue to lose, many excellent employees to these start-up organizations. In effort to retain public safety personnel surrounding counties and municipalities are implementing pay incentives to recruit new employees as well as retain existing employees. Like many counties and cities, Clayton County will provide incentives to recruit new public safety personnel and retain their highly trained and skilled public safety employees.

The FY2017 budget includes increases equivalent to two steps for eligible public safety personnel at a cost of \$1.3 million, a 3% COLA for all eligible employees at a cost of \$3.3 million and increases to address pay parity for certain management positions identified by Human Resources at a cost of \$0.1 million.

- *Vehicle Replacement Reserve*

The County has utilized a vehicle replacement reserve account since FY 2006. The value of the reserve for FY 2017 is \$1.8 million, an increase of \$1.5 million from FY2016. This increase, along with vehicle replacement funds included in the 2015 SPLOST will allow the County to replace its aged fleet countywide 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 from the reserve after being evaluated by Fleet Maintenance. Prior to FY 2006, each County vehicle was assigned a score

Clayton County
Fiscal Year 2017 Budget Message

based on a point system which evaluated vehicles based on repair costs, age and mileage. Fiscal Year 2005 was the last year the point system was utilized and \$2,002,000 was spent to replace vehicles.

The Capital Budget

Although there appears to be a decrease in capital budgeted in the proposed FY2017 budget, funds are amended in from reserves as projects and/or sites for construction are identified.

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

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

The 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 2004 SPLOST generated approximately \$60 million over the same five year period to fund construction of recreation centers.

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

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

The 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 less 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 original Local Option Sales Tax (LOST) distribution percentages. The cities received 25.15% in aggregate and the County received 74.85%. The formula is used after the cost of the level 1 project (Juvenile Justice Center) has been deducted.

Approximately \$125 million was allocated for continuation of the Road Infrastructure Program which includes maintenance, safety and road improvement projects driven by Transportation and Development. Additionally, \$15 million was allocated for the Juvenile Justice Center, the only level one project included in this SPLOST program.

Clayton County
Fiscal Year 2017 Budget Message

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 and Northeast Police Precinct opened in August 2012, December 2012, March 2013, November 2015, and March 2106 respectively. The countywide public safety digital network was also completed during FY2016. In addition to the aforementioned projects, purchases were completed for police vehicles and fire apparatus. Projects currently under design and/or construction include the Animal Control offices and kennel as well as acquisition of land for recreation and senior centers. The Clayton County Board of Commissioners, in conjunction with department heads, is developing plans for the remaining projects.

- *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 no level 1 or level 2 projects are included in the 2015 SPLOST.

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

**Clayton County
Fiscal Year 2017 Budget Message**

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

<u>Department</u>	<u>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. In addition to the aforementioned projects, purchases were made for police vehicles, fire apparatus and public service fleet. Projects currently under design and/or construction include the County Enterprise Software System, Comprehensive Justice Management and Information System and Jail Security/Access Control/Video Surveillance System; modernization of Public Safety and Public Service fleets (including but not limited to the acquisition of fleet for Fire/EMS, Police Department, Sheriff's Office and Department of Building Maintenance) and Transportation and Development (roads and sidewalks) projects. The Clayton County Board of Commissioners, in conjunction with department heads, is developing plans for the remaining projects.

Clayton County
Fiscal Year 2017 Budget Message

Budget Comparison by Fund

The following table shows the FY 2017 proposed budget compared to the FY 2016 amended budget, detailed by fund. Changes between the FY 2017 budget and the FY 2016 amended budget will only be discussed if the change is greater than 10% but will discuss changes in the General Fund.

Clayton County, Georgia Operating Budget Comparison FY 2016 Amended Budget and FY 2017 Budget By Fund			
FUND	FY 2016 Amended	FY 2017 Budget	% Change
General Fund	184,919,941	187,995,206	1.7%
Special Revenue Funds			
Fire District Fund	20,522,204	21,060,584	2.6%
Hotel and Motel Tax Fund	535,048	627,576	17.3%
Tourism Authority Fund	752,150	780,500	3.8%
Emergency Telephone System Fund	4,164,234	4,123,916	-1.0%
Federal Narcotics Fund	276,340	100,000	-63.8%
State Narcotics Fund	354,122	150,000	-57.6%
Jail Construction and Staffing Fund	1,060,500	1,003,000	-5.4%
Juvenile Supplemental Services Fund	13,000	11,500	-11.5%
Drug Abuse Treatment and Education Fund	144,200	144,200	0.0%
Alternative Dispute Resolution Fund	224,516	221,568	-1.3%
Victim Assistance Fund	551,374	564,138	2.3%
Domestic Seminars Fund	16,000	11,500	-28.1%
State Court Technology Fee Fund	208,446	163,312	-21.7%
Law Library Fund	108,748	129,089	18.7%
Clayton Collaborative Fund	58,500	12,500	-78.6%
Aging Grant Fund	1,716,749	550,000	-68.0%
Housing & Urban Development Fund	13,464,643	0	-100.0%
Street Lights Fund	1,691,670	1,704,521	0.8%
Other County Grants Fund	4,739,958	453,339	-90.4%
Ellenwood TAD Fund	587,188	589,875	0.5%
Mountainview TAD Fund	-	-	-
Capital Project Funds			
Road & Recreation Projects	65,908,207	13,671,858	-79.3%
SPLOST 2009	88,687,164	21,986,292	-75.2%
SPLOST 2015	76,027,165	42,859,002	-43.6%
Ellenwood TAD Capital Projects Fund	585,188	579,875	-0.9%
Debt Service Fund	14,832,966	15,034,643	1.4%
Enterprise Fund			
Landfill	3,706,564	3,905,899	5.4%
Internal Service Funds			
Workers Compensation Fund	1,577,800	1,889,935	19.8%
Medical Self Insurance Fund	19,733,209	20,743,825	5.1%
Total Operating Budget	507,167,794	341,067,653	-32.8%

Clayton County
Fiscal Year 2017 Budget Message

The General Fund increased by 1.7% from the FY 2016 Amended Budget primarily as a result of personnel salary enhancements and investment in capital items.

The 3% Hotel/Motel Tax fund increased 17.3% as a result of higher Economic Development budgets to fund new business opportunities.

The Federal Narcotics Fund expenditures decreased 63.8% due to the County only being able to budget funds held in reserve.

The State Narcotics Fund expenditures decreased 57.6% due to the County only being able to budget funds held in reserve.

The Juvenile Supplemental Services Fund expenditure decreased 11.5% due to decrease in revenues.

The Domestic Seminars Fund decreased 28.1% due to lower revenues collected for this fund.

The State Court Technology Fund decreased 21.7% as a result of anticipated lower revenues for fiscal year 2017.

The Law Library Fund is increasing 18.7% based on higher revenues for fiscal year 2017.

The Clayton Collaborative Fund, the Aging Grant, the Housing and Urban Development Fund, and the Other County Grants Funds all appear to have been reduced for FY 2017; however those funds are amended in to 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, the 2009 and 2015 SPLOST funds appear to have decreased; however funds are amended in as projects and/or sites for construction are identified. Carry-forwards are done during the first quarter of the year to bring forward unspent budgeted funds for projects that could not be completed in the prior year.

The Workers Compensation Fund increased as a result of higher anticipated costs for fiscal year 2017.

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

The proposed budget strikes a critical balance between preserving essential services for County residents and reducing expenditures to meet projected revenue levels. Clayton County continues to maintain a responsive government, comparatively low property taxes, high service levels and a strong financial position. Clayton County's finances remain healthy due to its conservative fiscal policies. The County has a bond rating of Aa2 from Moody's Investors Service, Inc. and AA by Standard & Poor's Rating Services. In September, 2014 the bond rating for Clayton County was reaffirmed.

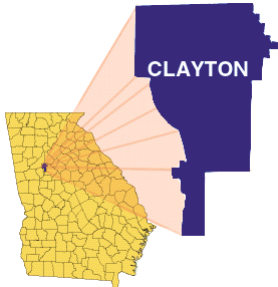
Respectfully submitted,

Ramona Bivins

Ramona T. Bivins
Chief Financial Officer

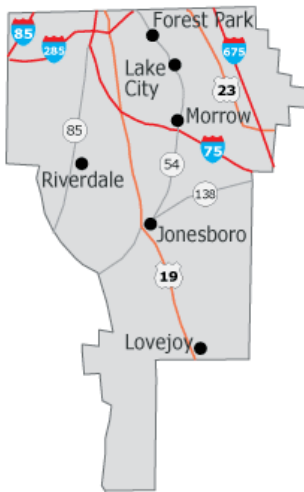
CLAYTON COUNTY, GEORGIA
2017 BUDGET DOCUMENT
INTRODUCTION

History of Clayton County



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

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



Jonesboro – The city of Jonesboro incorporated in 1859 and is the fictionalized setting for Margaret Mitchell's "Gone with the Wind" novel. The population in 2010 was 4,724 and the median household income was \$34,426. Jonesboro covers a 2.6 square mile radius.

Morrow – The city of Morrow became a part of Clayton County in 1858 when Clayton was created from parts of Henry and Fayette counties. They were granted a charter to become a city in 1943. The population in 2010 was 6,445 and the median household income was \$45,482. Morrow covers a 2.9 square mile radius.

Lovejoy – The city of Lovejoy has a population of 6,422 and a median household income of \$46,932. Lovejoy covers a 2.3 square mile radius.

Lake City – Lake City has a population of 2,612 and a median household income of \$37,035. It covers a 1.8 square mile radius.

Riverdale – Riverdale is home to Clayton County's only hospital which is also one of the top employers for the county. Riverdale has a population of 15,134, a median household income of \$36,583 and covers a 4.3 square mile radius.

Forest Park – Forest Park is Clayton County's largest municipality and was incorporated in 1908. The population in 2010 was 18,468 and the median household income was \$30,987. It covers 9.4 square miles

CLAYTON COUNTY, GEORGIA 2017 BUDGET DOCUMENT INTRODUCTION

History of Clayton County continued

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



Old Clayton County courthouse, built in 1869, is located one block north of 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.

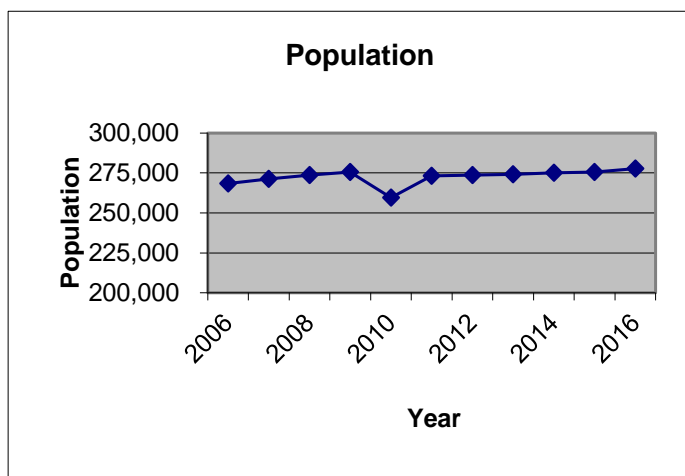


The Historic Courthouse (left) and the Harold R. Banke Justice Center (right) house essential County functions such as; Superior Court and Judges, Clerk of Superior/Magistrate Courts, Clerk of State Court, District Attorney's Office, Magistrate Court and Judges, State Court and Judges, Solicitor General's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

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

CLAYTON COUNTY, GEORGIA
2017 BUDGET DOCUMENT
INTRODUCTION

Population



Clayton County experienced a dramatic surge in population from 10,260 in 1930 to 150,357 in 1980, making it one of the fastest growing Counties in the state. The close proximity to downtown Atlanta makes it a prime location for commuters to live, shop and attend various activities. The growth continued from 1990 to 2000 with the population growing at a 29.9% rate. The population increased from 236,517 in 2000 to 259,424 in 2010 a growth rate of 9.7% over the last ten years based on the latest census data. In 2017 population is estimated to grow to 277,570.

Governmental Structure

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

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

CLAYTON COUNTY, GEORGIA
2017 BUDGET DOCUMENT
INTRODUCTION

Services Provided by Clayton County



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

Clayton County provides a complete range of services to its citizens to include the following: police and fire protection, emergency medical services, 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 2017 budget provides for no reduction in County 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 service in the unincorporated areas of Clayton County. The Clayton County Police Department is housed in a modern 94,000 square foot building constructed in 2004.

That space is shared with Communications and Emergency Management. The 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 became difficult to maintain the older outdated equipment. The current space should accommodate anticipated growth for the next 25 years. Communications receives and dispatches emergency and non-emergency calls. The center is staffed with certified and trained officers and is actively involved in public education and community outreach activities. Emergency Management coordinates the efforts of the county in preparing for major disasters and emergencies.

The primary responsibility of the Fire Department is to respond to medical emergencies, vehicle crashes, gas leaks, building fires, vehicle fires, wood/grass fires and natural disasters to protect the citizens of Clayton County. Non-emergency services provided include fire code inspections, building plan review, pre-fire planning for equipment, fire cause and arson investigations. The Fire Department is responsible for 14 fire stations throughout the County. During 2016 the County agreed to provide fire services for Lake City. The County also provides fire services for Lovejoy and Jonesboro.

In fiscal year 2016, the County Fire Department ushered in 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.

**CLAYTON COUNTY, GEORGIA
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INTRODUCTION**

Services Provided by Clayton County continued



The Multipurpose Fire Training facility built with SPLOST funds, will house training for new recruits for both the County and the Region.



The new Sector Two Precinct opened in March 2016 was funded from SPLOST and will provide enhanced Police services for the Ellenwood area.

CLAYTON COUNTY, GEORGIA
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INTRODUCTION

Services Provided by Clayton County continued

During fiscal year 2015 Clayton County approved a one percent sales tax to fund the County's full participation in Marta. Service began in January, 2015 with three initial bus routes. During fiscal year 2016, additional routes will be 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 October 2012 the hospital reached an agreement for management services with Emory Healthcare. Southern Regional Health System consists of the following: Southern Regional Medical Center, a 406-bed full-service hospital featuring a state of the art outpatient surgery center, and one of the busiest emergency departments in the State, Southern Regional Psychiatric Center, The Surgery Center at Mt. Zion; Southern Regional Homecare, Medicare and Medicaid certified home health agency and Women's Life Center, a 107,000 square foot, state of the art facility that offers complete obstetrical, gynecological, diagnostic and educational services for women. The Southwood Comprehensive Medical Center is one of 13 medical center facilities operated by Kaiser Permanente of Georgia, the state's largest non-profit health plan. The newly expanded Southwood Comprehensive Medical Center in Jonesboro officially opened on May 1, 2014 and more than doubled the size while expanding capabilities of the facility. Kaiser Permanente provides comprehensive healthcare services to more than 222,074 citizens in the state of Georgia.

Quality and distinction describe Clayton County's educational institutions, where programs, facilities and faculty produce educated young men and women prepared for college or career. From preschool to 12th grade, the nearly 50,823 students enrolled in the sixty-seven Clayton County Public Schools have access to some of the best instructional programs in the country. The school system has approximately 3,300 full and part-time teachers. Nearly 50% of the teaching staff holds advanced degrees, and many have earned achievement awards on state, national and international levels. Clayton County Schools rank among the top in the country for access to technology. Facilities include sophisticated computer networks, technology labs, a fully equipped TV production studio and a 1,800 seat Performing Arts Center. The Clayton County School system is certified by the Southern Association of Colleges and Schools.



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

CLAYTON COUNTY, GEORGIA
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INTRODUCTION

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 7,000 thousand students preparing for more than forty majors. People are served annually through the second largest continuing education program in Georgia which includes small business and international business development programs, a mobile computer learning lab and other community outreach programs.

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



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

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

CLAYTON COUNTY, GEORGIA
2017 BUDGET DOCUMENT
INTRODUCTION

Services Provided by Clayton County continued

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

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



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

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



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

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.

CLAYTON COUNTY, GEORGIA
2017 BUDGET DOCUMENT
INTRODUCTION

VISION

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

MISSION

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

FISCAL YEAR 2017 STRATEGIC FOCUS

The Clayton County Board of Commissioners is focused on improving operational performance and accountability. Research shows that governments that are successful at delivering quality, cost-effective services are those that are able to plan their future with clarity and purpose, are intentional in their direction, and strategic in their efforts.

Over the past few months we have actively engaged the organization towards a Performance Management culture. As such, the County is changing the way it creates budgets - from developing traditional line item budgets to developing more strategic and priority-based budgets, reflecting operational outcomes. In line item budgets, performance and accountability are measured by whether or not a department spent what it said it would spend on supplies, personnel, travel, etc. Priority-based budgets focus on measuring progress towards organizational goals.

Clayton County is committed to making the best business decisions possible for its citizens. This means making the best use of resources and planning ahead to anticipate the future we want to create. It means making decisions to produce results that make a difference in people's lives and give taxpayers value for their money. Developing outcome-oriented service plans is a key step in the strategic plan improving service delivery. Our strategic priorities and policy-level goals will include the foundation of a 3-year strategic operating plan that will provide a forecast of key deliverables and performance indicators to include the following parameters:

- **Quality of Life**
- **Economic Opportunity**
- **Growth Management**
- **Fiscal Management**
- **Communication & Image**
- **Governance**

**CLAYTON COUNTY, GEORGIA
2017 BUDGET DOCUMENT
INTRODUCTION**

National and Global Economic Conditions and Outlook

As part of the ongoing budget process the County continually reviews and monitors economic data at the national level. This information is essential to provide insight into the impact of the national economy on local decisions.

Since the end of the Great Recession more than six years ago, the U.S. economy has grown at less than a 2.0% annualized rate. The economic recovery has had unusual features that have been difficult to predict, and the path of the economy in coming years is also likely to be surprising in various ways. Several times the economy has begun to show signs that growth was breaking out on the upside, however the rate of recovery has remained sluggish. Consumer spending continues to increase, as consumers are seeing increases in disposable income resulting from a steadily improving job market.

Improvement in the housing market is expected to continue. Residential investment will rise steadily this year and next as housing starts rise to roughly 1.398 million annually. New home construction has shown its strongest growth since before the housing collapse in 2008. The impact of increased demand for homes is driving prices higher in selected markets. The excess supply of houses that existed in previous years is decreasing and housing prices are expected to rise in certain regions of the Country. In many areas of the Country, housing shortages

Interest rates have remained at historically low levels. While the Federal Reserve raised rates in December, 2015, rates are not expected to drastically increase over the next two years. The Federal Reserve has given every indication that it will selectively raise interest rates when the economic outlook and growth dictates it will sustain growth.

Purchases of goods and services by state and local governments has grown faster in the previous few years than in the past as revenues increase. Local governments have begun to hire employees and



increase wages as revenues are beginning to increase and they are expected to restore some of the spending cuts have been made in response to the decline in both sales tax revenues and property assessments. With property values on the rise in some markets, many regions are seeing the first increase in tax revenues since before the economic downturn.

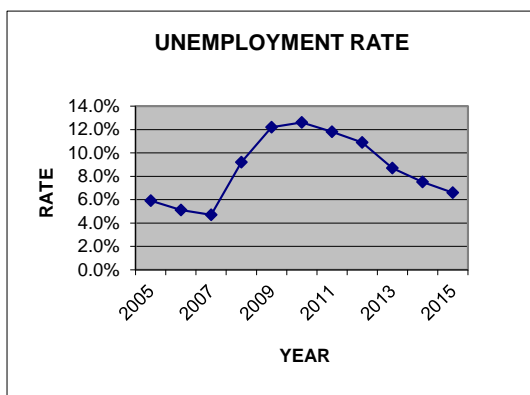
Inflation is expected to remain below 2% (0.85% as of March, 2016) given the moderate pace of economic growth. A major source lower inflation has been energy costs. Lower energy costs have helped push the inflation rate below 1%. It is anticipated possibly that slight price increases in gas will emerge and

negatively impact the inflation rate. Overall it is expected that oil and gas prices will not derail the economy in 2017.

CLAYTON COUNTY, GEORGIA
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Local Economic Conditions and Outlook

Clayton County has been making a continued recovery from the economic recession, which impacted all businesses. A very strong recovery has been seen in the past twelve months. In the Industrial/Flex Space market the vacancy rate has dropped from a high in 2013 of 15% down to 10%. Asking Rent over the same period has increased 29%. The Office market has seen its vacancy rate drop from 22% down to 14.8%, with an increase in Asking Rent of 10%. On the Retail side vacancies have gone from 17.8% down to 11.7%. In 2015, more than 2 million square feet of industrial space was absorbed in the County. As a result, more than 2.5 million square feet of industrial space is planned for 2016. Clayton County continues to lead the Southern Crescent with the largest amount of industrial space with more than 43.5 million square feet.



The same trend is found in Clayton County's unemployment rate. Reaching a high in 2010 of 13.5%, the unemployment rate is now down to 6.6% in December 2015 and continues to decline. Average household income continues to increase. Much of this new growth is spring boarding on the great year of investment and job creation in 2014 and 2015 which saw over \$500 million in new investment and over 2,000 new jobs.

During the same time Clayton County voters approved new taxes to bring the Metropolitan Atlanta Rapid Transit Authority, MARTA bus and train service into the county, thereby having public transit available to Hartsfield-Jackson Atlanta International Airport and the City of Atlanta.

Other major drivers of business expansion and development in Clayton County include the County's nationally acclaimed self-sustaining water & wastewater treatment system, administered by the Clayton County Water Authority. In addition, Clayton County has transportation connections with 16 interstate exits on 4 major interstate highways. The county has Foreign Trade Zone #26, which includes the Atlanta Tradeport Magnet Site. It also connects quickly to the Port of Savannah using two of Norfolk Southern's main freight lines.

From December 2013 to December 2014, Clayton County was ranked 7th in the United States out of 339 large counties in terms of wage growth. Additionally, Clayton County recorded the fastest increase in average weekly wages in the state of Georgia for the same period.

The County Economic Development Office is fully implementing the Economic Plan and will initiate a number of small business assistance programs in conjunction with the Clayton Chamber and the Clayton State Small Business Development Center. The Economic Development Office over the past year has aggressively reached out to the existing industries in the County. From our efforts of reaching out to businesses, job growth and the number of companies that plan to expand in the county. In accordance with the economic development plan, the County will continue its focus on education and workforce development to ensure that the residents of Clayton County are prepared for the economy of the future.

**CLAYTON COUNTY, GEORGIA
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INTRODUCTION**

Local Economic Conditions and Outlook continued

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

Clayton County Top Ten Major Employers		
Company:	Employees: Percentage:	
Clayton Board of Education	7,300	4.68%
Delta Airlines, 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		
Taxpayer:	Assessed Value	Percentage:
Delta Airlines	563,972,106	9.34%
Air Tran Airways	142,275,921	2.36%
Georgia Power	135,967,251	2.25%
City of Atlanta	51,764,494	0.86%
Express Jet Airlines	45,665,578	0.76%
Clorox Company	44,503,410	0.74%
Atlanta Gas Light	36,539,332	0.61%
AMB Properties	26,388,320	0.44%
Southwest Airlines	21,524,748	0.36%
JC Penny	19,266,936	0.32%
Subtotal of 10 largest	1,087,868,096	18.02%

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

The primary local economic driver of the community is Hartsfield-Jackson Atlanta International Airport, supplying thousands of jobs, tax revenues, and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's second largest cargo facility and country's busiest airport, serving over 101.5 million passengers in 2015. The Airport and supporting businesses, employ over 58,000 individuals making it the largest employer in the state. The economic benefit to the metro area is estimated to exceed \$32.8 billion dollars.



In May, 2012 the Hartsfield-Jackson Airport opened the new Maynard H. Jackson International Terminal. The new 40 gate terminal is expected to meet the growing demand for international travel from Atlanta. The energy saving complex will provide travelers the ability to connect with over 80 destinations in over 53 countries. The new terminal serves over ten million passengers each year.

The budget for FY 2017 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

CLAYTON COUNTY, GEORGIA
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INTRODUCTION

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



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

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

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

CLAYTON COUNTY, GEORGIA

2017 BUDGET DOCUMENT

INTRODUCTION

Repair and maintenance on roads and bridges is a necessity that most citizens don't consider until an unfortunate accident occurs. Clayton County attempts to avoid those types of incidents by taking preventative measures to keep roads and bridges operational. Currently some of the bridges in the County are not able to sustain the weight of school buses. Although the cost to repair a bridge is substantial, it is definitely a major priority in this year's budget to repair weak bridges because it endangers the lives of Clayton County Citizens. As new residents continue to move into the County, they bring with them an immediate impact on traffic flows. With each additional vehicle on



the road, the potential for problems increases. Traffic counts begin to exceed existing road design capacities and intersections become overcrowded. For that reason, one of the priorities for the Transportation and Development Department is to monitor intersections and add traffic lights where necessary and to also repair and maintain the integrity of the County's roads. The County has designated approximately \$125.5 million in the 2009 SPLOST for road maintenance, safety and improvement projects to be spent over the next several years.



Employees are 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 2017 budget includes a 3% cost of living payroll enhancement for County employees as well as an additional 2.5% increase for eligible public safety employees. Fringe benefit projections are based on the approved positions within each department. The budget for the County and Employees portion of group insurance, are based on the new June 1, 2016 rates.

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

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

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

CLAYTON COUNTY, GEORGIA
2017 BUDGET DOCUMENT
INTRODUCTION

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



The Charlie Griswell Senior Center provides a center for the ever increasing senior population in Clayton County to maintain a healthy life style and participate 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.

**CLAYTON COUNTY, GEORGIA
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INTRODUCTION**

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



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

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

**CLAYTON COUNTY, GEORGIA
2017 BUDGET DOCUMENT
INTRODUCTION**



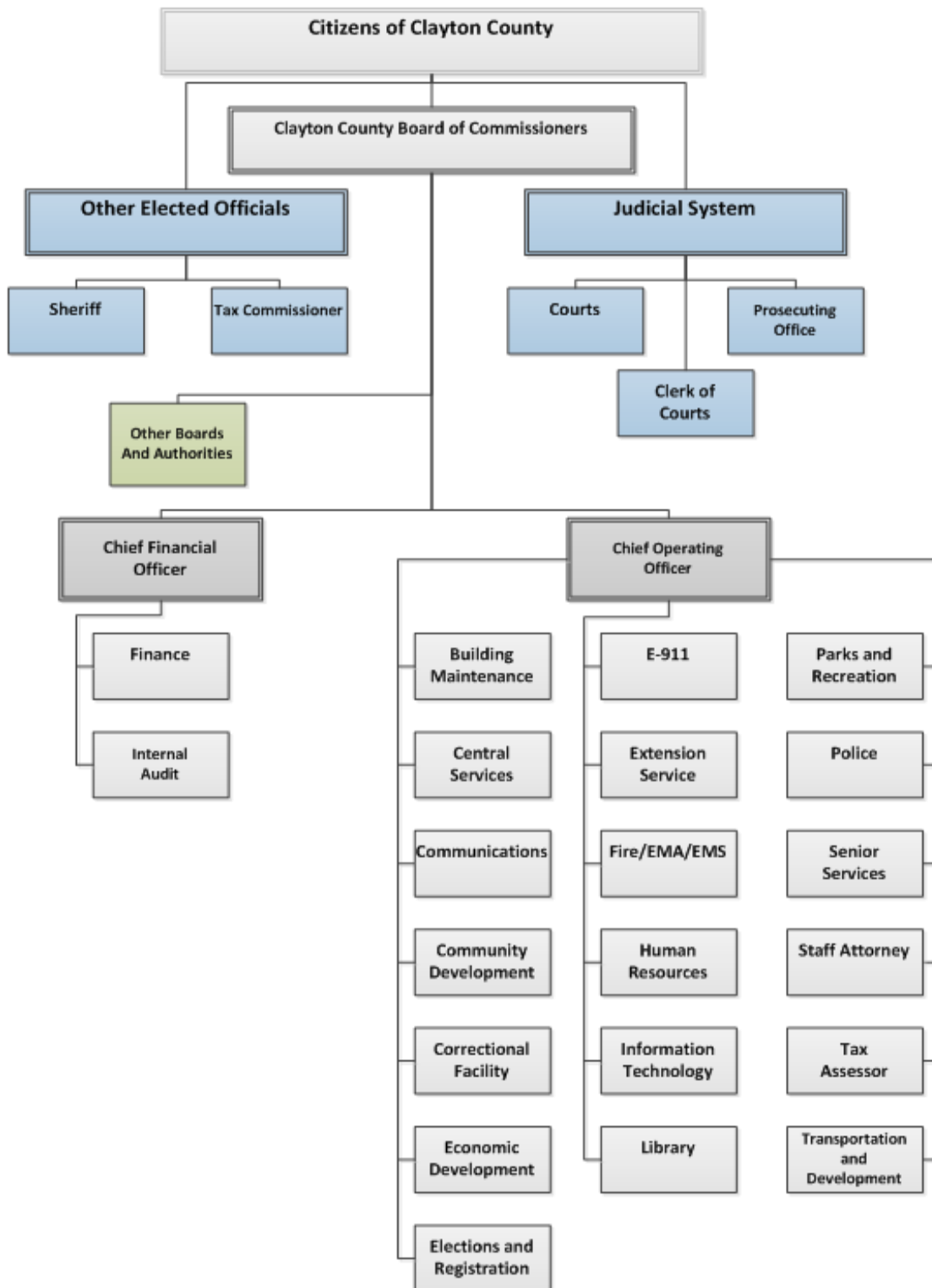
New Greenway Trails at the International Park are slated to open in May, 2016 and provides a variety of activities throughout the park..

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. Clayton County Libraries offer more than just a resource for books and reading. The County's modern libraries act as a resource to citizens and aid in job searches, and provides a variety of programs to the citizens of Clayton County.



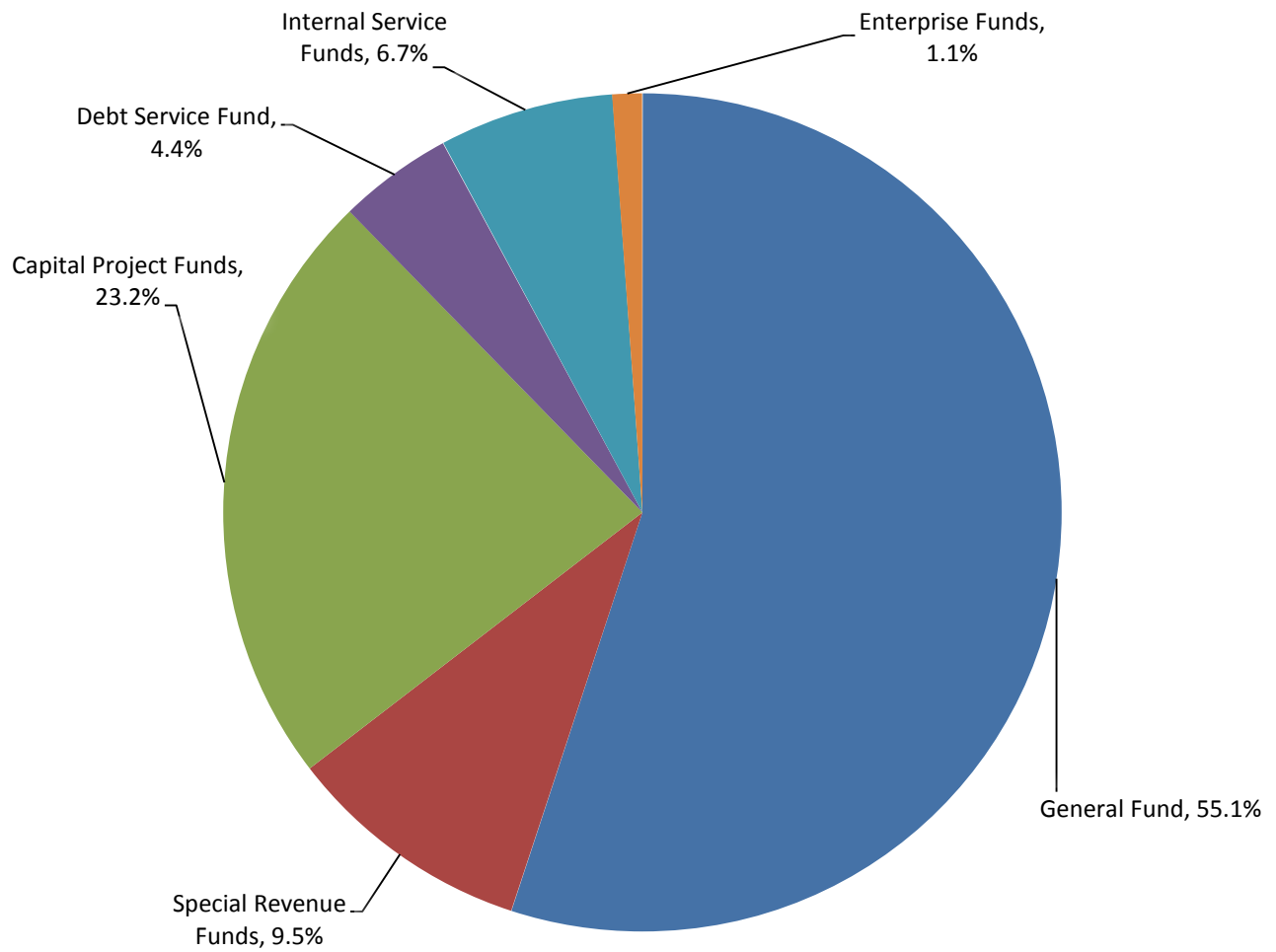
The Library system provides state of the art services as well as computer access for the residents of Clayton County.

CLAYTON COUNTY 2017 BUDGET DOCUMENT INTRODUCTION



**CLAYTON COUNTY, GEORGIA
SUMMARY OF FUND EXPENDITURES
FISCAL YEAR 2017**

General Fund	\$ 187,995,206
Special Revenue Funds	32,401,118
Capital Project Funds	79,097,027
Debt Service Fund	15,034,643
Internal Service Fund	22,633,760
Enterprise Fund	<u>3,905,899</u>
Total	\$ 341,067,653



CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2017
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
	REVENUES	OPERATING	TOTAL	ADOPTED	OPERATING	TOTAL
		TRANSFER	FUNDING		TRANSFER	EXPENDITURES
<u>BUDGETED FUNDS</u>		IN	SOURCES	EXPENDITURES	OUT	AND OTHER USES
Governmental Funds						
General Fund	\$ 186,954,206	\$ 1,041,000	\$ 187,995,206	\$ 186,380,549	\$ 1,614,657	\$ 187,995,206
Debt Service Fund	760,000	14,274,643	15,034,643	15,034,643	-	15,034,643
Special Revenue Funds						
Fire District Fund	21,060,584	-	21,060,584	21,060,584	-	21,060,584
Hotel/Motel Tax Fund	627,576	-	627,576	627,576	-	627,576
Tourism Authority Fund	780,500	-	780,500	734,500	46,000	780,500
Emergency Telephone System	4,055,630	68,286	4,123,916	4,123,916	-	4,123,916
Federal Narcotics Fund	100,000	-	100,000	100,000	-	100,000
State Narcotics Fund	150,000	-	150,000	150,000	-	150,000
Jail Construction and Staffing	1,003,000	-	1,003,000	-	1,003,000	1,003,000
Juvenile Support Services	11,500	-	11,500	11,500	-	11,500
Drug Abuse Treatment & Education	144,200	-	144,200	144,200	-	144,200
Alternative Dispute Resolution	221,568	-	221,568	221,568	-	221,568
Victim Assistance Fund	564,138	-	564,138	524,620	39,518	564,138
Domestic Seminars Fund	11,500	-	11,500	11,500	-	11,500
State Court Technology Fee Fund	163,312	-	163,312	163,312	-	163,312
Collaborative Authority Fund	-	12,500	12,500	12,500	-	12,500
Aging Grant Fund	-	550,000	550,000	550,000	-	550,000
HUD Grants Fund	-	-	-	-	-	-
Other County Grants Fund	-	453,339	453,339	453,339	-	453,339
Law Library Fund	129,089	-	129,089	129,089	-	129,089
Street Lights Fund	1,704,521	-	1,704,521	1,666,521	38,000	1,704,521
Ellenwood Town Center TAD	589,875	-	589,875	10,000	579,875	589,875
Total Special Revenue Funds	31,316,993	1,084,125	32,401,118	30,694,725	1,706,393	32,401,118
Capital Project Funds						
Roads & Recreation Projects	13,671,858	-	13,671,858	13,671,858	-	13,671,858
2009 Splost Capital Projects	21,986,292	-	21,986,292	21,986,292	-	21,986,292
2015 Splost Capital Projects	42,859,002	-	42,859,002	29,780,284	13,078,718	42,859,002
TAD Capital Projects	-	579,875	579,875	-	579,875	579,875
	78,517,152	579,875	79,097,027	65,438,434	13,658,593	79,097,027
Total Governmental Funds	297,548,351	16,979,643	314,527,994	297,548,351	16,979,643	314,527,994
Internal Service Funds						
Workers Compensation Fund	1,889,935	-	1,889,935	1,889,935	-	1,889,935
Medical Self Insurance Fund	20,743,825	-	20,743,825	20,743,825	-	20,743,825
Total Internal Service Funds	22,633,760	-	22,633,760	22,633,760	-	22,633,760
Discretely Presented Component Units						
Clayton County Landfill	3,905,899	-	3,905,899	3,905,899	-	3,905,899
Total Discretely Presented Components	3,905,899	-	3,905,899	3,905,899	-	3,905,899
Total of All Budgeted Funds	\$ 324,088,010	\$ 16,979,643	\$ 341,067,653	\$ 324,088,010	\$ 16,979,643	\$ 341,067,653

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2017
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET
REVENUES						
Property Taxes	\$ 88,182,150	\$ 93,044,139	\$ 94,473,032	\$ 18,417,527	\$ 18,677,987	\$ 20,553,937
Other Taxes and Assessments	46,701,377	48,550,000	52,980,000	3,867,827	3,421,029	3,356,261
Licenses and Permits	5,797,617	6,657,300	6,487,300	-	-	-
Intergovernmental	2,872,777	2,854,754	2,646,198	9,835,382	16,282,264	-
Charges for Services	22,162,658	22,403,824	22,922,426	4,308,432	4,002,039	4,456,752
Fines and Forfeitures	5,634,493	5,838,786	5,377,000	2,568,591	2,003,874	1,681,338
Interest and Dividend Income	55,116	54,000	39,500	92	-	-
Other Revenues	2,284,333	4,391,303	2,018,750	1,335,679	3,303,455	85,649
Total Revenues	173,690,521	183,794,106	186,944,206	40,333,530	47,690,648	30,133,937
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	-	-	-	-	1,183,056
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	39,342	34,835	10,000	319,922	59,284	-
Operating Transfers In	1,091,000	1,091,000	1,041,000	2,291,880	3,384,392	1,084,125
Oper. Transfer In From Primary Gov	-	-	-	-	-	-
Proceeds from Prop./Casualty Claims	93,465	-	-	55,267	55,266	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-
Proceeds from Litigation Settlement	880	-	-	11,022	-	-
Extraordinary Item	20,127	-	-	-	-	-
Sale of General Fixed Assets	32,726	-	-	-	-	-
Sale of Obsolete/Surplus Material	-	-	-	-	-	-
Sale of Salvage Vehicles	3,665	-	-	36,502	-	-
Total Other Financing Sources	1,281,205	1,125,835	1,051,000	2,714,593	3,498,942	2,267,181
Total Rev. & Other Financing Sources	174,971,726	184,919,941	187,995,206	43,048,123	51,189,590	32,401,118
EXPENDITURES						
General Government	19,798,562	20,093,663	20,329,707	69,148	-	-
Tax Assessment and Collection	3,544,412	3,893,866	3,840,520	1,190,784	587,188	10,000
Courts and Law Enforcement	65,703,128	66,681,406	66,584,441	3,434,680	3,755,008	1,314,551
Public Safety	41,297,656	46,290,340	45,189,410	23,858,280	25,288,950	25,432,327
Transportation and Development	3,862,870	3,871,600	3,673,117	1,654,405	3,161,062	1,666,521
Libraries	3,411,381	3,770,475	3,757,006	59,134	-	-
Parks and Recreation	8,798,907	10,008,302	9,394,974	80,954	59,745	-
Health and Welfare	8,983,773	1,880,886	1,130,886	7,944,881	15,233,892	602,500
Other General Government	31,060,136	25,027,331	32,480,488	1,336,790	1,634,353	1,668,826
Total Expenditures	186,460,825	181,517,869	186,380,549	39,629,056	49,720,198	30,694,725
OTHER FINANCING USES						
Payment to Refund Capital Lease	20,014	-	-	-	-	-
Casualty and Other Losses	(59)	-	-	-	-	-
Appropriations To Fund Balance	-	47,498	-	-	-	-
Litigation Claims & Settlements	1,740,920	-	-	-	-	-
Operating Transfers Out	2,256,871	3,354,574	1,614,657	3,765,060	1,469,392	1,706,393
Total Exp. and Other Financing Uses	190,478,571	184,919,941	187,995,206	43,394,116	51,189,590	32,401,118
Net Increase (Decrease) in Fund Balance	(15,506,845)	-	-	(345,993)	-	(1,183,056)
FUND BALANCE JULY 1						
	63,025,934	47,519,089	47,519,089	14,778,991	14,432,998	14,432,998
FUND BALANCE JUNE 30*	\$ 47,519,089	\$ 47,519,089	\$ 47,519,089	\$ 14,432,998	\$ 14,432,998	\$ 13,249,942

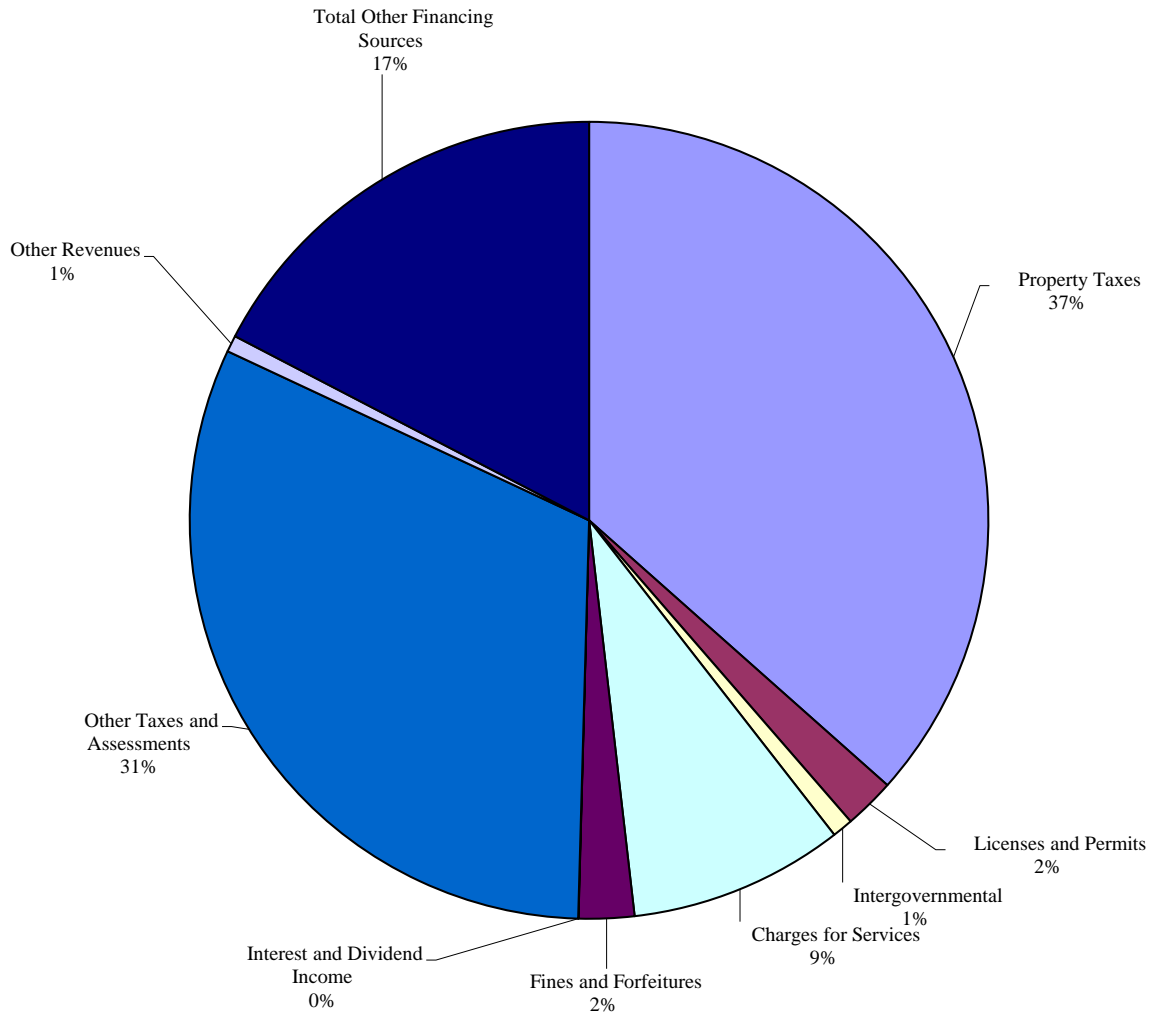
CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2017
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET
REVENUES						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-	44,128,527	44,257,997	42,859,002
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	185,332	312,622	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	-	-	-	44,313,859	44,570,619	42,859,002
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	1,336,550	760,000	-	175,024,857	35,658,150
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-
Operating Transfers In	1,013,257	13,496,416	14,274,643	4,823,230	11,612,248	579,875
Oper. Transfer In From Primary Gov	-	-	-	-	-	-
Proceeds from Prop./Casualty Claims	-	-	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-
Proceeds from Litigation Settlement	-	-	-	-	-	-
Proceeds from Revenue Bonds	-	-	-	75,000,000	-	-
Sale of General Fixed Assets	-	-	-	-	-	-
Sale of Obsolete/Surplus Material	-	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-
Total Other Financing Sources	1,013,257	14,832,966	15,034,643	79,823,230	186,637,105	36,238,025
Total Rev. and Other Financing Sources	1,013,257	14,832,966	15,034,643	124,137,089	231,207,724	79,097,027
EXPENDITURES						
General Government	2,366,673	14,832,966	15,034,643	5,886,489	23,711,446	-
Tax Assessment and Collection	-	-	-	585,042	3,585,188	579,875
Courts and Law Enforcement	-	-	-	151,543	3,416,716	-
Public Safety	-	-	-	4,460,980	8,284,348	316,778
Transportation and Development	-	-	-	32,830,211	112,612,044	35,341,372
Libraries	-	-	-	30,855	6,642,417	-
Parks and Recreation	-	-	-	2,233,997	18,508,445	-
Health and Welfare	-	-	-	46,077,994	372,759	-
Other General Government	-	-	-	15,855,718	53,490,423	42,279,127
Total Expenditures	2,366,673	14,832,966	15,034,643	108,112,829	230,623,786	78,517,152
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations to Fund Balance	-	-	-	-	-	-
Litigation Claims and Settlements	-	-	-	-	-	-
Operating Transfers Out	-	-	-	969,998	583,938	579,875
Total Exp. and Other Financing Uses	2,366,673	14,832,966	15,034,643	109,082,827	231,207,724	79,097,027
Net Increase (Decrease) in Fund Balance	(1,353,416)	-	(760,000)	15,054,262	(175,024,857)	(35,658,150)
FUND BALANCE JULY 1	3,198,808	1,845,392	1,845,392	217,225,123	232,279,385	57,254,528
FUND BALANCE JUNE 30	\$ 1,845,392	\$ 1,845,392	\$ 1,085,392	\$232,279,385	\$ 57,254,528	\$ 21,596,378

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FUND BALANCES FOR GOVERNMENTAL FUNDS
COMPARISON OF THE THREE MOST RECENT FISCAL YEARS

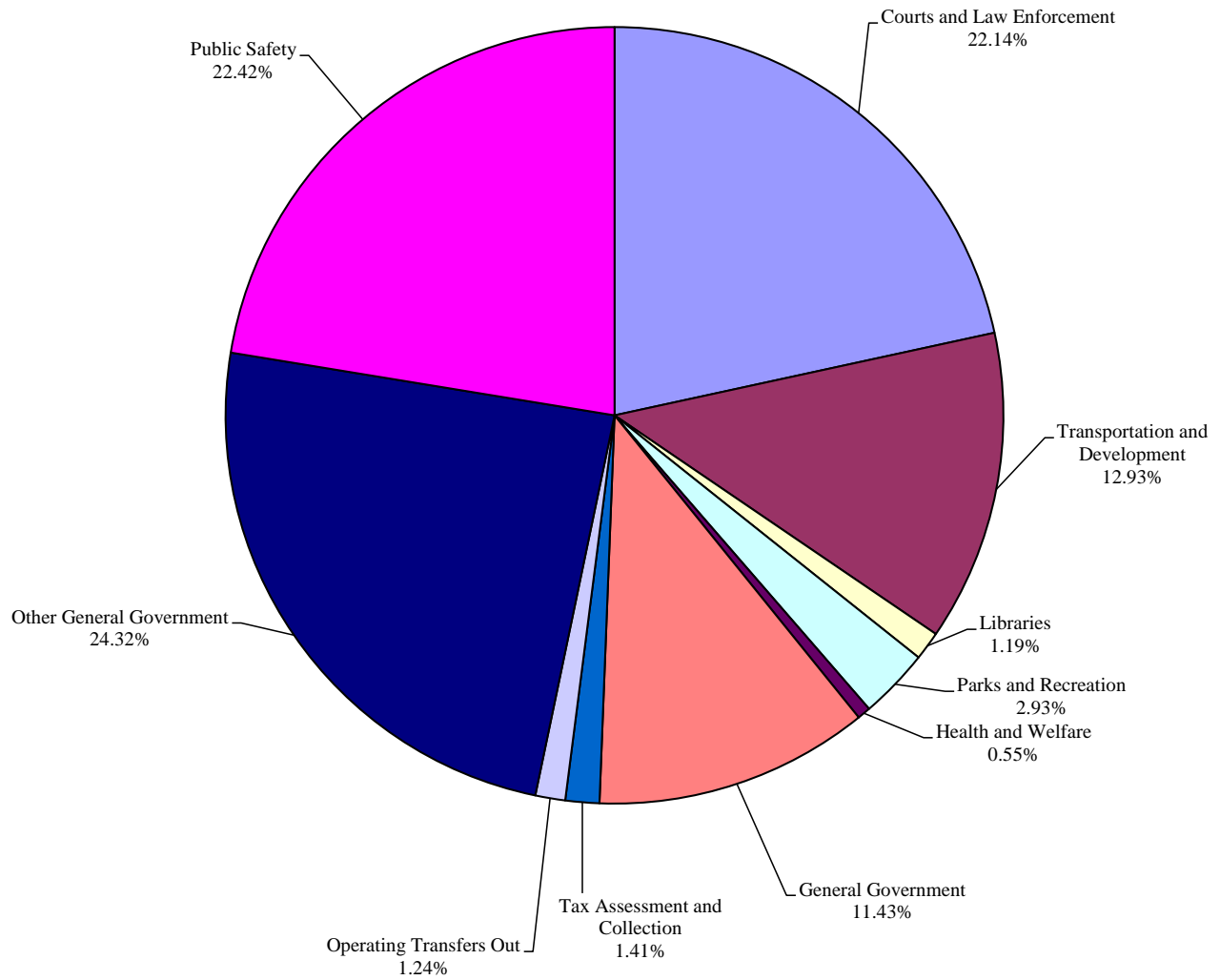
	TOTAL GOVERNMENTAL FUNDS		
	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET
REVENUES			
Property Taxes	\$106,599,677	\$111,722,126	\$115,026,969
Other Taxes and Assessments	94,697,731	96,229,026	\$99,195,263
Licenses and Permits	5,797,617	6,657,300	\$6,487,300
Intergovernmental	12,893,491	19,449,640	\$2,646,198
Charges for Services	26,471,090	26,405,863	\$27,379,178
Fines and Forfeitures	8,203,084	7,842,660	\$7,058,338
Interest and Dividend Income	55,208	54,000	39,500
Other Revenues	3,620,012	7,694,758	\$2,104,399
Total Revenues	258,337,910	276,055,373	259,937,145
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	176,361,407	37,601,206
Appropriation from Capital Impr. Reserve	-	-	-
Gifts and Donations	359,264	94,119	10,000
Operating Transfers In	9,219,367	29,584,056	16,979,643
Operating Transfer In From Primary Gov	-	-	-
Proceeds from Property/Casualty Claims	148,732	55,266	-
Proceeds from refunding bond debt	-	-	-
Proceeds from Litigation Settlement	11,902	-	-
Proceeds from Revenue Bonds	75,020,127	-	-
Sale of General Fixed Assets	32,726	-	-
Sale of Obsolete/Surplus Material	-	-	-
Proceeds from Capital Leases	40,167	-	-
Total Other Financing Sources	84,832,285	206,094,848	54,590,849
Total Revenues and Other Financing Sources	343,170,195	482,150,221	314,527,994
EXPENDITURES			
General Government	\$28,120,872	\$58,638,075	\$35,364,350
Tax Assessment and Collection	5,320,238	\$8,066,242	\$4,430,395
Courts and Law Enforcement	69,289,351	\$73,853,130	\$67,898,992
Public Safety	69,616,916	\$79,863,638	\$70,938,515
Transportation and Development	38,347,486	\$119,644,706	\$40,681,010
Libraries	3,501,370	\$10,412,892	\$3,757,006
Parks and Recreation	11,113,858	\$28,576,492	\$9,394,974
Health and Welfare	63,006,648	\$17,487,537	\$1,733,386
Other General Government	48,252,644	\$80,152,107	\$76,428,441
Total Expenditures	336,569,383	476,694,819	310,627,069
OTHER FINANCING USES			
Payment to Refund Capital Lease	20,014	-	-
Casualty and Other Losses	(59)	-	-
Appropriations to Fund Balance	-	47,498	-
Litigation Claims & Settlements	1,740,920	-	-
Operating Transfers Out	6,991,929	5,407,904	3,900,925
Total Expenditures and Other Financing Uses	345,322,187	482,150,221	314,527,994
Net Increase (Decrease) in Fund Balance	(2,151,992)	-	(37,601,206)
FUND BALANCE JULY 1	298,228,856	121,052,007	121,052,007
FUND BALANCE JUNE 30	\$296,076,864	\$121,052,007	83,450,801

CLAYTON COUNTY, GEORGIA
FY 2017 ESTIMATED FINANCIAL SOURCES
GOVERNMENTAL FUNDS



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

CLAYTON COUNTY, GEORGIA
FY 2017 ESTIMATED EXPENDITURES
GOVERNMENTAL FUNDS




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

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

	LANDFILL ENTERPRISE FUND			CLAYTON AIRPORT ENTERPRISE FUND		
	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET
REVENUES						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	949,527	1,081,785	945,307	-	-	-
Charges for Services	2,198,323	1,885,000	2,520,592	-	-	-
Energy Revenue	58,120	30,000	50,000	-	-	-
Interest and Dividend Income	718	-	-	-	-	-
Other Revenues	480,290	545,680	390,000	-	-	-
Total Revenues	3,686,978	3,542,465	3,905,899	-	-	-
OTHER FINANCING SOURCES						
Appropriation from Fund Bal	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-
Total Revenues and Other Financing Sources	3,686,978	3,542,465	3,905,899	-	-	-
EXPENDITURES						
Personnel Services	890,650	903,005	928,955	-	-	-
Operating Expenses	2,430,432	2,068,874	2,640,275	-	-	-
Capital Outlay	-	27,700	-	-	-	-
Debt Service	653,610	542,886	336,669	-	-	-
Total Expenditures	3,974,692	3,542,465	3,905,899	-	-	-
OTHER FINANCING USES						
Extraordinary Item	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	3,974,692	3,542,465	3,905,899	-	-	-
Net Increase (Decrease) in Retained Earnings	(287,714)	-	-	-	-	-
RETAINED EARNINGS JULY 1	347,882	60,168	60,168	-	-	-
RETAINED EARNINGS JUNE 30	\$ 60,168	\$ 60,168	\$ 60,168	\$ -	\$ -	\$ -

CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING
SOURCES AND USES FOR ALL BUDGET FUNDS
FISCAL YEAR ENDED JUNE 30, 2017

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
REVENUES							
Property Taxes	\$ 94,473,032	\$ 20,553,937	\$ -	\$ -	-	\$ -	\$ 115,026,969
Other Taxes and Assessments	52,980,000	3,356,261	-	42,859,002	-	-	99,195,263
Licenses and Permits	6,487,300	-	-	-	-	-	6,487,300
Intergovernmental	2,646,198	-	-	-	945,307	15,948,465	19,539,970
Charges for Services	22,922,426	4,456,752	-	-	2,520,592	-	29,899,770
Fines and Forfeitures	5,377,000	1,681,338	-	-	50,000	-	7,108,338
Interest and Dividend Income	39,500	-	-	-	-	-	39,500
Contributions	-	-	-	-	-	5,889,318	5,889,318
Other Revenues	2,018,750	85,649	-	-	390,000	-	2,494,399
					-		
Total Revenues	186,944,206	30,133,937	-	42,859,002	3,905,899	21,837,783	285,680,827
OTHER FINANCING SOURCES							
Appropriation from Fund Balance	-	1,183,056	760,000	35,658,150	-	795,977	38,397,183
Appropriation from Capital Impr. Res	-	-	-	-	-	-	-
Gifts and Donations	10,000	-	-	-	-	-	10,000
Operating Transfers In	1,041,000	1,084,125	14,274,643	579,875	-	-	16,979,643
Operating Transfer In From Primary Gov	-	-	-	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-	-
Proceeds from Property/Casualty Claims	-	-	-	-	-	-	-
Proceeds from Litigation Settlement	-	-	-	-	-	-	-
Proceeds from W/C Subsequent Injury	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-
Sale of Obsolete/Surplus Material	-	-	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-	-
Total Other Financing Sources	1,051,000	2,267,181	15,034,643	36,238,025	-	795,977	55,386,826
Total Revenues and Other Financing Sources	\$ 187,995,206	\$ 32,401,118	\$ 15,034,643	\$ 79,097,027	\$ 3,905,899	\$ 22,633,760	\$ 341,067,653
EXPENDITURES							
Personnel Services	\$ 125,780,140	\$ 23,332,328	\$ -	\$ 4,000,000	\$ 928,955	\$ 13,145,065	\$ 167,186,488
Operating Expenses	56,963,775	7,243,397	-	8,515,632	2,640,275	8,910,695	84,273,774
Capital Outlay	2,424,355	19,000	-	52,606,024	-	-	55,049,379
Debt Service	1,212,279	100,000	15,034,643	316,778	336,669	578,000	17,578,369
Total Expenditures	186,380,549	30,694,725	15,034,643	65,438,434	3,905,899	22,633,760	324,088,010
							-
OTHER FINANCING USES							
Operating Transfers Out	1,614,657	1,706,393	-	13,658,593	-	-	16,979,643
Total Expenditures and Other Financing Uses	\$ 187,995,206	\$ 32,401,118	\$ 15,034,643	\$ 79,097,027	\$ 3,905,899	\$ 22,633,760	\$ 341,067,653
Net Increase (Decrease) in Fund Balance	-	(1,183,056)	(760,000)	(35,658,150) 	-	(795,977)	(38,397,183)
FUND BALANCE JULY 1	47,519,089	14,432,998	1,845,392	57,254,528	60,165	1,726,749	122,838,921
FUND BALANCE JUNE 30	\$ 47,519,089	\$ 13,249,942	\$ 1,085,392	\$ 21,596,378	\$ 60,165	\$ 930,772	\$ 84,441,738

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

The Budget Summary Information contained on the following three pages compares FY 2017 and FY 2016. As a means of providing additional detail to the preceding consolidated overview of expenditures, this comparison of appropriations is provided at the next lowest level of aggregated budget information (i.e., total departmental or cost center budget). For an even more detailed breakdown of each department’s budget or to obtain an explanation of the major changes that have occurred between the two fiscal years, please refer to the individual cost center data shown later in this document in its corresponding functional area.

The first column shows actual data for FY 2015 and the second and third columns are included to show the dynamics of an annual operating budget. The second column contains the original budget that was adopted by the Board of Commissioners for each department at this time last year. When the budget was originally approved, those amounts represented our best estimates as to what it would cost to operate each of the various functions of the County during FY 2016.

Of particular note is that certain budgets were amended during the course of FY 2016. The initial expenditure plan was changed throughout the year as unanticipated events occurred, funding priorities changed, or new programs were initiated. These changes are shown in the third column, which depicts the FY 2016 budget amounts at the point in time when the Finance Department began preparing the recommended budget in May of the current year.

The decision to begin certain road improvement projects and the decision to construct several recreation centers and justice centers are examples of the types of budgetary increases exhibited for FY 2017. Transfers from the fund balance, recognition of prior year designations (carry-forwards), and encumbrances are also major factors. Donated monies for many projects sometimes have a life that carries them from fiscal year to fiscal year. These monies are amended into the budget and increase the budget since they are recognized in multiple fiscal years. Monies for grants and capital projects are budgeted in their respective funds. These monies are also carried forward until the individual projects are completed.

In comparing the FY 2016 and FY 2017 budget information, there are several factors and events to be considered. One of the major increases involves the amount budgeted in the General Fund. The General Fund increase of \$3,075,265 versus the 2016 amended budget results from the inclusion of a 3% cost of living increase for all full time County employees. Sworn public safety officers will receive an additional 2.5% increase as part of this budget. Capital expenditures for public safety vehicles and building improvements is also included.

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2017

	FY 2015 ACTUAL	FY 2016 ORIGINAL BUDGET	FY 2016 AMENDED BUDGET	FY 2017 BUDGET
GENERAL FUND				
General Government				
Commissioners	\$1,481,444	\$1,542,806	\$1,544,695	\$1,633,214
Chief Operating Officer	0	10,000	10,000	10,000
Clayton County TV23	37,207	50,000	53,154	16,500
Staff Attorney	532,172	655,771	655,771	655,235
Internal Audit	311,788	347,027	347,032	335,134
Finance	2,850,687	3,439,938	3,447,188	3,438,875
Risk Management	346,435	384,707	384,787	366,371
Information Technology	5,826,147	6,190,272	6,289,374	6,822,831
Human Resources	1,112,776	1,213,195	1,217,246	1,225,359
Central Services	1,302,292	1,427,119	1,461,042	1,377,706
Professional Services	4,980,589	3,512,984	3,512,984	3,599,900
Registrar	745,750	714,915	721,827	848,582
Total General Government	19,527,287	19,488,734	19,645,100	20,329,707
Tax Assessment and Collections				
Tax Commissioners	1,728,176	1,907,627	1,908,398	1,840,372
Tax Assessors	1,816,235	1,965,774	1,985,468	2,000,148
Total Tax Assessment and Collections	3,544,411	3,873,401	3,893,866	3,840,520
Courts and Law Enforcement				
Superior Court	6,931,263	7,151,519	7,237,704	7,297,915
State Court	2,040,729	2,061,447	2,063,823	2,075,679
Probation Services	950,003	974,366	981,749	967,241
Magistrate Court	1,073,515	1,095,289	1,113,745	1,138,796
Juvenile Court	4,138,164	4,297,873	4,298,584	4,287,280
Probate Court	942,982	1,019,357	1,021,490	1,029,653
Clerk of Superior/Magistrate Court	2,395,634	2,429,834	2,430,457	2,394,738
Clerk of State Court	1,171,071	1,190,126	1,191,984	1,258,016
Solicitors Office	2,363,941	2,418,867	2,420,013	2,428,661
District Attorney	3,849,489	3,949,801	3,965,154	4,118,393
State Adult Probation	11,735	11,639	11,888	11,618
Correctional Facility	4,678,373	4,841,233	5,012,508	4,882,019
Sheriff	35,156,230	34,667,751	34,932,306	34,694,432
Total Courts and Law Enforcement	65,703,129	66,109,102	66,681,405	66,584,441
Public Safety				
County Police	27,036,052	30,449,782	30,518,533	29,838,316
School Crossing	314,941	-	-	-
Narcotics Unit	1,989,746	2,068,960	2,068,960	2,030,391
EMS Rescue	8,406,978	8,760,387	10,714,587	10,353,960
Central Communications	450,246	627,144	627,144	310,907

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2017

	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 AMENDED BUDGET	FY 2017 BUDGET
GENERAL FUND, CONTINUED				
Community Development	1,344,909	2,048,455	2,048,502	2,005,337
Community Development - Planning and Zoning	315,503	350,262	350,262	374,036
Emergency Management	95,689	290,381	410,404	276,463
Animal Control	780,234	-	51	-
Code Enforcement	834,635	-	461	-
Total Public Safety	41,568,933	44,595,371	46,738,904	45,189,410
Transportation and Development				
Transportation & Development	3,862,870	3,761,596	3,871,600	3,673,117
Total Transportation and Development	3,862,870	3,761,596	3,871,600	3,673,117
Libraries	3,411,381	3,693,285	3,770,475	3,757,006
Parks and Recreation	6,270,794	6,924,874	7,260,443	6,741,873
Senior Services	2,528,113	2,704,833	2,747,860	2,653,101
Total Parks and Recreation and Senior Services	8,798,907	9,629,707	10,008,303	9,394,974
Health and Welfare				
Department of Human Resources	1,067,000	1,067,000	1,067,000	1,067,000
Family and Children Services	16,773	63,886	63,886	63,886
Southern Regional Hospital	7,900,000	750,000	750,000	-
Total Health and Welfare	8,983,773	1,880,886	1,880,886	1,130,886
Other General Government				
County Garage	5,122,305	4,934,307	4,939,688	4,884,661
Refuse Control	1,615,962	1,939,756	1,940,099	1,868,179
Building and Maintenance	2,501,642	2,591,676	2,616,931	2,628,137
Extension University of Georgia	217,174	274,449	274,990	314,527
Other General Government	23,363,900	16,119,504	15,303,116	22,784,984
Total Other General Government	32,820,983	25,859,692	25,074,824	32,480,488
Other Financing Uses				
Operating Transfers Out	2,256,871	3,354,574	3,354,574	1,614,657
Total Other Financing Uses	2,256,871	3,354,574	3,354,574	1,614,657
Total General Fund	190,478,545	182,246,348	184,919,937	187,995,206
DEBT SERVICE FUND	2,366,673	14,832,966	14,832,966	15,034,643

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2017

	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 AMENDED BUDGET	FY 2017 BUDGET
SPECIAL REVENUE FUNDS				
Fire District Fund	\$19,855,725	\$20,355,932	\$20,522,203	\$21,060,584
Hotel/Motel Tax Fund	446,119	508,102	535,048	627,576
Tourism Authority Fund	674,349	752,150	752,150	780,500
Emergency Telephone System Fund	3,253,687	4,159,860	4,164,234	4,123,916
Federal Narcotics Fund	509,177	135,000	276,340	100,000
State Narcotics Fund	229,626	150,000	354,122	150,000
Jail Construction and Staffing Fund	1,053,000	1,060,500	1,060,500	1,003,000
Juvenile Supplemental Services Fund	9,268	13,000	13,000	11,500
Drug Abuse Treatment and Education Fund	132,503	144,200	144,200	144,200
Alternative Dispute Resolution Fund	225,668	224,395	224,516	221,568
Victim Assistance Fund	545,616	551,312	551,374	564,138
Domestic Seminars Fund	13,836	16,000	16,000	11,500
State Court Technology Fee Collection Fund	173,375	180,000	208,446	163,312
Collaborative Authority Fund	50,292	12,500	58,500	12,500
Aging Grant Fund	1,163,852	1,106,469	1,716,749	550,000
HUD Grants Fund	5,631,281	2,936,396	13,464,643	-
Other County Grants Fund	6,487,410	497,013	4,739,958	453,339
Law Library Fund	102,578	108,576	108,748	129,089
Street Lights Fund	1,645,960	1,691,254	1,691,670	1,704,521
Ellenwood TAD Fund	1,114,744	587,188	587,188	589,875
Northwest Clayton TAD Fund	-	-	-	-
Mountain View TAD Fund	16,933	-	-	-
Central Clayton Corridor TAD Fund	-	-	-	-
Forest Park TAD Fund	59,108	-	-	-
Total Special Revenue Funds	<u>43,394,107</u>	<u>35,189,847</u>	<u>51,189,589</u>	<u>32,401,118</u>
CAPITAL PROJECT FUNDS				
Health Department Capital Project Fund (303)				
Roads & Recreation Capital Project Fund (306)	13,130,742	15,994,189	65,908,207	13,671,858
SPLOST 2009 Capital Projects Fund (307)	40,348,623	29,725,651	88,687,164	21,986,292
2015 SPLOST Capital Projects Fund (308)	55018630	44,257,997	76,027,165	42,859,002
Ellenwood Tax District Capital Project Fund (315)	585,042	585,188	585,188	579,875
Total Capital Project Funds	<u>109,083,037</u>	<u>90,563,025</u>	<u>231,207,724</u>	<u>79,097,027</u>
TOTAL GOVERNMENTAL FUNDS	<u>345,322,362</u>	<u>322,832,186</u>	<u>482,150,216</u>	<u>314,527,994</u>
INTERNAL SERVICE FUNDS				
Workers Compensation Fund	2,050,186	1,577,800	1,577,800	1,889,935
Medical Self Insurance Fund	19,696,192	19,731,900	19,733,209	20,743,825
Pension Trust Fund	31,571,611	-	-	-
Total Internal Service Funds	<u>53,317,989</u>	<u>21,309,700</u>	<u>21,311,009</u>	<u>22,633,760</u>
DISCREETLY PRESENTED COMPONENT UNITS				
Landfill Enterprise Fund	3,974,692	3,542,465	3,706,563	3,905,899
Clayton Airport Enterprise Fund	-	-	-	-
Total Discretely Presented Component Units	<u>3,974,692</u>	<u>3,542,465</u>	<u>3,706,563</u>	<u>3,905,899</u>
TOTAL OF ALL FUNDS	<u>\$402,615,043</u>	<u>\$347,684,351</u>	<u>\$507,167,794</u>	<u>\$341,067,653</u>

CLAYTON COUNTY, GEORGIA

ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Strategies Utilized in Budgeting Revenues

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

As an integral first step in the FY 2017 revenue projection process, total tax revenue collections through the end of FY 2016 are estimated. Also, a history of the past 3 fiscal years of tax digest growth is examined. Other revenues such as the Local Option Sales Tax (LOST), fines, fees, service charges, and other revenues are considered on a line-by-line basis, again looking at a 3 year history of their performance and taking any new laws into consideration.

With this information, a review of the current digest with the Tax Assessor's office provides the final details to the Finance staff in regards to potential growth or declines in value. Also, any increases in user fees or charges, changes in service delivery, and the anticipated impact of any new State or Federal legislation are factored into the projections. The net millage is calculated based upon the preliminary digest and millage credit. The goal of the process is to produce a reliable revenue estimate that the County can reasonably expect to meet during the upcoming fiscal year.

In summary several techniques are used to estimate revenues to include trend analysis, expert judgment, the requirements approach, as well as the correlation method. The type of revenue dictates the procedure. Some revenues have more components that may be analyzed such as property tax revenues or local option sales tax revenue versus other revenues that can't be calculated such as drug forfeitures or gifts and donations.

CLAYTON COUNTY, GEORGIA

ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

General Fund

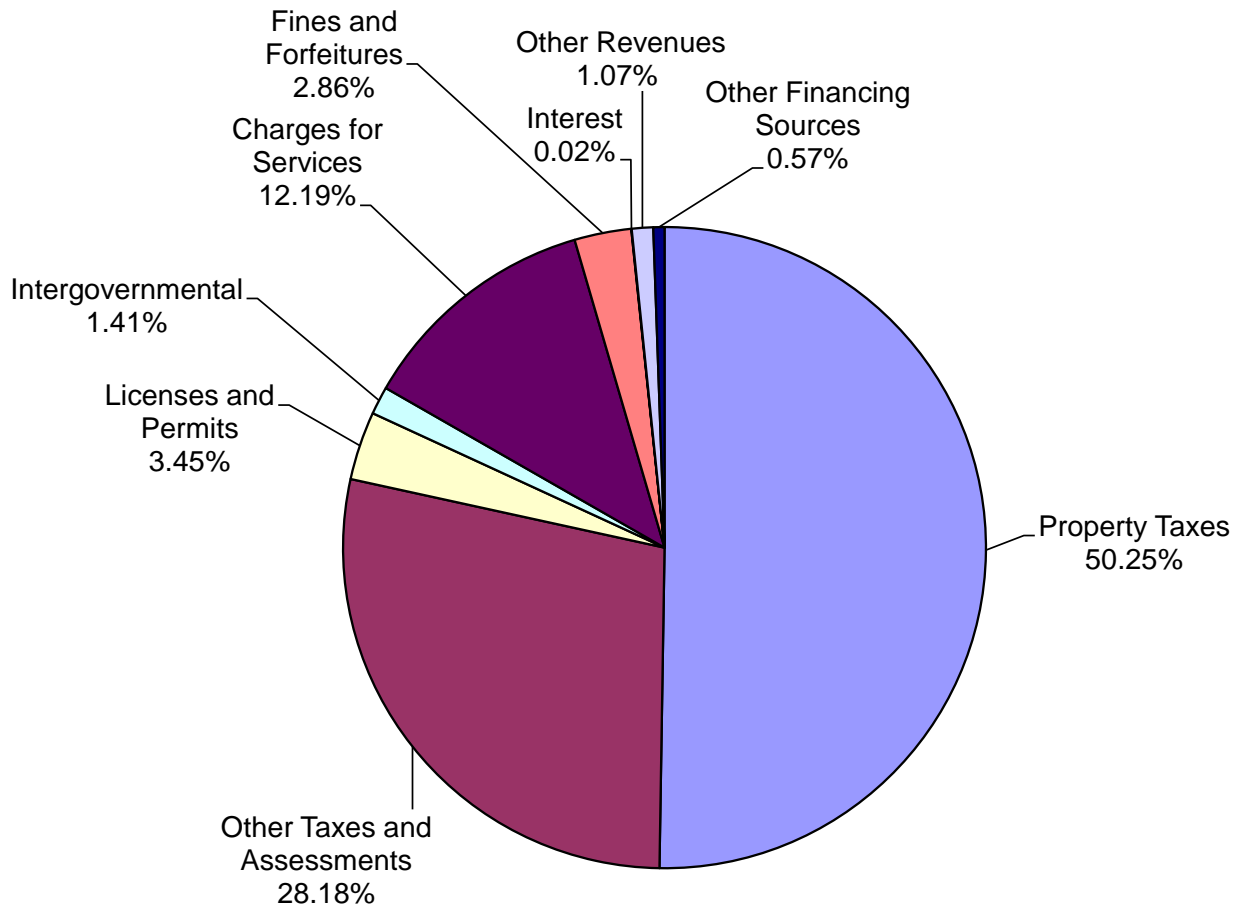
The General Fund is the primary operating fund for the County. The revenue it uses provides a majority of services to the citizens. This revenue is derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The accompanying pie chart indicates the dependency of the County on taxes as the major revenue source to pay for operations of the General Fund. Seventy-eight percent of the General Fund revenues for FY 2017 will be derived from only two sources: property taxes, and sales and use taxes. The next largest category of revenue is charges for services which accounts for 12.33% of revenue in the General Fund. This revenue source has increased to a high of \$22.4 million in the FY 2016 estimated budget from a low of \$21.6 million for FY 2014. The remaining revenue sources are all less substantial in nature but are showing a slight upward trend.

In comparison to the previous fiscal year, it is anticipated that the General Fund revenues for FY 2016 budget will increase. More specifically, collection of the General Fund's major revenue source, property tax, is projected to increase over FY 2015 actual and versus the FY 2016 amended budget.

COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET	FY 2017 PERCENT OF TOTAL
Property Taxes	\$ 86,388,183	\$ 88,182,150	\$ 93,044,139	\$ 94,473,033	50.25%
Other Taxes and Assessments	45,581,638	46,701,377	48,550,000	52,980,000	28.18%
Licenses and Permits	6,113,316	5,797,617	6,657,300	6,487,300	3.45%
Intergovernmental	2,835,544	2,872,777	2,854,754	2,646,198	1.41%
Charges for Services	21,559,036	22,162,658	22,403,824	22,922,426	12.19%
Fines and Forfeitures	5,847,010	5,634,493	5,838,786	5,377,000	2.86%
Interest and Dividend Income	114,149	55,116	54,000	39,500	0.02%
Other Revenues	2,191,255	2,284,333	2,055,852	2,018,750	1.07%
Other Financing Sources	14,963,838	1,281,205	3,461,286	1,051,000	0.57%
Total Revenues	\$ 185,593,969	\$ 174,971,726	\$ 184,919,941	\$ 187,995,207	100.00%

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2017 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE
SOURCES



CLAYTON COUNTY, GEORGIA

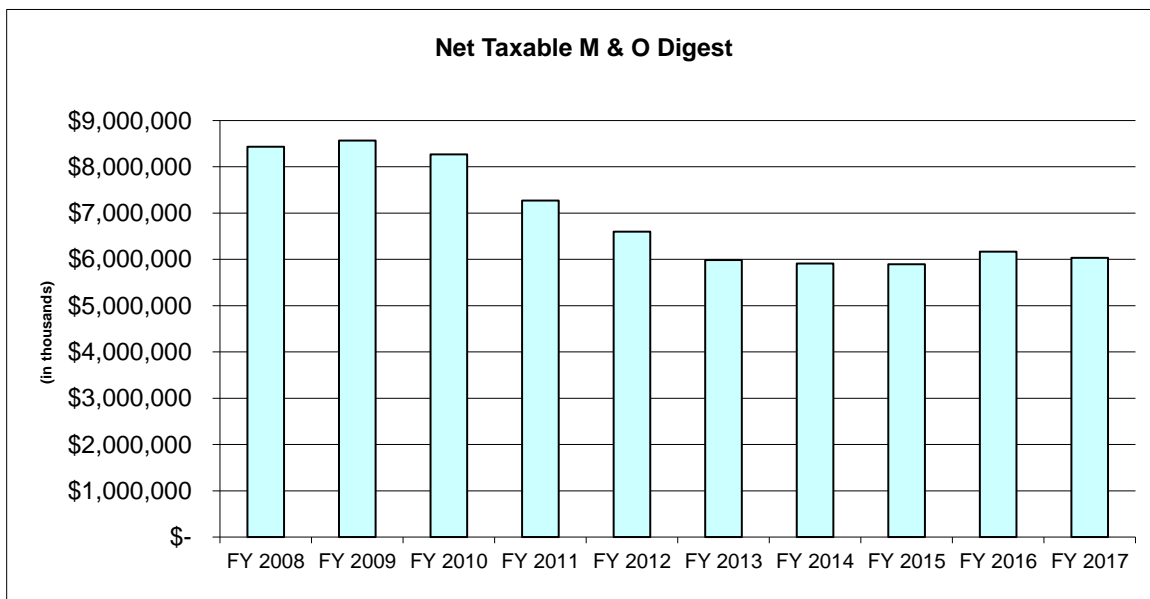
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Property Taxes

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

It is very important to understand trends in the digest. Over the past five years the digest has decreased. The single largest drop has come in 2010 amounting to a 12.03% decrease in the digest. The following chart and table summarizes some of the relevant property tax data over the most recent ten-year period and the assumptions for the property tax projections for the 2017 fiscal year.

Digest Information	Fiscal Year	Net Taxable M & O Digest (in thousands)	Digest Growth	Net Mill Rate	Percentage Change in Millage
2007 Tax Year (Actual)	FY 2008	\$ 8,430,998	N/A	8.521	N/A
2008 Tax Year (Actual)	FY 2009	\$ 8,567,466	1.619%	8.963	5.187%
2009 Tax Year (Actual)	FY 2010	\$ 8,267,511	-3.501%	11.436	27.591%
2010 Tax Year (Actual)	FY 2011	\$ 7,273,062	-12.028%	11.327	-0.953%
2011 Tax Year (Actual)	FY 2012	\$ 6,598,336	-9.277%	15.813	39.604%
2012 Tax Year (Actual)	FY 2013	\$ 5,983,372	-9.320%	14.912	-5.698%
2013 Tax Year (Actual)	FY 2014	\$ 5,911,140	-1.207%	14.661	-1.683%
2014 Tax Year (Actual)	FY 2015	\$ 5,894,865	-0.275%	14.869	1.419%
2015 Tax Year (Actual)	FY 2016	\$ 6,165,031	4.583%	15.862	6.678%
2016 Tax Year (Projected)	FY 2017	\$ 6,029,868	-2.192%	16.596	4.627%



CLAYTON COUNTY, GEORGIA

ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Based on historical information, the staff anticipates that the net tax millage for the current calendar year 2016 will increase approximately 4.186 percent. This is based on a projection by the Tax Assessor's office of the value within the County. The net mill rate is a product of the base mill rate, LOST collections and the digest. The increase is primarily as a result of an increase in the gross millage rate to support public safety improvements. With this information in mind, a conservative estimate of the final net tax digest and the rate are illustrated below.

It is the goal of the Board of Commissioners to keep property taxes as low as possible; the preceding table demonstrates the Board's willingness to reduce taxes when able. Property taxes paid by the average homeowner in Clayton County remains one of the lowest in the State of Georgia.

EXAMPLE OF A TAX BILL FY 2016		EXAMPLE OF A TAX BILL FY 2017	
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	20.953	Gross Mill Rate	22.100
Gross M&O Taxes Payable	1,047.65	Gross M&O Taxes Payable	1,105.00
Fire Protection Rate	5.00	Fire Protection Rate	5.00
Fire Protection	250.00	Fire Protection	250.00
Net Taxable Value	50,000	Net Taxable Value	50,000
L.O.S.T. Rebate	5.091 (254.55)	L.O.S.T. Rebate	5.504 (275.20)
Final M&O Taxes Payable	1,043.10	Final M&O Taxes Payable	1,079.80

Property Tax revenues account for over one-third of the total financial resource inflows into the General Fund, with the L.O.S.T. accounting for another 20.2 percent of tax revenue. The assessed value is 40 percent of the property's current fair market value. Before applying the mill rate, the assessed value is further reduced by any applicable property exemptions (e.g., homestead, disabled veteran.) A mill for tax purposes is defined as \$1.00 for each thousand dollars of assessed value. The net taxable value is then multiplied by the gross mill rate for gross taxes payable. Gross taxes payable are reduced by the LOST millage credit. The fire millage only affects those citizens living in the unincorporated area of the County. The above calculation leaves you with the net M & O taxes payable to the Clayton County Board of Commissioners and collected by the Tax Commissioner.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

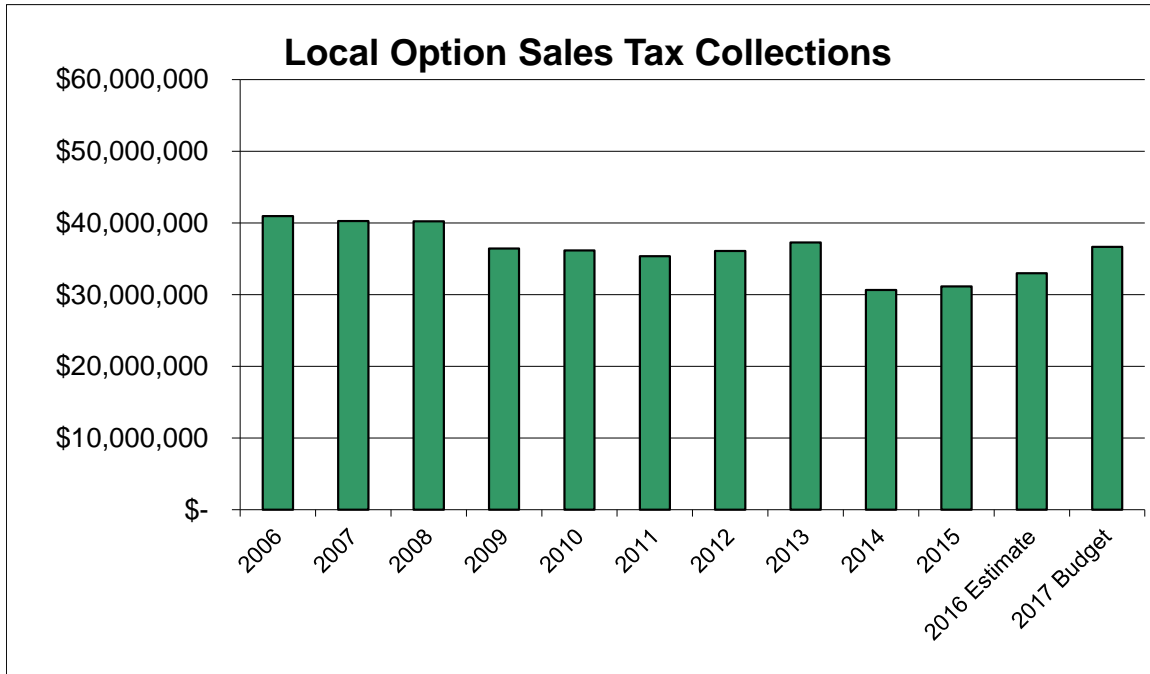
Other Taxes and Assessments

The primary component of the Other Taxes and Assessments category is the 1% Local Option Sales Tax (L.O.S.T.). Other items in this category are the Insurance Premium Tax, Real Estate Transfer Taxes, Alcohol Sales and Excise Taxes, and other accounts associated with the collection of taxes. The L.O.S.T. represents 67.9 percent and the Insurance Premium 20.3 percent of Other Taxes and Assessments budgeted for FY 2017. Representing a slight increase as a percentage of revenues sales tax and insurance premium continue to be important components of the County's revenues.

The L.O.S.T. is considered to be extremely elastic, with collections being heavily dependent on the prevailing local economic conditions. Retail sales continue to be slower than in the past due to the loss of retail sales.

Revenue collections in FY 2006 reached a high of \$40.9 million. The FY 2017 projected budget amount for L.O.S.T. is \$36.6 million. The increase is a result of the lifting of the fuel tax exemption at the airport as a result of House Bill 170 passing in June 2015.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS



As can be seen in the chart above, LOST collections have a rather elastic quality and fluctuates up or down according to the prevailing economic conditions. Estimates indicate there is a good possibility that the local economy will slightly improve throughout FY 2017. The decrease in LOST revenue beginning in FY 2014 resulted from the change in allocation rate renegotiated with the local cities. For FY 2017 local cities will receive 33.41 percent of LOST revenues.

Charges for Services

The third largest revenue source for the County is the collection of fees for services rendered. This revenue component is 12.19 percent of the total General Fund revenue budget. There are 73 line item revenue accounts that are accounted for in this classification. These items include; ambulance fees, commissions on ad valorem taxes, refuse control pickup fees, rental income, telephone commission income, and Sheriff's service fees. Projections indicate a slight decrease in charges for services due to the improved collection of EMS fees.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Licenses and Permits

This revenue source accounts for various permits and licenses issued by the County. This revenue component is about 3.45 percent of the total revenue budget. There are 14 line item revenue accounts in this classification. These items include business licenses, building permits, marriage licenses, and pistol permits. The FY 2017 budget projects a decrease of \$170,000 versus the FY 2016 amended budget. Licenses and permits are beginning to increase in certain areas such as business licenses and building permits.

Fines and Forfeitures

This revenue source is primarily generated by the Superior, State, Magistrate, Probate and Juvenile Courts. There is also some revenue from false alarm fines and library fines included in this category. Fines and Forfeitures comprise about 2.86 percent of total County revenues. The decrease in this revenue source has resulted from increased pretrial intervention programs reducing fines for potential non-repeat offenders.

Other Financing Sources

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

Intergovernmental

This revenue source is generated by revenue received from other Local, State, and Federal governments. This revenue source is payment for services provided to/from any of the prior mentioned governments, grant awards, salary reimbursements, or inmate housing. Intergovernmental revenues comprise about 1.41 percent of total County revenues. Intergovernmental revenue is projected to be lower than the previous year.

CLAYTON COUNTY, GEORGIA ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Interest and Dividend Income

Interest income generated on the County's idle cash balances represents less than one percent of total revenues. The amount budgeted for FY 2017 follows the significant decrease over prior fiscal years. The principal reason for this is that banking institutions have ceased paying interest on idle cash balances.

Other Revenues

Other revenues are mainly comprised of miscellaneous revenues. It is less than 1.1% of the total general fund revenues.

Other Funds

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

Fire District Fund

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

The table and chart on the pages following this discussion, indicate the principal revenue sources and their relative contributions to total revenues. The data demonstrates the Fire District Fund's dependence on property taxes to pay for the delivery of service. Ninety six percent of the total revenues for this fund are generated from property taxes. The revenue for the Fire District Fund has decreased in line with the economic downturn and falling property values. The Fire District millage was increased to 5.00 mills.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Emergency Telephone System Fund

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

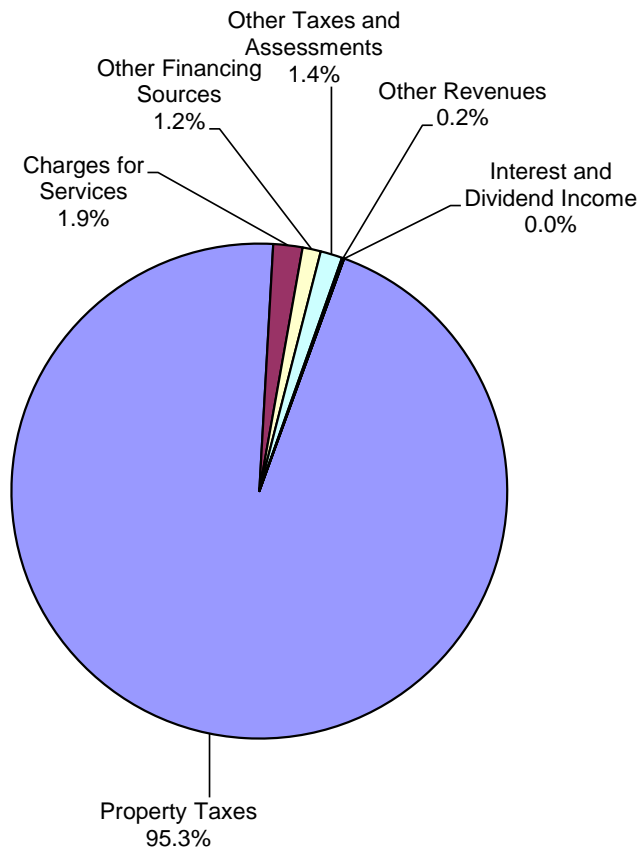
Landfill Enterprise Fund

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

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2017 COMPARISON OF FIRE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF FIRE FUND PRINCIPAL REVENUE SOURCES

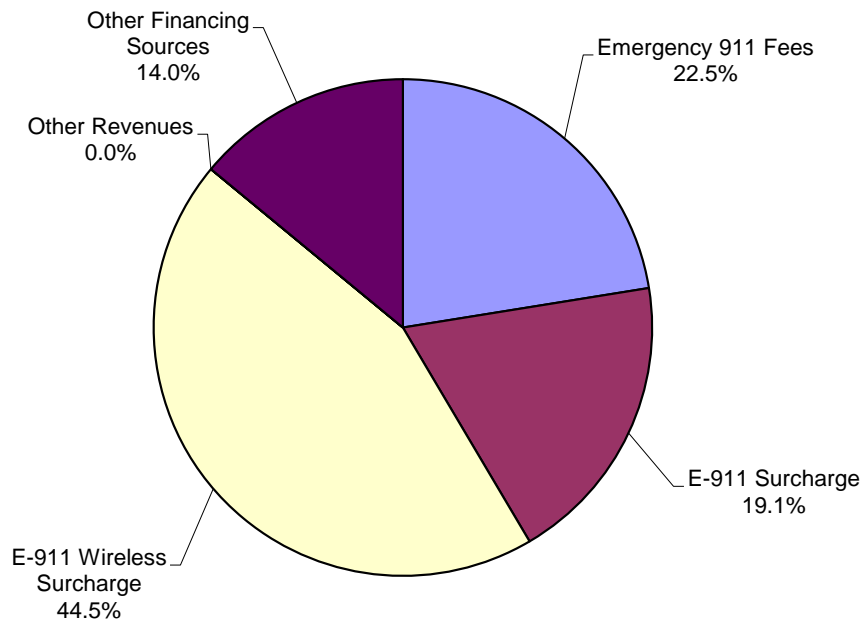
Revenue Source	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET	FY 2017 PERCENT OF TOTAL
Property Taxes	\$ 14,847,345	\$ 17,727,332	\$ 18,325,674	\$ 20,078,937	95.34%
Charges for Services	467,887	467,887	401,000	401,000	1.90%
Other Financing Sources	3,294,198	1,545,161	1,368,530	250,647	1.19%
Other Taxes and Assessments	349,732	464,995	310,000	300,000	1.42%
Other Revenues	25,341	54,879	30,000	30,000	0.14%
Interest and Dividend Income	-	-	-	-	-
Total Revenues	\$ 18,984,503	\$ 20,260,254	\$ 20,435,204	\$ 21,060,584	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2017 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

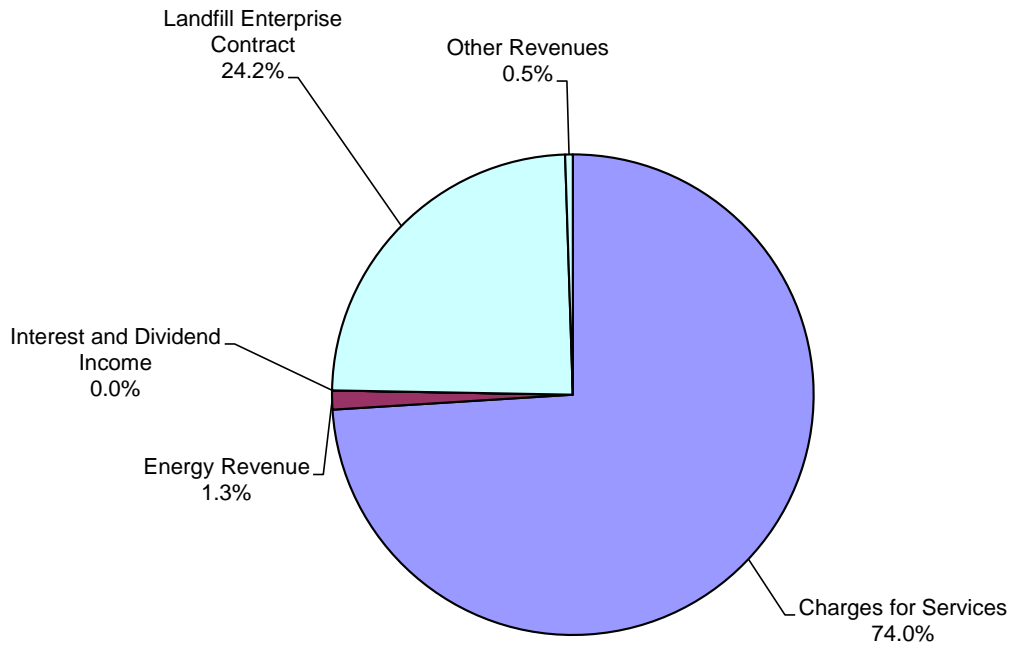
Revenue Source	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGET	FY 2017 PERCENT OF TOTAL
Emergency 911 Fees	\$ 945,464	\$ 1,041,009	\$ 975,000	\$ 926,000	22.45%
E-911 Surcharge	724,158	692,308	675,000	786,000	19.06%
E-911 Wireless Surcharge	1,691,496	1,612,038	1,474,900	1,835,000	44.50%
Other Revenues	1,922	1,302	-	-	0.00%
Other Financing Sources	778,242	-	1,039,334	576,916	13.99%
Total Revenues	\$ 4,141,282	\$ 3,346,657	\$ 4,164,234	\$ 4,123,916	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2017 COMPARISON OF LANDFILL ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGETED	FY 2017 PERCENT OF TOTAL
Charges for Services	\$ 2,212,016	\$ 2,569,006	\$ 2,255,680	\$ 2,890,592	74.01%
Energy Revenue	\$ 174,694	\$ 58,120	\$ 30,000	\$ 50,000	1.28%
Interest and Dividend Income	719	718	-	-	0.00%
Landfill Enterprise Contract	-	949,527	1,081,785	945,307	24.20%
Other Revenues	251,224	109,607	175,000	20,000	0.51%
Total Revenues	\$ 2,638,653	\$ 3,686,978	\$ 3,542,465	\$ 3,905,899	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Consolidated Revenues

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

Revenues appear to be projected substantially less in FY 2017 Budget versus FY 2016 Estimated. This results from the amending in of remaining unspent revenues for the SPLOST programs. General fund tax revenues have increased slightly as a result of the increase in the tax digest. It should be noted that 61.29% of total budgeted revenues involve tax supported funds (i.e., General Fund and the Fire District Fund) up from 58.29% last year.

Revenue Source	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 BUDGETED	FY 2017 PERCENT OF TOTAL
General Fund	\$ 185,593,642	\$ 174,971,726	\$ 184,919,941	\$ 187,995,206	55.12%
Fire Fund	15,693,956	20,260,254	20,435,204	21,060,584	6.17%
E-911 Fund	3,369,200	3,346,657	4,159,860	4,123,916	1.21%
Landfill Enterprise Fund	2,815,959	3,686,978	3,542,465	3,905,899	1.15%
All Other Funds	98,229,659	200,698,513	294,110,324	123,982,048	36.35%
Total Revenues	\$ 305,702,416	\$ 402,964,128	\$ 507,167,794	\$ 341,067,653	100.00%

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

Discussion of Fund Balance

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

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

Of primary importance in funding the County’s normal day-to-day operations, the fund balance is used to provide needed cash reserves prior to the collection of taxes. With the fiscal year beginning the first of July and the majority of property taxes not being collected until the middle of December, expenditures or cash outflows significantly exceed revenues or cash inflows over the first five months of the fiscal year. Having sufficient cash reserves prevents the County from short-term borrowing to meet those financial obligations incurred early in the year.

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

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

Discussion of Fund Balance

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

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

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

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

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

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

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

General Fund

The following table provides a comparison of the fund balance for the General Fund over a four-year period. At the end of FY 2017, the Finance Department estimates that the fund balance will be estimated at \$47.5 million. Budgeted fund balance will remain at \$47.5 as a result of the FY 2017 utilizing no general fund reserves. Clayton County is in the enviable position of having sufficient monies available to meet cash flow shortfalls, during the early part of its fiscal cycle and still be able to pay for certain of its capital improvement projects without having to issue new debt. Adhering to the policies of fiscal conservatism is part of the reason that the County's current general obligation bond rating is Aa2 Moody's Investors Service, Inc. and AA by Standard & Poor's Rating Services.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	63,025,934	47,519,089	47,519,089	47,519,089

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

As indicated by the General Fund reserve, the Board has adopted as a fiscal policy, to maintain undesignated reserves of at least 10% of General Fund revenues. Another reserve represents outstanding purchase orders and projects that were budgeted for FY 2016, but will not be completed until FY 2017. The third reservation of fund balance is for inventory carry forward from one fiscal year to the next. There is a reserve for prepaid assets that represents an offset to the current asset balance for the prepayment of insurance premiums and other prepayments of goods and services that has a life during FY 2017. Lastly, there is a reserve to settle a pending litigation matter. These reserves are needed to account for the funds that have already been spent or obligated and are not available for appropriation.

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

Special Revenue Funds

Fire District Fund

The following table provides a comparison of the fund balance for the Fire District Fund over a four-year period. At the end of FY 2017 the Finance Department estimates that the fund balance will be about \$0.5 million. The decrease has resulted from lower property assessments for the special tax district. As a result, the Fire District Fund now operates with a special tax district mill rate of 5.00 mills as a result of a tax increase.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	443,040	793,340	793,340	542,693

The projected fund balance in the amount of \$542,693 on June 30, 2017 represents the decline in Fire Fund tax revenue. The FY 2017 Budget includes the use of Fire Fund reserves in the amount of \$250,647. The Fire Fund is on the modified accrual basis for both budgeting and actual reporting purposes.

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

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a self-supporting accounting entity in which the revenues collected from the County's Hotel/Motel tax are expected to cover all of the expenditures incurred to provide the service. The following table gives a comparison of the fund balance for the Hotel/Motel Tax Fund over a four-year period. The revenue generated by this fund comes from a tax surcharge on all hotel/motel room stays. The monies are legally restricted for the promotion of tourism in Clayton County. Clayton County currently imposes an 8 percent tax surcharge on hotel/motel room stays. Of this amount, 3 percent is accounted for in the Hotel/Motel Tax Fund. The three percent will be spent at the discretion of the Board of Commissioners for tourism projects and to promote Clayton County to new employers. The fund has budgeted the use of \$125,211 from fund balance in the FY 2017 budget. The Hotel/Motel Fund is budgeted and reports on a modified accrual basis.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	500,339	591,941	591,941	466,730

Clayton County Tourism Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	351,633	644,584	644,584	644,584

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

Clayton County Tourism Fund (continued)

The annual fund balance for this fluctuates based on the amount of capital improvements the Tourism Authority plans for the current fiscal year. The Board will generally allow a reserve to build then authorize a capital improvement on a pay-as-you-go basis. This action depletes the reserve. For fiscal year 2017 the staff is estimating that the fund will reverse its previous downward trend.

Emergency Telephone System Fund

The estimated fund balance for the Emergency Telephone System Fund at June 30, 2017 is \$432,009 as exhibited in the following table. The primary reason for the relatively low fund balance trend is that the revenues continue to decrease and, the County has invested in equipment necessary to insure that public safety needs are met.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	847,669	940,639	940,639	432,009

This will help to improve performance and efficiency in the operation and will ultimately save money in the future for the Emergency Telephone System Fund. The long-term outlook is that revenues will continue to decrease as land phone line fees decrease. A steady decline in wireless revenues is also impacting this fund and expenditures for the foreseeable future. During FY 2011 a large capital expenditure was made to invest in updating call center software and equipment. This resulted in a significant decrease to the FY 2011 Fund Balance. The Emergency Telephone System Fund is on a modified accrual basis for budgeting and actual reporting purposes. The E-911 fund will utilize \$508,630 of fund balance for FY 2017.

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

Federal Narcotics Condemnation Fund

The Federal Narcotics Condemnation Fund is a self-supporting accounting entity in which the revenues collected from federally controlled seized assets are accounted for in a separate fund. The following table gives a comparison of the fund balance for the Federal Narcotics Condemnation fund over a four-year period. These monies are legally restricted for the enhancement of law enforcement activities in Clayton County. This fund uses the modified accrual basis of budgeting and actual reporting.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	309,606	381,037	381,037	281,037

State Narcotics Condemnation Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	624,502	624,502	624,502	624,502

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

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

Jail Construction and Staffing Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	746,917	670,218	670,218	670,218

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

Juvenile Supplemental Services Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	11,780	14,240	14,240	14,240

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

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

Drug Abuse Treatment and Education Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	104,417	141,941	141,941	141,941

The Clayton County Board of Commissioners uses recommendations from the Clayton County Collaborative Board for funding various programs. Recommendations for the uses of the Drug Abuse and Treatment Fund for FY 2017 are the Substance Abuse Program, Prevention Plus Program, Clayton House, and the Clayton Center Adolescent Lighthouse Program. The cumulative impact of these funding decisions is expected to keep the fund balance relatively close to zero and provide as much education to Clayton County citizens as possible. The Drug Abuse Treatment and Education Fund utilizes the modified accrual basis of budgeting.

Alternative Dispute Resolution Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	169,604	87,924	87,924	39,356

The operations of this fund are currently utilizing reserves amounting to \$48,568 for FY 2017. This fund uses the modified accrual basis for budgeting and actual reporting purposes.

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

Victim Assistance Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	111,171	58,975	58,975	58,975

During FY 2017 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 modified accrual basis for budgeting and actual reporting purposes.

Domestic Seminars Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	6,609	8,703	8,703	8,703

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

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

State Court Technology Fee Collection Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	119,250	1,129,554	1,129,554	1,129,554

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

Clayton Collaborative Authority Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	119,250	1,129,554	1,129,554	1,129,554

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

Clayton County Aging Grant Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	186,242	186,242	186,242	186,242

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

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

Other County Grants/HUD Fund

The Other County Grants Fund is used to account for all other grants received by the County. 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 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	6,744,752	5,589,145	5,589,145	5,589,145

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

Law Library Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	89,823	108,683	108,683	108,683

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

Street Lights Fund

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

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

Street Lights Fund

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	153,214	184,579	184,579	184,579

Over the past three years the fund balance has stabilized. In projecting the fiscal year 2017 ending fund balance, it is assumed that revenues would be sufficient to cover all the expenditures incurred during the year. An increase of \$10.00 per household was implemented in FY 2012. The cost per foot of frontage increased to \$.25 per foot from the previous \$.19 per foot. As a result of this increase the Street Light Fund 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. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	361,966	21,697	21,697	21,697

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 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	1,194,803	1,367,580	1,367,580	1,367,580

Mountain View Tax Allocation District

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	639,895	665,371	665,371	665,371

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.

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

Forest Park Tax Allocation District

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	36,530	16,731	16,731	16,731

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 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	3,198,808	1,845,393	1,845,393	1,085,393

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 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	347,882	60,165	60,165	60,165

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

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

Clayton Airport Enterprise Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	0	0	0	0

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

Capital Project Funds

Roads and Recreation Projects Fund

The Roads and Recreation Projects Fund accounts for the construction of recreation centers, senior centers and road improvements to be funded by the Special Local Option Sales Tax approved in 2003. Since revenues are no longer being collected for the SPOST, the fund balance is expected to steadily decrease each year. This fund uses the modified accrual basis for budgeting and reporting.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	104,638,385	96,427,099	96,427,099	82,755,241

2009 SPLOST

The 2009 SPLOST Capital Projects Fund is utilized to account for the SPLOST approved by voters in July, 2008. Revenues for this SPLOST are set to expire on December, 2014. This fund uses the modified accrual basis for budgeting and reporting purposes.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	119,032,085	104,064,948	104,064,948	82,078,656

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

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 the 2015 contains bond proceeds resulting to finance the start of several projects. This fund will use the modified accrual basis for budgeting and reporting purposes if approved.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	N/A	41,559,200	41,559,200	41,559,200

Ellenwood TAD Capital Project Fund

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

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	1,765,938	2,285,602	2,285,602	2,285,602

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

Internal Service Funds

Workers' Compensation Self-Insurance Fund

The Workers' Compensation Fund was established in 1982 to provide resources for payment of workers' compensation claims of County employees. Individual departments are charged for workers' compensation. The County self-insures workers compensation and claims are paid from this fund. This fund uses the accrual basis for budgeting and actual reporting purposes.

	FY 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	709,934	707,351	707,351	707,351

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 2014	FY 2015	FY 2016	FY 2017
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	970,006	1,726,749	1,726,749	1,726,749

CLAYTON COUNTY, GEORGIA STAFFING POLICY AND CHANGES

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

During the budget process, all County departments are given worksheets that allow them to request additional personnel for the upcoming fiscal year. The individual department is responsible for performing a realistic workforce evaluation that addresses their needs for the coming year, as well as years to come. Each department then submits their requests, with a detailed explanation attached, to the Finance Department as a part of the budget process. The ultimate decision on staffing changes is made by the Board of Commissioners.

Please refer to the following two spreadsheets that provide a detailed breakdown of the current staffing level and of the approved new positions. The spreadsheet entitled ***Summary of Full-Time Personnel- Clayton County*** provides a detailed breakdown of the staffing level of the County for the past two years and the upcoming fiscal year. The spreadsheet entitled ***Approved New Position List*** details any of the new positions added for Fiscal Year 2017 and the department where they were added.

Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2016
Fiscal Year Ending June 30, 2017

	Finance
Add:	1 Receptionist
	Superior Court
Add:	1 Superior Court Judge
	1 Court Calendar Clerk
	1 Law Clerk
	1 Legal Transcriber
	1 Court Reporter
	1 Judicial Secretary
	Clerk of Superior/Magistrate Court
Add:	1 Deputy Court Clerk
	Clerk of State Court
Reclass:	From: Deputy Court Clerk (4 Positions)
	To: Deputy Court Clerk Traffic Cashiers (4 Positions)
	From: Administrative Secretary
	To: Office Administrator/State Court Clerk
	Solicitor
Reclass:	From: Legal Assistant I (2 Positions)
	To: Legal Assistant II (2 Positions)
	District Attorney
Add:	3 Assistant District Attorneys
	2 Investigators
	1 Legal Assistant
	1 Victim Advocate
	Senior Services
Reclass:	From: Assistant Kinship Care Coordinator
	To: Senior Center Program Coordinator
	Fire Fund
Add:	1 Public Safety GIS
Delete	1 Firefighter Paramedic

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

<u>DEPARTMENT</u>	<u>FY 2015 ACTUAL</u>	<u>FY 2016 ACTUAL</u>	<u>FY 2017 ACTUAL</u>
Board of Commissioners	19	20	20
Building & Maintenance	27	27	27
Central Communications/E911	54	53	53
Central Services	21	22	22
Clerk of State Court	24	24	24
Clerk of Superior/Magistrate Court	35	37	38
Community Development/Planning & Zoning	44	45	45
Corrections Department	58	58	58
District Attorney	62	63	70
Economic Development Officer	5	5	5
Elections/Registrar	6	7	7
Emergency Medical Services	112	135	135
Extension Service	8	9	9
Finance Department	42	42	43
Fire Department	257	257	257
Information Technology	57	57	57
Internal Audit	4	4	4
Juvenile Court	61	63	63
Library System	50	50	50
Magistrate Court	10	10	10
Narcotics	26	26	26
Parks & Recreation	77	77	77
Personnel Department	17	17	17
Police Department	424	426	426
Probate Court	16	16	16
Refuse Control	43	43	43
Risk Management	6	6	6
Senior Services	38	37	37
Sheriff's Department	378	377	377
Solicitor's Office	40	40	40
Staff Attorney	7	7	7
State Court	39	38	38
Superior Court	36	37	43
Tax Assessors	33	33	33
Tax Commissioner	32	33	33
Transportation & Development/Fleet Maintenance/Landfill	158	158	158
TOTAL CLAYTON COUNTY POSITIONS	2,326	2,359	2,374

**CLAYTON COUNTY, GEORGIA
LONG TERM STRATEGIC FINANCIAL FORECAST**

	2017	2018	2019
REVENUES			
Property Taxes	\$ 94,473,032	\$ 98,042,197	\$100,846,430
Other Taxes and Assessments	52,980,000	49,810,000	46,810,000
Licenses and Permits	6,487,300	6,600,000	6,650,000
Intergovernmental	2,646,198	2,772,040	2,772,040
Charges for Services	22,922,426	23,387,000	24,887,000
Fines and Forfeitures	5,337,000	5,631,848	5,427,615
Interest and Dividend Income	39,500	39,500	39,500
Contributions	1,350,000	1,450,000	1,500,000
Other Revenues	708,750	560,750	560,750
Total Revenues	186,944,206	188,293,335	189,493,335
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	-	-
Gifts and Donations	10,000	10,000	10,000
Operating Transfers In	1,041,000	1,100,000	1,200,000
Total Other Financing Sources	1,051,000	1,110,000	1,210,000
Total Revenues and Other Financing Sources	\$187,995,206	\$189,403,335	\$190,703,335
EXPENDITURES			
Personnel Services	\$125,780,140	\$127,487,787	\$127,987,787
Operating Expenses	56,963,775	55,998,048	56,598,048
Capital Outlay	2,424,355	1,917,500	2,117,500
Debt Service	1,212,279	2,000,000	2,000,000
Total Expenditures	186,380,549	187,403,335	188,703,335
OTHER FINANCING USES			
Operating Transfers Out	1,614,657	2,000,000	2,000,000
Total Expenditures and Other Financing Uses	\$187,995,206	\$189,403,335	\$190,703,335
FUND BALANCE JULY 1	47,519,089	47,519,089	47,519,089
Revenues over/(under) expenditures	-	-	-
FUND BALANCE JUNE 30	\$ 47,519,089	\$ 47,519,089	\$ 47,519,089

CLAYTON COUNTY, GEORGIA LONG TERM STRATEGIC FINANCIAL FORECAST

Three Year Financial Overview

For the first time, Clayton County is presenting a three year long term financial projection. The County is utilizing this information to aid in the preparation of a strategic plan to address future needs of the County.

Property taxes are expected to rise moderately as values have increased for residential properties. The plan anticipates a modest millage increase to fund needed improvements for public safety. Commercial values are expected to remain flat resulting in an overall increase in the Property Tax category for the two year projected period. The revenue projections include the pending impact of future legislation on fuel sales taxes collected at the Hartsfield-Jackson Airport. Georgia House Bill 170 allowed for the collection of these type of taxes for two years. This can be seen in the projected decrease in the Other Taxes and Assessments category in both FY 2018 and FY 2019. The Charge for Services category is also expected to begin to increase as new recreation facilities built with SPLOST funds are completed. The new facilities will generate fees for memberships and programs.

For Expenditures the County made assumptions that the headcount would be flat due to the high number of unfilled positions in the County.

The initial list of strategic goals are listed on page 17. These will be utilized to establish performance measurements for each functional area in the County.



CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2017 Budget Document

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 how the goals of being community-focused, operating an efficient government and ensuring Clayton County has a positive presence locally, nationally, and internationally, as listed above and on page 17, will be accomplished. Both short and long term financial goals for each department are detailed in the Departmental Summary section beginning on page 106.

The Foundational Plan

A. COMMITMENT TO BEING COMMUNITY-FOCUSED

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

CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2017 Budget Document

B. STANDARDIZE GOVERNMENT OPERATIONS THROUGH ACCOUNTABILITY & EFFICIENCY

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

C. ENSURE A POSITIVE LOCAL, NATIONAL AND INTERNATIONAL PRESENCE

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

D. OPERATIONS AND SERVICE EXCELLENCE

- Ensure that the citizens' needs are being properly addressed by focusing on quality customer service.
- Reorganization of County government for efficiency and effectiveness.
- Allow a time during Commission meetings to be designated for public comment on pertinent subjects not already on the agenda.
- Ensure that employee contact with citizens is helpful and courteous. Evaluate and improve upon any customer service weaknesses that may exist with County employees' interaction with the public.

**CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2017 Budget Document**

- Provide employee training as needed to establish and maintain a high level of customer service.
- Recognize and reward employees for their efforts.
- Continue an annual increase in employee compensation packages to reward employees for their performance and accomplishments.
- Provide a safe and friendly work environment for all County employees.
- Continue the newly established educational and recruitment incentive pay for certain experienced public safety officers.

E. MANAGING AND PLANNING FOR GROWTH AND ECONOMIC DEVELOPMENT

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

F. LEADERSHIP

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

Long Term Financial Plans

- Align and fund current expenditures with current revenues to eliminate the use of reserves for budgeting where possible.
- Maintain practical fund balance and prevent the unanticipated use of fund balance through enhanced and planning.
- Monitor and review personnel additions to insure minimal growth in headcount unless deemed necessary by the Board of Commissioners.

CLAYTON COUNTY, GEORGIA
BUDGET DEVELOPMENT GUIDELINES FOR FISCAL YEAR 2016
2017 Budget Document

- Reduce costs while maintaining service levels to the citizens of Clayton County.
- Maintain conservative debt management policies by limiting debt to 10% of total assessed value of taxable property.
- Keep infrastructure growth parallel with population growth to avoid large costly discrepancies in services.
- Reduce large unexpected cost associated with outdated and obsolete equipment and vehicles by maintaining and making small purchases consistently.
- To reduce crime and promote safety by increasing public safety resources.

PROVISION OF SERVICES

Responsibilities in Budget Process

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

Full Range of County Services

- The County provides a full range of governmental services in order to maintain and enhance the quality of life in Clayton County. In the FY 2016 current service level budget, the full range of services will be maintained.
- Enhancements to and delivery modifications for the current service level will be identified separately in each department's budget submission.

REVENUES

Projections

- Revenues for all funds are projected on a conservative basis to ensure that sufficient financial resources are available to meet the anticipated obligations associated with delivering services to our citizens.
- Revenues are analyzed and budgeted on a line by line basis.
- Each account and revenue category is reviewed for all known factors affecting the projection.
- Elastic revenues, such as local option sales tax and interest income, will be projected on a basis consistent with staff's conservative economic assumptions for FY 2016 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.

CLAYTON COUNTY, GEORGIA
BUDGET DEVELOPMENT GUIDELINES FOR FISCAL YEAR 2016
2017 Budget Document

- Department heads responsible for receipt of revenues also review revenue projections to ensure accuracy.

Property Taxes

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

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

User Fees

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

EXPENDITURES

General

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

Pay-As-You-Go Capital Improvement Plan

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

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2017 Budget Document

STATEMENT OF INTENT

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

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

SECTION I - OPERATING BUDGET POLICIES

1. Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget requirements.
2. The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their timely replacement.
3. All Governmental Funds under the control of the Board of Commissioners are subject to the annual budget process. Flexible or cash flow budgets will be prepared for Proprietary Funds (Enterprise and Internal Service) to establish fees and charges and to control expenses.
4. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must be at least equal to the estimated expenditures for each fund.
5. All budgets will be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Pursuant to Governmental GAAP, revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be satisfied with current resources.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2017 Budget Document

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

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2017 Budget Document

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:
 - o Construct and maintain infrastructure and public facilities;
 - o Promote economic development;
 - o Enhance the quality of life;
 - o Improve the delivery of services;
 - o Preserve community and historical assets.
3. Clayton County will initiate all capital purchases within the development of the operating budget to ensure that future operating costs are projected and included in the operating budget where appropriate.
4. Clayton County will utilize a Vehicle Replacement Reserve to acquire and manage the replacement of county vehicles. Vehicles will be replaced when they are beyond repair or when the repair cost exceeds the value of the vehicle.
5. Clayton County will aggressively seek public and private grants, contracts and other outside sources of revenue to fund projects.

SECTION III - RESERVE FUND POLICIES

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

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2017 Budget Document

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

SECTION IV – REVENUE ADMINISTRATION POLICIES

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

SECTION V - ACCOUNTING, AUDITING AND FINANCIAL REPORTING

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with Georgia Code Section 36-81-7.
2. Clayton County will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. The County will also submit the Annual Budget to GFOA for consideration for the Distinguished Budget Presentation Award.
3. Clayton County will establish and maintain a high degree of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles. Clayton County will maintain accurate records of all assets and a high standard of stewardship for public property.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2017 Budget Document

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

SECTION VI – DEBT POLICIES

1. Clayton County will confine long-term borrowing to capital improvements and moral obligations.
2. Clayton County will not use short-term debt for operating purposes.
3. Clayton County will follow a policy of full disclosure on every financial report and bond prospectus.
4. General obligation debt will not be used for Enterprise Fund activities.
5. Clayton County will use general obligation debt to fund general-purpose public improvements, which cannot be financed from current revenues, available fund balances, or other current sources of capital financing.
6. Clayton County will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible.

SECTION VII – INVESTMENT POLICIES

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

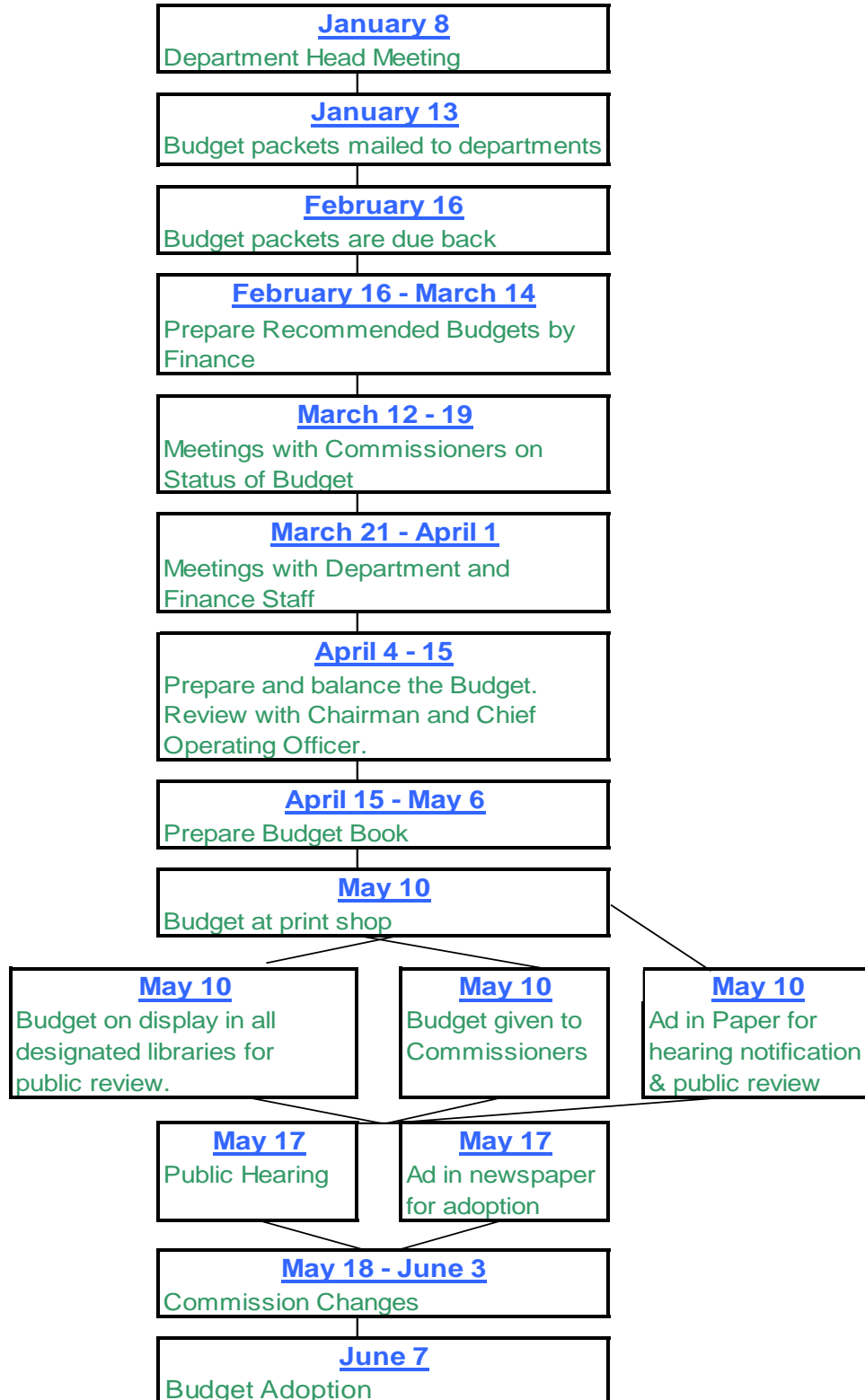
CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
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- Legality - All investments will fully comply with State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment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

SECTION VIII - PURCHASING POLICIES

- 1. It is the intent of the Clayton County Board of Commissioners to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the County.
- 2. The Director of Central Services will be responsible for the County's purchasing system. All purchases for goods and services must be according to the County's adopted purchasing policies, regulations and procedures.
- 3. All departments and agencies of Clayton County must utilize competitive bidding procedures, as set forth in the Clayton County Code. Bids will be awarded on a nondiscriminatory basis with efforts to include local and minority businesses.
- 4. Clayton County will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2017 Budget Document
Budget Process Flowchart



CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2017 Budget Document

The budget process for the fiscal year began in January. The constant review and refinement of budget data continues through the adoption of the budget in early June. The process culminates with the publication of the final approved budget document in late June. This budget preparation cycle is summarized on the budget flowchart that precedes this section (page 87).

The fiscal year 2017 budget used a system of Programmatic budgeting, which describes and gives the detailed costs of every activity or program that is to be carried out in a budget. Objectives, outputs and expected results are described as are their resource costs, for example, personnel costs, operating expenses and capital. The sum of all activities or programs constitutes the Programmatic Budget. In addition individual performance measurements were provided to be utilized for future measurement and evaluation.

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

During the following month, departments assess their needs for the upcoming fiscal year and prepare their budget requests accordingly. Using the current payroll information, the salary and benefit costs of each current budgeted position is projected by the Finance Department and is included in the budget printout. After assessing their needs for the upcoming fiscal year, the departments are required to return their budget request packets, with all the necessary forms completed, to the Finance Department no later than February 16th.

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

During the third week in March, the Chairman of the Board of Commissioners begins a series of budget meetings where each department is allotted 30 – 60 minutes to meet and discuss their budget with the Chairman of the Board of Commissioners, Chief Operating Officer, Chief Financial Officer, and Financial Analyst. Budget hearings are open to participation for the full Board of Commissioners. This meeting typically serves as an opportunity for County departments to verbalize their requests. The staff's working papers are then altered to include any additional critical budgetary needs that had not previously been addressed. These meetings last for approximately three weeks, depending on availability and scheduling issues.

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

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

The Commissioners are then presented with a proposed budget typically during the second week of May so that they may review it in order to field questions from the public. The first public hearing is typically held during a night meeting unless there are scheduling issues. Prior to the first public hearing, copies of the proposed budget are placed on display in the Clayton County Library Headquarters, the Lovejoy Library, the Morrow Branch Library, the Riverdale Library and the Jonesboro Library. An ad is placed in the local newspaper at least 7 days prior to the first hearing, announcing the date and time of the hearing and locations where the document may be reviewed.

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

Once the budget is adopted, unexpected events may require the budget to be altered. Such events may include an increase in the cost of goods or services, a change in departmental priorities or the unexpected repair of a large piece of equipment. In order to accommodate these changes, the Board of Commissioners has approved budget transfer procedures. The Board of Commissioners follows all State Statutes and Guidelines governing the adjustment of approved budgets. Clayton County refers to the first type of procedure as a Line Item Transfer. It involves the transfer of money between line items within the same budget. When a department realizes a problem may exist, the appropriate analyst is contacted and either the department will provide suggestions or the analyst will be asked for suggestions regarding the best possible line item to remove the money and cover the shortfall. After the initial contact and decision, the proper form is completed and given to the Budget Manager for review and then given to the Chairman for approval. If approved, the change is entered into the financial system.

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

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from the Department to their assigned Financial Analyst who reviews it, prepares the correct documentation and submits it to the Chief Financial Officer for review. It is then presented to the full Board of Commissioners during a regularly scheduled business meeting. If approved, the change is entered into the financial system and reflected in the financial statements accordingly. Departments are not encouraged to alter the budget unless it is an emergency.

BASIS OF BUDGETING

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

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

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

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

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

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

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

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

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DESCRIPTION OF FUNDS
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DESCRIPTION OF FUNDS

The County reports the following major funds:

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

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

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

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

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

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

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

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

This budget contains the following funds:

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

CLAYTON COUNTY, GEORGIA
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265	Victim Assistance Fund,
270	Domestic Seminars Fund,
275	State Court Technology Fee Collection Fund,
285	Clayton Collaborative Authority Fund,
286	Clayton County Aging Fund,
288	Housing and Urban Development Fund,
289	Other County Grants Fund,
290	Law Library Fund,
306	Roads and Recreation Projects (SPLOST) Capital Project Fund,
307	2009 SPLOST Capital Projects Fund,
308	2015 SPLST Capital Projects Fund,
315	Tax Allocation District Capital Project Fund ,
400	Debt Service Fund,
501	Street Lights Fund,
502	Ellenwood Tax Allocation District Special Revenue Fund,
503	Northwest Clayton Tax Allocation District Special Revenue Fund,
504	Central Clayton Corridor Tax Allocation District Special Revenue Fund,
505	Forest Park Tax Allocation District Special Revenue Fund,
507	Mountainview Tax Allocation District Special Revenue Fund,
710	Landfill Enterprise Fund,
752	Worker's Compensation Self-Insurance Fund, and
755	Medical Self-Insurance Fund.

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

The Hotel/Motel Tax Fund budget is funded by the 3% Hotel/Motel Tax that is designated to be used only for the promotion of tourism in our County as approved by the Board of Commissioners.

The Clayton County Tourism Authority Fund budget is funded by the 5% Hotel/Motel Tax that is used to promote tourism. Expenditures from this fund are administered by the Clayton County Tourism Authority as approved by the Board of Commissioners.

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

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The Federal Narcotics Condemnation Fund is used to account for monies condemned in Superior Court related to federal narcotics cases. Expenditures are for law enforcement operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The 2015 SPLOST Capital Projects Fund is used to account for the construction of projects approved by voters as part of the re-imposition of the 1% sales tax. These projects are funded by SPLOST.

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET CALENDAR

January 8, 2016	Department Head Meeting
January 13, 2016	Budget Packages mailed out
February 16, 2016	Completed budget packets due back to Finance Department
February 15, 2016- March 14, 2016	Prepare Recommended Budgets by Finance
March 12, 2016- March 19, 2016	Meet with Commissioners on Status of Budget
March 21, 2016- April 1, 2016	Meetings with Department and Finance Staff
April 4, 2016- April 15, 2016	Prepare and balance the Budget. Review with Chairman and Chief Operating Officer.
April 15, 2016- May 6, 2016	Prepare Budget Book
May 10, 2016	Budget is available for public review (Headquarters Library, Lovejoy Library, Morrow Branch Library, Riverdale Library and Jonesboro Library) Also available online.
May 17, 2016	*Public Budget Hearing 6:00pm
June 7, 2016	*Budget Adoption (Regular Meeting)

*Denotes advertised meetings

Refer to flow chart on page 87.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2017**

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 2016 budget preparation process, information for capital improvements in the County were updated and presented to the Commissioners for their consideration. With the current changes in the budgeting process and the need for a written and formally adopted Capital Improvement Plan, the Finance staff plans to continue in its efforts towards the adoption of a formal long-term capital improvement plan. With the requirements of GASB Statement No. 34, a formal Capital Improvements Program is imminent. The Finance Department has prepared useful life and cost information on infrastructure as part of the GASB Statement No. 34 implementation process. With this information, the preparation of a CIP budget would be the next step in the process.

For fiscal year 2017, 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 2017 approved projects has been budgeted in two ways: one, as an operating expense to the specific department responsible for the project, and two, as an operating transfer to a separate Grants Fund or Capital Project Fund from the appropriated funds available in the General Fund and certain Special Revenue Funds. It is important to note, that major capital projects in the Enterprise Funds are normally not included as part of the operating budgets of those funds. These projects are usually financed by the issuance of debt with principal and interest payments spread over the approximate useful life of the asset being purchased. The result is that those users, who benefit from the existence of the asset, pay for the cost of the asset as part of their user charges. The purchase of equipment and funding for projects are included as the part of the normal operating budget of Governmental Fund types. For fiscal year 2017, the County has programmed the purchases of \$424,355 in this type of fixed assets or capital.

This amount totaling \$424,355 is 0.2% of total expenditures in the fiscal year 2017 budget. A detail by department of fixed assets and capital project budgets are included in the schedules that follow this discussion.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2017**

There are principally three operating policies that drive capital outlay decisions. The first is one that parallels the capital maintenance theory of accounting. It is the goal of the County to have sufficient resources available in a fiscal year to make any necessary capital purchases. Thus, the decision to replace existing plant, property, and equipment is normally based on when it would prove to be cost effective to do so.

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

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

Currently, the capital budget process takes place in conjunction with the operating budget process. All departments are required to submit their capital budget requests at the same time as the operating budget requests are made. As with operating budget requests, capital budget requests are reviewed by the Finance Department, and it is determined whether funding is available for the purchase and whether the purchase is scheduled as part of the replacement of fixed assets. Once the Finance Department has completed its process, the request for capital items is reviewed by the Chairman of the Board of Commissioners for approval to be included in the final document submitted to the Board of Commissioners. The Board, through the normal budget hearing process, will review the departmental requests for capital outlay.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
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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 2017 capital project budget fall into this category. The purpose of the particular expenditure most often dictates what the accounting treatment will be for the transaction. The C.I.P. budget is generally accounted for in a Capital Projects Fund and usually involves extensive construction for a new or totally renovated building.

Clayton County currently has two existing Special Purpose Local Option Sales Tax (SPLOST) approved in FY 2003 and FY 2014. In July of 2008 the citizens of Clayton County voted to extend the 1 percent sales tax for a new six year period. The 2009 SPLOST which began in January of 2009 will be utilized to provide capital for infra-structure projects in areas such as, juvenile court, public safety, library construction and fire. In May of 2014 the citizens of Clayton County voted to extend the 1 percent sales tax for a new six year period. The 2015 SPLOST will be utilized to provide for Southern Regional, buildings improvements, Information Technology improvements and public safety.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
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The County's portion of the 2009 SPLOST is anticipated to be \$232,065,000 and will be utilized for capital and infrastructure improvements throughout the County. Listed below are projects funded by the 2009 SPLOST. The allocation for some of the projects may be adjusted due to a shortfall in the sales tax collections.

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

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

Financial Impact of Capital Expenditures on the Operating Budget

As indicated above, capital expenditures are appropriated in the fiscal year 2017 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 2017 budget.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
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Financial Impact of Capital Projects on the Operating Budget

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

Regardless of how the projects are funded, when these projects are completed they often have the potential of having a significant financial impact on the operating budget. Although there were not specific “capital projects” budgeted through the FY 2017 budget process, there are several on-going capital projects that impact the operating budget of the current and subsequent fiscal years. This will give the county the ability to better meet the current needs for the citizens. The following provides a discussion of capital projects that are currently underway.

Animal Kennels – is in the construction phase and is scheduled for completion for August, 2016 and is funded by the 2009 SPLOST Funds. The Animal Kennel will be located in Ellenwood.

CONSTRUCTION	FY 2015	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	278,823	2,705,634	984,843

While the Animal Control and Kennels will be manned with existing personnel the facility will require various additional operating expenses associated with this location.

IMPACT ON	FY 2015	FY 2016	FY 2017
OPERATING BUDGET	ACTUAL	ESTIMATED	PROJECTED
Personnel Services	-	-	-
Operating Expenses	-	-	78,000
Capital Outlay	-	-	-
Total	-	-	78,000

Additional operating costs will be required for the existing Animal Control facility which will be utilized for overcrowding and animal requiring separation.

**CLAYTON COUNTY, GEORGIA
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Greenspace Trail Development – The Greenspace Trail Development is funded by the 2009 SPLOST funds and is due to be completed in Fall of 2018. It is currently in the construction phase of the project.

CONSTRUCTION	FY 2015	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	-	365,000	750,000

Archives and Records Building – The Archives and Records Building is in the design phase and is scheduled to be completed in Fall of 2018. It is located in Jonesboro and is funded by the 2009 SPLOST. No operating costs are required for FY17.

CONSTRUCTION	FY 2015	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	-	625	323,000

Clayton County Correctional Facilities Renovation – The Correctional Facilities Renovation is in the design phase and scheduled to open in Fall of 2018. It is located in Lovejoy and is funded by the 2009 SPLOST. No operating costs are required for FY17.

CONSTRUCTION	FY 2015	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	-	25,000	365,000

**CLAYTON COUNTY, GEORGIA
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NW Branch Library – The NW Branch Library is in the design phase and scheduled to open in Fall of 2018. It is located in Northwest area of Clayton County and is funded by the 2009 SPLOST. No operating costs are required for FY17.

CONSTRUCTION	FY 2015	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	-	-	1,500,000

Information Technology Center – The Information Technology Center is in the design phase and scheduled to open in Fall of 2018. It is located in Jonesboro and is funded by the 2015 SPLOST.

CONSTRUCTION	FY 2015	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	-	-	1,300,000

Enterprise Software System – The Enterprise Software System is in the design phase and scheduled to be completed in the Summer of 2018 and is funded by the 2015 SPLOST. The Enterprise Software System Modernizes systems in Finance and Human Resources and improves data management across county departments.

CONSTRUCTION	FY 2015	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	-	450,000	6,000,000

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2017**

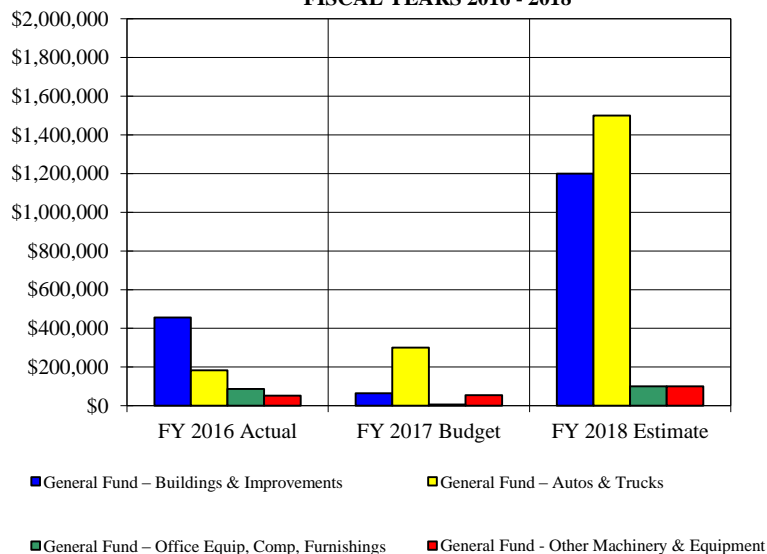
Capital Improvement Program Future

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 2016 ACTUAL	FY 2017 BUDGET	FY 2018
General Fund – Buildings & Improvements	\$ 455,877	\$ 63,886	\$ 1,200,000
General Fund – Autos & Trucks	\$ 183,237	\$ 300,000	\$ 1,500,000
General Fund –Office Equip, Comp, Furnishings	\$ 86,090	\$ 6,469	\$ 100,000
General Fund – Other Machinery & Equipment	\$ 52,273	\$ 54,000	\$ 100,000
Total	\$ 777,477	\$ 424,355	\$ 2,900,000
Annual Change Amount	N/A	\$ (353,122)	\$ 2,475,645
Percentage Change	N/A	(45.42)%	583.39%

The information on the schedule above and the chart that follows outlines the fact that ongoing capital maintenance for Clayton County has a slightly smaller impact on the FY 2017 general fund budget than in prior years. Current economic conditions have impacted decisions to fund capital projects out of the general fund.

**CLAYTON COUNTY, GEORGIA
SUMMARY OF THE FINANCIAL IMPACT OF
CAPITAL NEEDS ON THE OPERATING BUDGET
FISCAL YEARS 2016 - 2018**

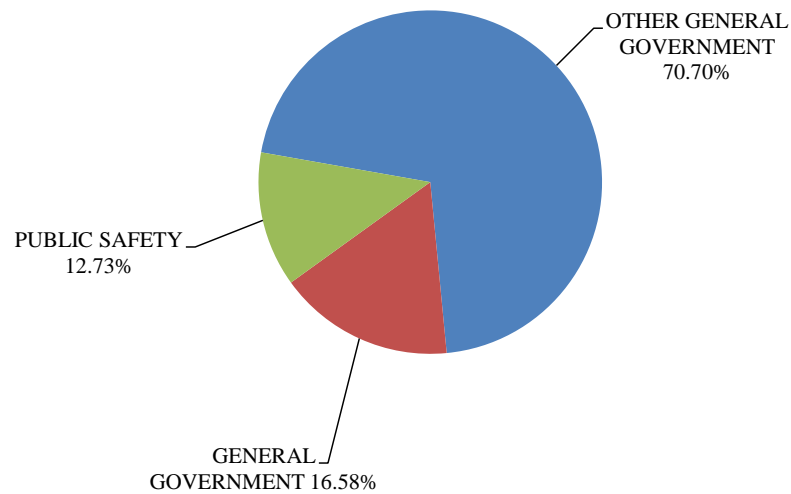


**CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2017**

	<u>FY 2017 ADOPTED</u>
GENERAL GOVERNMENT	
FAMILY AND CHILDREN SERVICES	
Upgrade of DFACS Building	63,886
TAX ASSESSORS	
Moveable Shelving Unit	<u>6,469</u>
TOTAL GENERAL GOVERNMENT	<u>70,355</u>
 PUBLIC SAFETY	
Prison	
Purchase of new mowers	<u>54,000</u>
TOTAL PUBLIC SAFETY	<u>54,000</u>
 OTHER GENERAL GOVERNMENT ADMINISTRATION	
OTHER GOVERNMENT SERVICES	
Vehicle Replacement Reserve	<u>300,000</u>
TOTAL OTHER GENERAL GOVERNMENT	<u>300,000</u>
 TOTAL CAPITAL PROJECTS BUDGET	 <u>\$ 424,355</u>

**CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2017**

FUNCTION	AMOUNT	PERCENT
OTHER GENERAL GOVERNMENT	\$ 300,000	70.70%
GENERAL GOVERNMENT	70,355	16.58%
PUBLIC SAFETY	54,000	12.73%
TOTAL	\$ 424,355	100.00%



2017 Departmental Summary

Clayton County, Georgia

Board of Commissioners



Mission Statement

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

Functions

County Governing Authority.

Departmental Goals, Objectives, & Issues

Goal I: Opportunity: Create and encourage inclusive, lasting environments that grow, attract and retain a creative, talented workforce.

- Objective I: Collaborate with business and tourism partners for sustaining viable economic environment.
- Objective II: Participate with economic partners creating business opportunities and aligning regional interest.
- Objective III: Attract diverse job opportunities and cultivate marketable skills/higher wage/logistic initiatives.
- Objective IV: Foster an inclusive and diverse environment that is welcoming to all ages.

Goal II: Fiscal Management: Develop and effectively manage financial resources

- Objective I: Develop greater transparency into the costs, utilization, and operations of County services.
- Objective II: Continually monitor and evaluate cost effectiveness as well as efficient and accountable business practices.
- Objective III: Standardize county-wide systems that will improve information and data sharing between Clayton County departments in multiple functional areas.
- Objective IV: Maintain financial stability and align financial resources to core service priorities and regulatory requirements.

Goal III: Communication: Develop an informed and engaged community

- Objective I: Develop social media connections to increase real-time communication outreach to the public.
- Objective II: Create a brand identity for Clayton County that will give us the confidence to compete and exist among neighboring communities and around the world.
- Objective III: Respond to all customer inquiries in a responsive, efficient, professional and courteous manner.
- Objective IV: Strengthen media relationships between media outlets and Clayton County government.

Long-term departmental Issues for FY 2018 and Beyond

1. Continuously monitor transit options that will extend connectivity throughout the region.
2. Increase commercial code enforcement in all districts that will enhance beautification efforts throughout the major corridors of the county.
3. Develop and expand action strategies developed to successfully meet the goals of the 3-year strategy plan (FY'17-FY-20').
4. Improve regional partnerships to provide access to resources that will benefit all citizens.
5. Manage oversight and execution of the SPLOST 2015 Program.

2017 Departmental Summary

Clayton County, Georgia



Board of Commissioners

<u>Performance Measurements</u>				
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Minutes and Agenda Items Prepared Without Error:	100%	100%	100%	100%
Notices of Special Called Meetings Issued Within 24 hours of Meeting:	100%	100%	100%	100%
<u>General Fund (Board of Commissioners)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,154,640	1,335,318	1,329,609	1,401,014
Operations	131,899	146,126	161,195	232,200
Total	1,286,539	1,481,444	1,490,804	1,633,214

<u>General Fund (Chief Operating Officer)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	-	-	-	-
Operations	-	-	10,000	10,000
Total	-	-	10,000	10,000

<u>General Fund (CCTV)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	-	-	-	-
Operations	-	20,212	53,154	16,500
Capital Outlay	-	16,995	-	-
Total	-	37,207	53,154	16,500

<u>Hotel/Motel Tax Fund 2%</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	25,000	-
Total	-	-	25,000	-

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY2017</u>
Chairman Board of Commissioners	E	1	1	1
Commissioners	E	4	4	4
County Manager	A	0	0	0
Chief Financial Officer	A	1	1	1
Chief Operating Officer	A	1	1	1
Chief of Staff	A	0	0	0
Broadcast and Communications Manager	24	1	1	1
Marketing and Communications Manager	24	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Board of Commissioners

	<u>Personnel</u>			
Constituant Services Manager	24	0	0	0
Marketing Communication & Research Analyst	24	0	0	0
Clerk of Commission	20	1	1	1
Office Manager	20	1	1	1
Constituent Aide	20	4	4	4
Assistant to Chairman	20	1	1	1
Assistant to Chief Operating Officer	19	0	1	1
Assistant Clerk of Commission	17	1	1	1
Administrative Assistant/Communications Spec.	16	1	1	1
Administrative Assistant	16	0	0	0
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		19	20	20

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Building Maintenance

Mission Statement

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

Functions

Building Maintenance strives to maintain and improve the condition of the current and future facilities in order to provide the employees and public with safe, healthy and attractive structures. This department is responsible for the plumbing, lighting, HVAC, electrical, painting, safety, security, renovations and building projects for over 258 buildings (consisting of over 3,300,000 square feet) throughout the county.

Departmental Goals, Objectives, & Issues

Goal I: To establish a county-wide renovation plan to enrich the appearance and usability of neglected county buildings.

Objective I: Create a highly skilled team of individuals (at least 5) to conduct clean air monitoring and improvements to county buildings.

Objective II: Completion of ANNEX III remodel by March 31, 2017.

Objective III: Develop a timetable and course of action to address areas in need of minor maintenances.

Goal II: To provide pre-emptive maintenance of facilities through the scheduling and implementation of quality cost effective construction, maintenance and repairs while providing an improved environment of county facilities.

Objective I: Secure maintenance software which will permit efficient and effective information distribution to all county employees.

Objective II: Decrease maintenance costs through quarterly monitoring.

Objective III: Provide citizens and employees of Clayton County with a safe and healthy environment by identifying mold and other environmental health risks through the necessary training and equipment by October 2016 to conduct tests on 10-20 facilities per year.

Long-term departmental Issues for FY 2018 and Beyond

1. Adequate staffing to meet the growing need for maintenance on the county's aging buildings and newly acquired assets. (20 additional staff needed)
2. Obtain the additional and necessary funding needed to complete major renovations on many of the county's buildings.
3. Obtain adequate number of vehicles for employee use.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Total Square Footage County Buildings:	3,300,000	2,128,750	2,687,097	2,697,000
Average Cost of Job:	220,000	220,000	220,000	210,000
Number Buildings Maintained:	258	238	238	240
Total Maintenance Costs:	2,150,000	2,452,690	1,857,435	2,225,350
Maintenance Costs Per Square Foot:	0.65	1.15	0.69	0.83

2017 Departmental Summary

Clayton County, Georgia



Building Maintenance

<u>General Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,328,043	1,450,578	1,486,663	1,494,331
Operations	1,198,858	1,049,582	1,105,268	1,133,806
Lease Payments	-	-	-	-
Capital Outlay	-	1,482	25,000	-
Total	2,526,901	2,501,642	2,616,931	2,628,137

<u>Reimposition SPLOST 2009 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	49,378	-
Capital Outlay	-	-	-	-
Total	-	-	-	-

<u>2015 SPLOST Capital Project Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capital Outlay	-	484,196	1,257,663	-
Total	-	484,196	1,257,663	-

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director of Buildings and Maintenance	35	1	1	1
Assistant Director, Buildings and Maint.	31	1	1	1
Buildings and Maint. Service Manager	24	1	2	2
Office Manager	20	1	1	1
Master Trades Specialist	19	12	11	11
Senior Trades Specialist	17	5	5	0
Trades Specialist	15	3	3	0
Administrative Secretary	15	1	1	0
Principal Secretary	13	0	0	0
Trades Apprentice	12	2	2	2
TOTAL # OF POSITIONS:		27	27	27

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Central Communications/E-911

Mission Statement

To provide quality communication services to the citizens of Clayton County. While maintaining the highest professional standards and striving towards excellence through strong community relationships. Serving with pride, commitment and dedication.

Functions

To receive emergency calls from citizens and facilitate an effective and prompt response from proper responding agency, and synchronize efforts of multi-jurisdictional response as needed.

Departmental Goals, Objectives, & Issues

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

Objective I: Work closely with Information Technology throughout FY17 to insure the transition of planned Automated Vehicle Locator (AVL) and Mobile Field Dispatch and Reporting Systems to interface with the current CAD systems.

Objective II: In accordance with the *E-911 Communications* Departmental overall Goals and Objectives for *recruitment and retention* in FY17; recruit, hire, train and retain the best qualified *Communication Officers for E911*.

Goal II: Ensure that all E911 personnel are adequately trained in emerging technology solutions. This will guarantee that the most effective and efficient services are being given to the citizens of Clayton County.

Objective I: Continue with specific E911 industry trends which will standardized internal operations by implementing monthly training; enhancing professional development skills to support the new departmental policies, procedures and formal protocols. To be more effective and efficient with emergency medical dispatch (EMD) protocols; computer aided dispatch (CAD) system and other cutting edge technology systems to adequately improve upon our overall departmental certifications.

Long-term departmental Issues for FY 2018 and Beyond

1. Improve level of services in conjunction with any emerging technology that is adopted by E911 to enhance our ability to receive and respond to calls for service.
2. Expand upon the use and functionality of the back-up Public Safety Answering Point (PSAP) which will enhance our center to become more modern-mixed and prepared for receiving and dispatching 911 calls in the event of the primary site being disabled.
3. Continuous training with the Clayton County Public Safety arena as it relates to major, minor and catastrophic events.
4. Additional innovative practices with our hiring by utilizing non-traditional methods.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Total 911 Calls:	637,774	654,841	700,000	715,000
911 Calls Dispatched Within 1 Minute:	80%	80%	80%	80%
Law Enforcement Calls For Service:	341,330	179,971	200,000	210,000
Officer Initiated Law Enforcement Calls:	174,694	175,225	190,000	200,000

2017 Departmental Summary

Clayton County, Georgia

Central Communications/E-911



<u>General Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	451,596	448,946	625,444	309,787
Operations	2,117	1,301	1,700	1,120
Total	453,713	450,247	627,144	310,907

<u>E-911 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	2,609,738	2,619,868	3,364,698	3,198,844
Operations	827,526	633,819	799,537	856,786
Capital Outlay	-	-	-	-
Total	3,437,264	3,253,687	4,164,235	4,055,630

<u>Personnel (Central Communications)</u>				
<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director/ 911 Communications Center	39	0	1	1
Deputy Chief of Police	35	1	0	0
Police Captain	28	1	0	0
Police Major	31	1	0	0
Police Lieutenant	26	0	0	0
Office Manager	20	1	1	1
False Alarm Administrator	16	1	1	1
Administrative Secretary	15	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		5	4	4

<u>Personnel (E-911 Fund)</u>				
<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
E-911 Operations Manager	27	1	1	1
Training & Professional Standards Coordinator	25	2	2	2
Communications Supervisor	<u>23</u>	4	4	4
Geographical Database Administrator	23	1	1	1
Communications Dispatcher, Senior	20	6	6	6
Communications Dispatcher, III	19	13	13	13
Communications Dispatcher, II	18	16	16	16
Communications Dispatcher, I	17	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL # OF POSITIONS:		49	49	49

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



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 a variety of materials, supplies, equipment and services that are necessary for efficient County operations and the provision of vital services to the citizens of Clayton County. In addition to issuing Requests for Bids, Proposals, Quotes and Qualifications, core functions include vendor registration and selection, negotiations, contract award and management. Central Services operates a print shop that provides high quality and cost effective printing and copying services, and 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 safety, risk, claims and insurance coverage for the County.

Departmental Goals, Objectives, & Issues

Goal I: To utilize the most expeditious and cost-effective procurement methods to secure the required goods and services and maximum value for each dollar spent.

Objective I: Incorporate total lifecycle costs into each strategic procurement decision and embrace green, sustainable principles whenever economically feasible.

Objective II: Develop a Performance Management Plan that allows for a continuous cycle of improvement, cost savings and added value; and incorporates appropriate metrics and best practices.

Goal II: Develop operational procedures based on sound business principles that provide the highest level of service, and provide training that promotes compliance with applicable policies, procedures and ethical considerations.

Objective I: Facilitate staff professionalism and knowledge of industry best practices through continuous training, certification, and participation in national and local procurement organizations;

Objective II: Provide exemplary customer service to internal and external customers through established customer service measures, surveys, standards and guidelines;

Objective III: Implement Bi-Monthly SLBE Certification workshops and provide technical assistance to increase the number of certified SLBE vendors and the number of SLBEs participating in County contracting.

Goal III: Leverage technology and business practices that optimize institutional knowledge and experience.

Objective I: Foster transparency and promote public trust through the increased use of technology, public outreach and easier access to current information, bids and contracting opportunities;

Objective II: Develop and effectively manage supplier relationships to continuously improve performance, and add quality and value to contracts and purchases;

Objective III: To work collaborating with other impacted County Departments to create an electronic "Tool Box" of useful County information for use by vendors and businesses; and

Objective IV: To implement a Countywide Copier Program and Print Management Solution to increase efficiencies and lower costs.

2017 Departmental Summary

Clayton County, Georgia



Central Services

Departmental Issues for FY 2018 and Beyond

1. Obtain a procure to pay automated electronic procurement system.
2. Obtain the National Purchasing Institute's Achievement of Excellence in Procurement Award.
3. Serve as the Lead Agency for Regional Cooperative Purchasing.

<u>Performance Measurements</u>				
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Solicitation (RFB's, RFP's, RFQ's) Processed:	78	158	174	94
Number of Purchase Orders Processed:	4,602	3,500	3,850	4,200
Number of Informal Quotes:	-----	220	240	210
Percentage of Solicitations completed within established procurement cycles:	-----	-----	79%	95%
Percentage of Satisfactory or Better Customer Service Ratings:	-----	-----	90%	95%
Number & Percentage increase in the number of SLBE Certified Vendors:	21	91 / 77 %	115 / 21 %	150 / 24%
Percentage of contracts meeting SLBE Goals / Good Faith Efforts:	-----	30 / 70	67 / 33	100 / 0
Number of Warehouse Items Processed:	46,222	41,214	45,335	65,412
Number of Warehouse Deliveries Made:	5,355	4,675	5,142	4,627
Number of Items Printed/Copied:	3,934,935	3,400,000	3,740,000	4,488,000
Number of Print Requests:	1,409	1,200	1,320	1,584
Number of Registered Vendors:	-----	4,698	5,000	-----
Number of County Tags Applied for:	-----	72	79	-----
Number of County Titles Applied for:	-----	156	171	-----
Number of Surplus Auctions:	5	6	8	-----
Number of Surplus Lots Sold:	206	88	96	-----
Number of Purchase Requisitions:	3,400	2,744	3,018	-----

<u>General Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	841,867	849,700	1,080,597	1,040,572
Operations	256,533	337,919	240,065	224,447
Capital Outlay	-	-	19,591	-
Total	1,098,400	1,187,619	1,340,253	1,265,019

<u>Print Shop (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	190,990	195,519	197,217	192,173
Operations	(91,557)	(80,846)	(76,428)	(79,486)
Capital Outlay	5,600	-	-	-
Total	105,033	114,673	120,789	112,687

2017 Departmental Summary

Clayton County, Georgia



Central Services

<u>Personnel</u>				
<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY2017</u>
Director of Central Services	36	1	1	1
Assistant Director of Central Services	32	1	1	1
Contract Compliance Manager	30	1	1	1
Contracts Administrator	26	1	1	1
Purchasing Administrator	26	1	1	1
Contract Specialist Senior	20	1	1	1
Office Manager	20	1	1	1
Printing Services Supervisor	20	1	1	1
Purchasing Specialist, Sr.	20	2	3	3
Warehouse Supervisor	18	1	1	1
Assistant Printing Service Supervisor	16	1	1	1
Contract Specialist	16	2	2	2
Contract Compliance Specialist	14	1	1	1
Printing Specialist, Senior	14	1	1	1
Purchasing Tag/Title Specialist	14	1	1	1
Warehouse Specialist	14	1	1	1
Warehouse Office/Supply Assistant	12	1	1	1
Office Assistant, Senior	10	1	1	1
Warehouse Clerk Courier	10	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		21	22	22

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Clerk of State Court

Mission Statement

The Clerk of the State Court is committed to providing innovative service in a manner that is courteous, responsive, and efficient. We require a high standard of performance and commitment to excellence from employees of the State Court Clerk's Office in order to provide the highest level of service to the citizens of Clayton County, the Judiciary and the legal community. In facing the confines of limited resources, an ever-increasing emphasis will be given to new innovative technologies which will enable staff to "work smarter, not harder" to perform in a more cost-effective manner.

Functions

The Clerk of the State Court performs all administrative functions of the State Court as prescribed by law and court rules. This office is responsible for maintaining accurate and complete records of all court proceedings, including all criminal misdemeanors, civil actions, and traffic offenses. In addition, As the Fiduciary/Financial Officer of the State Court, all monies from criminal fines, the pre-trial intervention program, civil actions and garnishments are received and disbursed by the clerk. The office is organized into divisions that enable the office to perform its functions more efficiently for the judges and the public. These divisions are Criminal, Civil, Traffic, and Microfilm.

Departmental Goals, Objectives, & Issues

Goal I: Implement Phase II of the Civil E-filing System with the Guide & Serve solution for Self Represented Litigants

- Objective I: One implementation of the Guide & Serve solution is complete; Move the Civil Division to Mandatory E-filing.
- Objective II: Reorganization of the civil division once Mandatory E-filing has been implemented to use the resources in other needed areas of the department.

Goal II: Implement E-filing in the Criminal and Traffic Division

- Objective I: Explore and pursue more options of utilizing technology to assist with the demand of assisting callers in the Traffic Division.
- Objective II: Offer the courts the ability to electronically enter the plea statements and other forms used within the courtroom.

Long-term departmental Issues for FY 2018 and Beyond

1. With the implementation of the new Criminal Justice Information System, there will be the need for training of staff.
2. To continue to explore more options for advancement in technology, in order to move towards making all court records accessible to the public, courts, and legal community within the statutory requirements and guidelines.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Civil Cases:	4,800	1,970	2,000	2,000
Criminal Cases:	12,000	10,444	11,000	11,000
Traffic Cases:	47,000	38,798	40,000	40,000
Red Light Citations/Crossing Guard Bus Cit.:	350	353	360	360
Parking Violations:	900	626	650	650

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,084,929	1,141,745	1,156,055	1,224,212

2017 Departmental Summary

Clayton County, Georgia



Clerk of State Court

<u>General Fund (Continued)</u>				
Operations	36,875	29,326	35,929	33,804
Total	1,121,804	1,171,071	1,191,984	1,258,016

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Clerk of State Court	A	1	1	1
State Court Deputy Clerk Administrator	29	1	1	1
Deputy Court Clerk, Supervisor	21	3	3	3
Office Administrator/State Court	17	0	0	1
Court Calendar Clerk	17	2	2	2
Deputy Court Clerk, Senior	16	2	2	2
Deputy Court Clerk Traffic Cashiers	15	0	0	4
Administrative Secretary	15	1	1	0
Deputy Court Clerk	12	<u>14</u>	<u>14</u>	<u>10</u>
TOTAL # OF POSITIONS:		24	24	24

Significant Expenditure & Staffing Changes

Reclass- From: Deputy Court Clerk (4 positions)
 To: Deputy Court Clerk Traffic Cashiers (4 Positions)
 From: Administrative Secretary
 To: Office Administrator/State Court Clerk

2017 Departmental Summary

Clayton County, Georgia

Clerk of Superior/Magistrate Court



Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Have kiosks available in Magistrate Court clerk's office for customers to complete interactive forms.

- Objective I: Purchase necessary equipment.
- Objective II: Work with IT to have equipment installed.
- Objective III: Provide step by step instructions for customers.

Goal II: Work with Archives in shredding documents no longer needed per retention schedule.

- Objective I: Gather documents available to shred per retention schedule.
- Objective II: Mark existing documents with potential years of destruction.
- Objective III: Educate employees on retention schedule.

Goal III: Begin E-filing appeals to Georgia Supreme Court.

- Objective I: Purchase needed software.
- Objective II: Train employees in preparing case for e-filing.
- Objective III: Prepare written instructions for submitting cases through e-filing.

Long-term departmental Issues for FY 2018 and Beyond

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

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Civil Cases Filed: (Superior)	5,289	4,910	4,600	4,600
Criminal Cases Filed: (Superior)	3,135	3,670	3,800	3,800
Civil Cases Filed: (Magistrate)	28,092	29,161	30,000	30,000
Criminal Cases Filed: (Magistrate)	21,699	21,198	21,000	21,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,652,522	1,725,253	1,825,456	1,796,610
Operations	675,517	670,380	605,001	598,128

2017 Departmental Summary

Clayton County, Georgia

Clerk of Superior/Magistrate Court



<u>General Fund (Continued)</u>				
Capital Outlay	17,250	-	-	-
Operating Transfer Out	-	1	-	-
Total	2,345,289	2,395,634	2,430,457	2,394,738

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Clerk of Superior/Magistrate Court	E	1	1	1
Superior Court Deputy Clerk Administrator	29	1	1	1
Deputy Clerk/Superior Court	28	1	1	1
Jury Manager	21	0	0	0
Deputy Court Clerk, Supervisor	21	4	4	4
Judicial Supervisor	17	2	2	2
Jury Specialist	17	1	1	1
Deputy Court Clerk, Senior	16	3	3	3
Administrative Secretary	15	2	2	2
Deputy Court Clerk/Real Estate Indexer	14	1	1	1
Deputy Court Clerk	12	<u>19</u>	<u>21</u>	<u>22</u>
TOTAL # OF POSITIONS:		35	37	38

Significant Expenditure & Staffing Changes

Add: 1 Deputy Court Clerk

2017 Departmental Summary

Clayton County, Georgia



Community Development

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Update the 2008 Zoning Code & Land-Use Plan/Map

- Objective: I. Position the County for South Metro development.
- Objective: II. Land-use to accommodate economic development future of the County.
- Objective: III. New zoning code that implements LU and Aerotropolis concept plan.
- Objective: IV. Set up an Economic Development Investment Fund with HUD grants/loans allocation.

Goal II: Update Business License Ordinance

- Objective: I. Accommodate new business ideas.
- Objective: II. Expand allowable business types based on local business demand.
- Objective: III. Holding quarterly seminars for businesses.

Goal III: Promote e-application processing

- Objective: I. Create electronic huddle space.
- Objective: II. Transition 50% of permit/license services online.
- Objective: III. Work with SunGard to implement a web based permit/license system.

Long-term departmental Issues for FY 2018 and Beyond

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

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Permits Issued:	5,009	7,837	8,621	9,052
Permits Per Technician:	835	980	1,078	1,131
Business Licenses Issued:	6,577	4,669	5,136	5,393
Licenses Per Technician:	1,096	584	642	674
Building Inspections Performed:	10,671	14,560	16,016	16,817

2017 Departmental Summary

Clayton County, Georgia



Community Development

<u>Performance Measurements (Continued)</u>				
Inspections Per Inspector:	2,134	2,080	2,288	2,402
Business License Inspections:	3,077	613	750	788
Planning & Zoning Inspections:	369	12	18	18

<u>Community Development (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,024,148	1,005,698	1,512,983	1,472,465
Operations	65,452	67,911	86,955	96,838
Operating Transfer	(29)	23	-	-
Total	1,089,571	1,073,632	1,599,938	1,569,303

<u>Planning and Zoning (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	113,816	112,261	121,815	144,614
Operations	200,665	203,242	228,447	229,422
Total	314,481	315,503	350,262	374,036

<u>GIS (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	210,800	248,664	412,454	403,424
Operations	32,288	22,613	29,810	32,610
Capital Outlay	-	-	6,300	-
Total	243,088	271,277	448,564	436,034

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY2017</u>
Director of Community Development	38	1	2	2
Assistant Director/Community Development	35	0	1	1
Division Manager GIS	33	1	1	1
HUD Program Administrator	32	1	0	0
GIS Data Coordinator	28	1	1	1
Planning and Zoning Administrator	27	1	1	1
HUD Program Manager / CDBG	27	1	1	1
HUD Program Manager / NSP	27	1	1	1
Financial Compliance Officer	27	1	1	1
Chief Building Inspector	24	1	1	1
Permit & License Supervisor	24	1	1	1
Senior Planner / NSP-CDBG	23	0	0	0
Senior Program Specialist/CDBG-HOME	23	1	1	1
Plans Examiner	21	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Community Development

<u>Personnel (Continued)</u>				
Office Manager	20	1	1	1
Housing Specialist Home / CDBG	20	1	1	1
Real Estate Specialist / NSP	20	1	1	1
Compliance Specialist / NSP	20	0	0	0
Compliance Specialist / CDBG	20	1	1	1
Assistant Permit & License Supervisor	19	1	1	2
Electrical Inspector	19	2	2	2
Plumbing Inspector	19	2	2	3
Building Inspector	19	3	3	2
Mechanical Inspector	19	2	2	1
GIS Technical Coordinator	30	1	1	2
Business License Inspectors	15	2	2	1
GIS Analyst	28	1	1	1
GIS Specialist	25	1	1	1
HUD Programs Admin. Asst.	16	1	1	1
Building Inspector / NSP-CDBG	19	1	1	3
Permit & License Coordinator	16	3	3	0
Administrative Assistant / CDBG	16	0	0	1
Administrative Secretary	15	1	1	1
Planning and Zoning Specialist	15	1	1	0
Accounting Technician	14	0	0	5
Permit & License Technician	13	5	5	0
Office Assistant, Senior	10	0	0	1
Compliance Specialist, Senior / NSP	23	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		44	45	45

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia

Corrections Department



Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

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

Objective I: Add a new technical skills training program by fostering a partnership with Atlanta Technical College to initiate a skills pilot program for inmates.

Objective II: Obtain accreditation of the maintenance building as a training facility for skill program.

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

Objective IV: Create a 10% reduction in contraband by increasing the number of searches of inmates on civilian-supervised.

Objective V: Implement renovations as outlined in the SPLOST 2009 program.

Goal II: Ensure prison labor is provided to Clayton County Departments, the Water Authority and, when available, and Clayton County Cities. Continue to manage to ensure all is done with high efficiency and responsiveness to needs and ensure that county roads remain free of trash and debris to include State Routes that are under contract.

Objective I: Provide various details to Refuse Control: Paid Tickets (Remove debris from private property);

County buildings, outside grounds maintenance & grass cutting; Force Cleans, graffiti abatement, R-O-W grass cutting in season, and cleaning of County office buildings.

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

Objective III: Monitor work performance and correct as needed.

Long-term departmental Issues for FY 2018 and Beyond

1. Plan and develop programs to improve efficiency in operations and lower the recidivism rate by implementing inmate skill development programs.
2. Evaluate inmate numbers required for long term planning.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capacity:	242	242	242	242
Average Number of Inmates:	235	230	232	235
Inmates per Prison Staff Member:	4.35	4.25	4	4
Total Inmate Man-hours:	253,269	235,021	250,500	300,000

2017 Departmental Summary

Clayton County, Georgia



Corrections Department

<u>Corrections Department (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	3,518,072	3,707,419	3,817,775	3,781,314
Operations	1,004,658	900,856	1,054,312	1,046,705
Capital Outlay	-	70,098	140,421	54,000
Total	4,522,730	4,678,373	5,012,508	4,882,019

<u>Vending Operations (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	(376)	-	-	-
Total	(376)	-	-	-

<u>Reimposition SPLOST 2009 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capital Outlay	-	-	1,488,099	-
Total	-	-	1,488,099	-

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Warden	36	1	1	1
Deputy Warden	32	1	1	1
Corrections Major	31	1	1	1
Corrections Captain	28	1	1	1
Corrections Lieutenant	26	4	4	4
Senior Counselor	26	1	1	1
Corrections Sergeant	24	5	5	5
Counselor	24	1	1	1
Nurse, Senior	22	0	0	0
Corrections Corporal	21	13	15	15
Office Manager	20	1	1	1
Corrections Officer, II	20	27	25	25
Senior Trades Specialist	17	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		58	58	58

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia

District Attorney



Mission Statement

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

Functions

Prosecution of felony crimes.

Departmental Goals, Objectives, & Issues

Goal I: Continue to work on expediting murder cases.

- Objective I: Work with the Judges and defense attorneys to specifically schedule open and indicted murder cases for trial.
- Objective II: Notify victims and witnesses of approaching trial dates for murder cases, so as to be ready for trial on the appointed date.

Goal II: Reduce the number of open cases.

- Objective I: Continue with case management policies and monitor monthly workload to ensure progress is being made.

Goal III: Continue with the implementation of "Tracker" case management program.

- Objective I: Continue with integration of Tracker with CPU8.
- Objective II: Ensure Tracker will intergrate with the new computer program being developed through IT and the Courts.

Goal IV: Continue to process efficiently the increase in number of state forfeiture cases.

- Objective I: Hire an additional Assistant District Attorney and Support Staff person who can assist with the large increase in forfeiture cases since the federal government is no longer handling these cases.
- Objective II: Form a protocol committee with Clayton County Police Department, Clayton County District Attorney's Office, Clayton County Sheriff's Office, Central Services, Finance and Legal to ensure mandatory forfeiture reporting requirements are accurately met.

Goal V: Continue with jail case dispositions being a priority in case management.

- Objective I: Use montly reports to monitor the jail cases and insure by way of case work and case scheduling that the jail cases continue to have a priority status.
- Objective II: Work with other departments and agencies to insure that jail cases are moved promptly through the court system so that the District Attorney's Office receives the case as soon as possible for a prosecutorial decision.
- Objective III: Work with law enforcement agencies to see that reports on jail cases are completed and available when the case is received in the District Attorney's Office.

Goal VI: Increase the training of county wide law enforcement officers by the District Attorney's Office staff through June 30, 2017.

- Objective I: Develop and implement regularly scheduled training programs for law enforcement agencies to provide instruction on areas and topics strategic to case management and criminal prosecution.

2017 Departmental Summary

Clayton County, Georgia

District Attorney



Goal VII: Increase the number of Pretrial Intervention and Diversion (PIDP) program participants, who successfully same, through the budget year.

Objective I: Enhance the qualifying requirements of cases for the PIDP program in order to provide services to a larger number of participants; develop and implement strategies to ensure successful program completion.

Objective II: Develop the Domestic Violence PIDP program in order to address the large number of cases where the victim does not want to proceed with the charges but the District Attorney feels services are needed for conflict resolution to protect victims from further violence and their children from witnessing it.

Goal VIII: Increase the number of Facebook "Followers" by July 1, 2017.

Objective I: Utilize new and existing staff to develop a community approach to increase the number of "Facebook"/social media followers so as to provide real time information in a relevant and adaptable application.

Goal IX: Develop and implement a broader, more "user" friendly method for victims to provide feedback on services provided by the District Attorney's Office.

Objective I: Establish an interactive mobile application that will assist victims and their families by using current technology to efficiently navigate the criminal justice system and to connect end users with victim-centered resources, as well as current programs and services offered by the District Attorney's Office.

Objective II: Continue to collaborate with the Clayton County Domestic Violence Task Force in updating our community services and resource information guide that is available within the community.

Objective III: Continue to use social media to inform and educate the public about the mission of the District Attorney's Office and obtain feedback information.

Goal X: Work with new Superior Court Judges to ensure a smooth transition.

Objective I: Cooperate with new Judges in keeping cases efficiently flowing through the court system.

Goal XI: Form a Joint Major Case Unit with an investigator from each of the agencies - CCDAO, CCSO & CCPD to investigate criminal activity by individuals and organizations that are deemed to be part of a criminal nexus influencing criminal activity in Clayton County.

Objective I: Have a new investigator position created to hire an experienced LEO to participate in the Joint Major Case Unit from the Clayton County District Attorney's Office.

Objective II: The Joint Major Case Unit will concentrate on organized street gangs, organized criminal activity (RICO) and intelligence collection.

Objective III: The Joint Major Case Unit will utilize existing officers, deputies and investigators to assist when needed.

Objective IV: The Joint Major Case Unit will also gather financial and asset information in order to make forfeiture seizures which aid law enforcement and cripple criminal organizations.

Departmental Issues for FY 2018 and Beyond

1. Request the County Commission, to assist in a long term plan for growth and expansion with the District Attorney's Office that meets the criminal justice needs of the County.
2. Identify, develop and implement plans of action to partner the District Attorney's office with all criminal justice agencies and citizens to make our communities safer.
3. Review grants and alternative funding sources for solving "cold case" homicides.

2017 Departmental Summary

Clayton County, Georgia

District Attorney



<u>Performance Measurements</u>				
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Felony counts filed:	9,998	10,750	10,500	11,000
Felony counts disposed:	10,121	8,300	10,200	10,400
Misdemeanor counts filed:	1,264	2,050	1,300	1,500
Misdemeanor counts disposed:	1,250	3,500	1,350	1,400
Cost per count filed:	318.75	304.52	336.03	329.47
Cost per count disposed:	322.15	330.33	343.30	349.02
Average number of cases per attorney: 22,500 cts/16 attys (12 in ct rms/2 CAW/2 Exec)	1,406	1,537	1,459	1,518
Victims served:	4,352	4,400	4,471	4,541

<u>General Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	3,546,928	3,656,072	3,728,709	3,899,923
Operations	227,129	193,417	236,445	218,470
Total	3,774,057	3,849,489	3,965,154	4,118,393

<u>State Narcotics Condemnation Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	6,000	-
Capital Outlay	-	-	-	-
Total	-	-	6,000	-

<u>Victim Assistance Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	158,729	169,149	168,209	168,775
Operations	20,908	15,041	14,437	14,000
Operating Transfers Out	73,297	35,009	39,518	39,518
Total	252,934	219,199	222,164	222,293

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	165,091	173,842	210,656	-
Operations	1,200	13,518	52,683	45,593
Capital Outlay	7,813	-	-	-
Total	174,104	187,360	263,339	45,593

<u>District Attorney Child Support Recovery Unit (Other County Grants Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	583,550	597,114	628,821	-

2017 Departmental Summary

Clayton County, Georgia

District Attorney



District Attorney Child Support Recovery Unit (Other County Grants Fund- Continued)

Operations	49,782	49,424	68,081	13,244
Total	633,332	646,538	696,902	13,244

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
District Attorney	E	1	1	1
Chief Assistant District Attorney	S	0	0	0
Assistant District Attorney/State-3	S	0	0	0
Assistant District Attorney/State-2	S	0	0	0
District Attorney (Child Support)	A	0	0	0
Executive Assistant District Attorney	A	1	1	1
Chief Investigator	33	1	1	1
Deputy Chief Assistant District Attorney	33	2	2	2
Senior Litigation Assistant D.A.	31	7	6	6
DA Unit Supervisor	30	2	2	2
DA Training Supervisor	30	0	0	0
Senior Assistant DA (Child Support)	29	1	1	1
Senior Assistant District Attorney	29	3	3	3
Investigator III	28	12	12	12
Assistant District Attorney	27	1	2	5
Administrative Manager	26	1	1	1
Investigator II	26	1	1	1
Program Development Coordinator	26	1	1	1
Child Support Administrator	25	1	1	1
Assistant Child Support Administrator	25	1	1	1
Task Force Investigator	24	1	1	1
Investigator I	24	2	2	4
Victim Assistance Program Manager	21	1	1	1
Executive Secretary	20	1	1	1
Victim Assistance Coordinator, Senior	19	1	1	1
Investigator Assistant	17	1	1	1
Victim Assistance Coordinator	17	1	2	2
Legal Assistant	17	5	5	6
Program Development Asst Coordinator	17	1	1	1
Legal Assistant II	16	1	1	1
Case Manager (Child Support)	16	9	9	9
Legal Secretary	15	0	0	0
Victim Advocate	15	<u>2</u>	<u>2</u>	<u>3</u>
TOTAL # OF POSITIONS:		62	63	70

2017 Departmental Summary

Clayton County, Georgia

District Attorney



Significant Expenditure & Staffing Changes

Add: 3 Assistant District Attorneys
2 Investigators
1 Legal Assistant
1 Victim Advocate

2017 Departmental Summary

Clayton County, Georgia

Economic Development Office



Mission Statement

To improve the economic vitality of Clayton County by creating and/ or retaining jobs and supporting or growing incomes and the tax base.

Functions

Business Expansion, Attraction, Retention, and Workforce Development in Clayton County

Departmental Goals, Objectives, & Issues

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

- Objective I: Continue the momentum of the Economic Development Strategic Plan which resulted increased in BRE visits.
- Objective II: Fully impletment a business retention and expansion platform utilitzing the Synchronist software.
- Objective III: Work with the Clayton State University Supply Chain Management Program to leverage programs and assistance for Clayton County logistics and supply chain firms.
- Objective IV: Improve outreach to the area businesses via in-person visits, email, phone calls, and County events.
- Objective V: Aid in stabilizing our retail base via the utilization of new incentive programs.
(Small Business Assistance Fund - Grow Clayton)

Goal II: To identivy and recruit new businesses and industries in order to grow jobs, investment and the tax base.

- Objective I: Design and implementation of ED incentives identified in previous ED Plans as recruitment tools.
- Objective II: Cultivate economic growth in the updated Target Industry Clusters from the ED Strategic Plan
(Chemical Cultivate economic growth in the updated Target Industry Clusters from the ED Strategic Plan
Manufacturing, Logistics & Transportation, Aerospace & Aviation, Food and Beverage Processing & Manufacturing).
- Objective III: Cultivate economic growth in other initiatives: Retail, Hospitality, and Film.
- Objective IV: Design and build new multi-story Economic Development "One-Stop Shop" to combine county-wide resources and strategic economic development partners into a single facility, making it easier for entrepreneurs, business & developers to find the assistance they need.
- Objective V: Attend trade show and events related to our core industries.

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

- Objective I: Serve as staff liaison for the properties owned by the Development Authority of Clayton County.
- Objective II: Work with municipal partners, county departments and property owners to develop revitalization plans for the declining commercial corridors in Clayton County (Tara Blvd, Mt. Zion, Jonesboro Road, Forest Pkwy, Riverdale Road).
- Objective III: Develop and implement incentives programs and/or initiatives to foster economic growth in the county's Tax Allocation Districts and identified (re)development areas.
- Objective IV: Implement new programs to foster economic development in the County that focus on the Aerotropolis Business District.
- Objective V: Focus on alleviating the County's Food Deserts as defined by the USDA.

Goal IV: Ensure that economic development and workforce development are in concert in Clavton County

- Objective I: Leverage the resources of strategic partners such as the Georgia Department of Labor, Clayton State University, Atlanta Tech, Clayton Public Schools and others, to prepare the workforce in Clayton for jobs in the new economy.
- Objective II: Encourage Clayton County residents to explore continuing education and training opportunities to increase their marketability.

2017 Departmental Summary

Clayton County, Georgia

Economic Development Office



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

- Objective I: Conduct strategic departmental planning meetings with City Managers, Community Development Reps., and ED
- Objective II: Attend required training through the Clayton County Personnel Department.
- Objective III: Participate in IEDC and other sanctioned economic development training courses. Promote certification.
- Objective IV: Participate in continuing education, leadership and networking opportunities through trade associations.

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

- Objective I: Conduct economic development presentations and updates to various groups in Clayton County.
- Objective II: Produce regular printed and digital marketing/communications products like newsletters and reports.
- Objective III: Regularly network with industry colleagues to promote Clayton County.
- Objective IV: Maintain social media sites for the office (Facebook/Twitter) to promote Clayton County.

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

- Objective I: Maintain the film office website www.FilmClayton.com.
- Objective II: Maintain database of film-friendly sites and locations for the State of Georgia Film Office.
- Objective III: Maintain social media sites for the office (Facebook/Twitter) to promote Clayton as a film destination.
- Objective IV: Work with the media to promote film projects occurring in Clayton County.

Goal VIII: Incent and attract new hospitality projects to Clayton County.

- Objective I: Promote the use of the recent hotel/motel tax increase for significant new projects located in the Aerotropolis Business District.
- Objective II: Research and identify possible and economically feasible new tourism product for the county.

Departmental Issues for FY 2018 and Beyond

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

<u>Performance Measurements</u>				
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Requests for Information on Clayton County:	78	72 estimated	72	108
Prospects Contacted Regarding Relocation or Expansion:	108	-	-	NA
Number of Films and TV Productions in Clayton County:	NA	NA	17	15
Estimated New Jobs Supported (Construction/Retained/New):	2,220	1,842	-	2,000
Cost Per New Job Created:	\$ 547,896.00	NA	NA	NA
Number of Businesses Assisted:	NA	NA	NA	48
Private Investment supported by Clayton County ED:	NA	NA	NA	50,000,000

2017 Departmental Summary

Clayton County, Georgia



Economic Development Office

<u>Hotel/Motel Tax Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personnel Services	354,127	299,547	413,442	499,404
Operations	158,009	146,572	96,606	210,807
Operating Transfer Out	-	-	-	-
Total	512,136	446,119	510,048	710,211

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	107,148	-	-
Total	-	107,148	-	-

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Economic Development Officer	A	1	1	1
Deputy Economic Development Officer	30	1	1	1
Project Manager/Economic Development	30	1	1	1
Marketing, Communications, & Research Analyst/ED Specialist	24	1	1	1
Research & Marketing Analyst	24	0	0	0
Office Manager	15	1	1	1
TOTAL # OF POSITIONS:		5	5	5

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Elections

Mission Statement

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

Functions

Conduct federal, state and county elections, provide accurate election results and statistics; obtain and train poll workers; test and conduct logic and accuracy testing on DRE and express poll units, secure voting precincts for advance and election day; provide absentee ballots by mail.

Departmental Goals, Objectives, & Issues

Goal I: Ensure that the Elections and Registration office is centrally located for the citizens of Clayton County; and provided safe, healthy, functional and effective work environment for staff.

Objective I: Secure a purchased or leased location by June 30, 2017.

Objective II: Purchase Kardex Letriever (Series 80) filing system by June 30, 2017.

Objective III: Acquire additional express polls by March 1, 2017.

Objective IV: Departmental Re-organization.

Goal II: Enhance the voting experience for the citizens of Clayton County.

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

Objective II: Recruit additional high school and college students to serve as poll workers.

Goal III: Maintain and provide quality and efficient services to the citizens of Clayton County.

Objective I: Additional full-time personnel to perform election duties that are currently being performed by Information Technology.

Objective II: Provide voter education to increase voter turnout during the early voting period and on Election Day.

Objective III: Continue to partnership with Clayton Public Schools by random visits and hosting field trips to the Election and Registration's office for the purpose of voter education.

Long-term departmental Issues for FY 2018 and Beyond

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

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Elections Held:	3	3	4	4
Number of Optical Scan Ballots Used:	3,362	3,729	5420	6,010

2017 Departmental Summary

Clayton County, Georgia



Elections

<u>General Fund</u>				
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	168,465	280,218	216,680	323,882
Operations	72,804	67,837	95,636	80,225
Capital Outlay	-	35,590	-	-
Total	241,269	383,645	312,316	404,107

Significant Expenditure & Staffing Changes

No full-time personnel in this department. County personnel are reported in the Registrar Department.

2017 Departmental Summary

Clayton County, Georgia



Emergency Medical Services

Mission Statement

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

Functions

To provide emergency medical services.

Departmental Goals, Objectives, & Issues

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

Delivery system.

Strategic Parameters: 1, 2, 3, 4, 5, & 6

Objective I: Implement Quality Satisfaction Survey Program in conjunction with the CTU Program rollout.

Objective II: Develop metrics consistent with the Affordable Care Act in anticipation of receiving CMS Innovation Opportunity.

Goal II: Enhance service delivery through the implementation of new programs and technology.

Strategic Parameters: 1, 2, 3, 4, 5, & 6

Objective I: Finalize patient protocols for treat and release under the CTU Program.

Objective II: Develop community awareness initiatives to enhance the growth of the Community Treatment Unit Program.

Objective III: Fully Implement new Patient Care Reporting System to streamline Field Operations and enhance patient documentation.

Objective IV: Finalize EMS Academy Accreditation.

Long-term departmental Issues for FY 2018 and Beyond

1. Manage CMS Innovation Opportunities in an effort to establish long term funding strategies for the CTU Program.
2. Develop operational guidelines in cooperation with Southern Regional Medical Center to improve ED flow and unit spin time.
3. Maintain EMS Academy accreditation.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Total Calls Received:	34,154	35,405	37,093	38,344
Medical Calls:	24,096	27,598	29,297	30,996
Total Number Of Patients:	22,505	25,379	28,861	30,254
Number of Patients Transported:	16,197	16,344	17,771	18,558
Average Response Time (Minutes):	7:14	7:19	7:06	7:02
Total Stations:	14	14	14	15
Stations With Transport Units:	12	12	12	12

2017 Departmental Summary

Clayton County, Georgia



Emergency Medical Services

<u>General Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	6,606,913	7,432,130	9,561,540	9,271,702
Operations	837,670	974,848	1,153,047	1,082,258
Capital Outlay	-	-	-	-
Total	7,444,583	8,406,978	10,714,587	10,353,960

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	-	-
Total	-	-	-	-

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Community Care Practitioner (APRN)	37	0	9	9
Deputy Chief- EMS	31	0	1	1
Deputy Chief- Planning	31	1	1	1
Healthcare Information Coordinator	29	1	1	1
EMS Captain	28	3	4	4
Paramedic Lieutenant	27	3	12	12
Fire Lieutenant	26	1	0	0
Paramedic Sergeant	25	25	26	26
Fire Sergeant	24	10	10	10
Firefighter Paramedic	23	16	8	8
Master Firefighter/Relief Driver	21	9	17	17
Firefighter III	21	0	0	0
Firefighter EMT	20	8	22	22
Firefighter II	20	0	0	0
Firefighter Recruit	19	33	22	22
Firefighter I	19	0	0	0
Administrative Secretary	15	1	1	1
Principal Secretary	13	1	1	1
TOTAL # OF POSITIONS:		112	135	135

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Extension Services

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Extension will provide educational programming and resources to the Clayton County citizens.

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

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

Progress: 5th grade enrollment- 2,123. Youth in Other 4-H activities - 453

Progress: DPA increase from 44 to 56

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

Progress: 1144 contacts. Anticipate 2,500 by June 2016

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

Progress: Ongoing

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

Progress: Farmer's Market - Anticipate 3,000. Mobile Market to begin May 2016

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

Objective VII: Implement Mobile Market as detailed in HUD Grnat proposal.

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

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

Progress: Ongoing

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

Progress: Complete

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

Progress - Not met

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

Progress: Not met

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

Progress: Complete. Transitioned two part-time to full - time

Objective VI: Submit one additional grant proposal.

Progress: Complete. Submitted five additional grant proposals. Received three

2017 Departmental Summary

Clayton County, Georgia



Extension Services

Departmental Goals, Objectives, & Issues (Continued)

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

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

Progress: Met. Provided Cottage Food reulation training for Cottage Food industry

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

Progress:. Ongoing

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

Progress: Not met

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

Progress: Not met

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

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

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

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

Progress: Provided three team building opportunities for staff. Developed Ground Rule for our team.

Staff are recognized at office conference Suggestion Box in place. Trainings identified an attended.

Long-term departmental Issues for FY 2018 and Beyond

1. Clayton Extension's Plan of Work includes programming for obesity prevention, health and wellness, connect citizens and entrepreneurs to fresh safe food, parenting education and youth leadership and life sill development.
2. Development of a commercial kitchen to be used for commercial production and processed food. Will also be used by the 4-H
Progress: Working with the City of Lovejoy to establish the commercial kitchen
3. Farmer's Market growth, both the number of vendors and customers.
Progress: Farmers Market attendance and vendors increase by 460
4. Increased funding for the Parenting Program. **Progress: Met**
5. Transition of part-time staff to full time status in order to fully support the projects/issues listed above. - **Complete**

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Home/ Site Visits:	2,989	2,000	2,500	3,000
Volunteer Hours:	4,350	4,521	5,448	5,500
Soil Samples:	178	157	172	180
4-H Enrollment:	3,300	2,554	2,445	2,600
Participants at District Public Speaking:	14	44	56	75
Community Garden Plots	50	40	60	70

2017 Departmental Summary

Clayton County, Georgia



Extension Services

<u>Performance Measurements (Continued)</u>				
Farmers Market Attendance:	2,100	2,560	3,000	3,500
Classes/ Coordinated/Taught:	1,600	1,947	2,000	2,200
Total for all Program Area Educational Contacts		14,648	19,564	20,164

<u>General Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	190,122	191,271	239,310	242,657
Operations	36,600	25,903	35,680	71,870
Total	226,722	217,174	274,990	314,527

<u>Drug Abuse Treatment and Education Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	-	-	-	-
Operations	4,965	5,933	8,000	8,000
Total	4,965	5,933	8,000	8,000

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	57,844	50,180	115,957	-
Operations	12,411	8,645	23,288	18,750
Total	70,255	58,825	139,245	18,750

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
County Extension Coordinator	S	1	1	1
Program Coordinator	18	1	1	1
Cooperative Extension Agent	S	1	1	1
Secretary/Extension Office	S	1	1	1
County Extension Agent	S	1	1	1
Parent Aide Coordinator	14	0	1	1
Principal Secretary	13	2	2	2
Horticulture Program Assistant	10	1	1	1
TOTAL # OF POSITIONS:		8	9	9

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Finance

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Improve Customer Service Quality

Objective I: Implement mandatory outside training throughout the department to ensure quality customer service is being provided.

Objective II: Attend training sessions provided by the County through the Human Resources training division.

Goal II: Improve internal controls and financial processes.

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

Objective II: Continue with case management policies and develop monthly workload goals to have the undicted and requests by 20%.

Objective III: Continue to encourage the use of purchase order request by departmental financial staff to better manage accounting processes.

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

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

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

Objective III: Continue a priority of internal systems to be implemented first.

Objective IV: Begin implementation of new countwide ERP.

Long-term departmental Issues for FY 2018 and Beyond

1. Complete implementation of enterprise software to improve decision making and provide timely, accurate financial reporting.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Checks processed by AP per employee:	12,250	12,250	12,300	1,400
Budget per analyst. (millions):	86.4	\$90.2	\$91.0	90.8
Monthly Journal Entries:	428	382	375	350
Budget Amendments processed:	83	72	34	65
Received Certificate of Achievement for CAFR:	Yes	Yes	Yes	In Process
Received Distinguished Budget Award:	Yes	Yes	Yes	In Process

2017 Departmental Summary

Clayton County, Georgia



Finance

<u>General Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	2,026,205	2,319,270	2,818,697	2,812,864
Operations	(4,554)	(57,453)	(9,915)	(18,985)
Total	2,021,651	2,261,817	2,808,782	2,793,879

<u>2015 SPLOST Capital Project Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	614,314	-
Capital Outlay	-	-	12,385,686	-
Total	-	-	13,000,000	-

<u>Mail-Room (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	51,726	48,889	53,006	54,596
Operations	582,739	539,976	585,400	590,400
Operating Transfer Out	(1)	5	-	-
Total	634,464	588,870	638,406	644,996

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director Finance/Comptroller	39	0	0	0
Deputy CFO- Finance	35	1	1	1
Deputy CFO Budget & Grants Special Projects	35	1	1	1
Fin. Budget and Special Projects Mgr.	32	1	1	1
Grants and Contracts Manager	32	1	1	1
General Accounting Manager	32	1	1	1
Financial Reporting Manager	32	1	1	1
Pension Manager	30	1	1	1
Financial Reporting Analyst	28	1	1	1
Payroll Manager	27	1	1	1
Senior Accountant	27	1	1	1
Financial Management Analyst	27	2	2	2
Accounts Payable Manager	27	1	1	1
Accounts Receivable Manager	27	1	1	1
Senior Treasury Manager	27	1	1	1
Finance Grants Analyst Senior	26	1	1	1
Principal Accountant	25	2	2	2
Grants Analyst HUD	25	1	1	1
Principal Accountant S.P.L.O.S.T	25	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Finance

<u>Personnel (Continued)</u>				
Pension Accountant Analyst	25	1	1	1
Payroll Technician, Senior	18	1	1	1
Financial Acct/Computer Technician	17	1	1	1
Accounting Technician, Senior	17	2	2	2
Payroll Technician	16	3	3	3
Administrative Asst/Records Ret Specialist	16	1	1	1
Administrative Assistant/Stenographer	16	1	1	1
Accounting Technician	15	11	11	11
Receptionist	13	0	0	1
Mail Clerk	12	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		42	42	43

Significant Expenditure & Staffing Changes

Add: 1 Receptionist

2017 Departmental Summary

Clayton County, Georgia



Fire

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

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

Strategic Parameters: 1, 2, 4, 5 & 6

Objective I: Complete Fire Accreditation process.

Objective II: Complete ISO re-evaluation.

Objective III: Complete relocation of Station 9 and buildout of Station 15.

Objective IV: Complete CCFES 5 year Strategic Plan as required by Accreditation.

Goal II: Enhance service delivery through the implementation of new technology.

Strategic Parameters: 1, 2, 3, 4, 5 & 6

Objective I: Complete transition to and implementation of Image Trend NFIRS reporting system.

Objective II: Implement iDashboard analytics to identify strategic initiatives and key performance indicators in order to streamline service delivery.

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

Strategic Parameters: 1, 2, 3, 4 & 6

Objective I: Complete the rollout and full functional operating platform for the new ReadyClayton App and web portal.

Objective II: Complete update for the County Hazard Mitigation Plan.

Objective III: Develop a comprehensive all hazards EOC Activation Plan with training materials.

Long-term departmental Issues for FY 2018 and Beyond

1. Prepare a detailed plan of action to address station location deficiencies identified by the 2012 ISO Evaluation within the City limits of Lovejoy and the unincorporated sections of Stockbridge and assess the changes to the Rating Schedule.
2. Work with Fleet Maintenance to develop a Fire Suppression Vehicle replacement program.
3. Complete the Fire accreditation process and implement suggested operational efficiencies.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Total Incident Responses:	34,154	35,405	37,093	38,344
Number of Fire Calls:	834	879	806	822
Hazardous Situation Calls:	708	582	656	673
Other Call Types:	8,516	6,346	7,755	7,819
Medical Calls:	24,096	27,598	29,297	30,996
Average Response Time (Minutes):	7:14	6:25	6:25	6:25

2017 Departmental Summary

Clayton County, Georgia



Fire

<u>Fire Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	16,768,083	17,581,852	18,157,557	17,763,842
Operations	1,864,287	2,162,209	2,219,276	2,238,711
Capital Lease Principal Payment	-	-	-	100,000
Capital Outlay	12,754	111,664	145,371	-
Total	18,645,124	19,855,725	20,522,204	20,102,553

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	21,771	6,589	-
Capital Outlay	-	39,890	230	-
Operating Transfer Out	-	-	-	-
Total	-	61,661	6,819	-

<u>Information Technology Admin (Reimposition SPLOST 2009 Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	78,270	56,390	150,001	-
Capital Lease Principal Payment	318,787	317,722	317,328	316,778
Capital Outlay	37,994	1,630,541	3,279,518	-
Total	435,051	2,004,653	3,746,847	316,778

<u>Emergency Management (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	25,678	81,807	269,631	259,088
Operations	12,808	13,882	95,773	17,375
Capital Outlay	-	-	45,000	-
Total	38,486	95,689	410,404	276,463

<u>Emergency Management (Other County Grants Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	155,654	156,154	-	-
Operations	29,409	33,062	127,827	87,827
Capital Outlay	35,060	13,500	-	-
Total	220,123	202,716	127,827	87,827

<u>Personnel (Fire Fund)</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY2017</u>
Fire Chief	39	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Fire

Personnel (Fire Fund Continued)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY2017</u>
Assistant Fire Chief	35	0	0	0
Fire/Chief Operations Officer	35	1	1	1
Fire/Chief Financial Officer	35	1	1	1
Deputy Chief- Operations	31	1	1	1
Deputy Chief- Prevention	31	1	1	1
Deputy Chief- Prof Standards	31	1	1	1
Deputy Chief- Support Services	31	0	0	0
Battalion Chief	29	7	7	7
Fire Captain	28	5	5	5
Emergency Services Communications Officer	28	1	1	1
Paramedic Lieutenant	27	26	26	26
Fire Lieutenant	26	35	35	35
Systems Analyst/Fire	25	1	1	1
Statistical Data Analyst	25	1	1	1
Paramedic Sergeant	25	19	19	19
Fire Sgt./Inventory Control Supervisor	25	1	1	1
Fire Sergeant	24	32	32	32
Firefighter Paramedic	23	20	6	5
Public Safety GIS	23	0	0	1
Fire Medic	23	0	0	0
Master Firefighter/Relief Driver	21	21	29	29
Firefighter III	21	0	0	0
Office Manager	20	1	1	1
Firefighter EMT	20	17	25	25
Firefighter II	20	0	0	0
Firefighter Recruit	19	56	54	54
Firefighter I	19	0	0	0
Fire Supply Specialist	19	1	1	1
Administrative Secretary	15	2	2	2
Principal Secretary	13	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		253	253	253

Personnel (Emergency Management)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Emergency Management Operations Officer	28	1	1	1
Fire Lt./EMA Planning Officer	27	1	1	1
Homeland Security Operations Officer	25	0	0	0
Systems Analyst/Emergency Mgmt.	20	0	0	0

2017 Departmental Summary

Clayton County, Georgia



Fire

Personnel (Emergency Management- Continued)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Emergency Mgt. Training & Exercise Officer	21	1	1	1
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		4	4	4

Significant Expenditure & Staffing Changes

Add: Public Safety GIS

Delete: Firefighter Paramedic

2017 Departmental Summary

Clayton County, Georgia



Information Technology

Mission Statement

In partnership with County departments and constitutional offices, the Department of Information Technology provides business value through innovative thinking, effective planning, collaboration and partnership with our customers leveraging technology as an enabler of effective and efficient delivery of high-quality government services.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Work with County leadership to establish enterprise IT governance, enabling IT policies and procedures that encourage collaboration and guide County organizations in planning, deployment and maintenance of IT solutions.

Objective I: Formalize the IT governance structure to revolve around departmental business requirements and processes and enterprise planning and decision-making from a project, policy, budgeting, and general technology issues perspective.

Objective II: Maintain a centralized IT funding model, enabling timely strategic investments.

Objective III: Ensure continued alignment of information technology human capital in support of organizational goals and objectives.

Goal II: Manage Information Technology as an investment.

Objective I: Provide County stakeholders with timely, convenient access to information and services through the appropriate use of technology.

Objective II: Provide and support a current, stable, secure, flexible, and supportable standards-based technology infrastructure.

Objective III: Continue to invest in IT infrastructure projects that will ensure the current and on-going performance, reliability, confidentiality and integrity of the systems (fiber, server virtualization, etc.).

Objective IV: Implement strategies to recruit, retain and invest in a highly skilled technology workforce that is available, trained and effectively employed to efficiently achieve countywide objectives.

Goal III: Provide project planning, management, implementation and support for the upcoming technology SPLOST projects.

Objective I: Continue efforts to align IT functions with business plans as defined by the departments within the County, including creation of a communications plan, establishing a Business Systems Administrator role and selective consolidation of IT functions across the County.

Objective II: Provide collaborative solutions for all facets of County government in order to ensure their business problems and goals are met.

Objective III: Implement a comprehensive and unified approach toward identifying and prioritizing IT projects.

Goal IV: Manage the risk of growing volumes of content (information and records) and the lack of a centralized records management system.

Objective I: Work with County leadership to create and enforce enterprise policy, in accordance with mandates, governing what records must be retained, the proper classification of such records and length of retention required.

Objective II: Work with departments to properly dispose of overdue eligible records housed at both the Archives and Records Center and within County departments in both physical and electronic format.

2017 Departmental Summary

Clayton County, Georgia

Information Technology



Departmental Goals, Objectives, & Issues (Continued)

Objective III: Participate in the planning and design of the 2015 SPLOST Technology Center facility, ensuring that it provides adequate protection for the County's physical records as well as foster an environment of proper inventory control and expansion of electronic imaging capabilities.

Long-term departmental Issues for FY 2018 and Beyond

1. Capacity planning to continue projects approved in 2004 and 2009 SPLOST programs and prepare for projects approved in the 2015 SPLOST.
2. Design and construction of the 2015 SPLOST approved Technology Center, a state of the art technology facility that will offer employee technology training, an optimized datacenter and enhance collaboration within the IT Department.
3. Succession planning to prepare for the loss of knowledge, experience and skills from increasing staff retirement eligibility.
4. Develop a managed retention strategy. Can deletion of electronic records beyond their retention period be automated? Consider using automated agents to de-duplicate content and to reallocate metadata.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Requests for IT Service Desk Support:	12,039	17,936	19,700	20,100
Percent of First-call Resolution:	19%	31%	28%	35%
Average Problem Closure Duration (Days):	Not Measured	3.2	2.5	2.1
Percent of Requests Resolved within 2 Business Days:	Not Measured	55%	70%	80%
Destroyed Records Past Retention Cycle (Boxes):	1,161	2,482	2,100	2,400
Submitted First Time Records to Archives (Boxes):	2,610	1,885	1,850	2,000
Retrieved Records from Archives (Boxes):	5,543	5,064	5,000	2,500
Return Records to Archives (Boxes):	1,037	4,725	4,700	2,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	3,770,996	4,018,626	4,145,560	4,182,777
Operations	1,302,234	1,584,604	1,833,529	2,434,632
Capital Outlay	295,954	37,846	89,800	-
Total	5,369,184	5,641,076	6,068,889	6,617,409

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>FY2017</u>
Operations	769,416	5,457,220	1,352,426	-
Capital Outlay	7,250,001	429,270	670,128	-
Total	8,019,417	5,886,490	2,022,554	-

2017 Departmental Summary

Clayton County, Georgia



Information Technology

<u>2015 SPLOST Capital Project Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	183,659	-
Capital Outlay	-	-	7,213,710	-
Total	-	-	7,397,369	-

<u>Archives & Records Retention (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	157,140	175,679	184,002	185,460
Operations	8,158	9,392	36,483	19,962
Total	165,298	185,071	220,485	205,422

<u>Reimposition SPLOST 2009 Fund (Archives & Records)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	6,230	-
Capital Outlay	2,963	-	1,285,293	-
Total	2,963	-	1,291,523	-

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director, Information Technology	38	1	1	1
Assistant Director, Information Technology	34	1	1	1
Division Manager, Technical Services	33	0	0	0
Division Manager, Net Infa & Operations	33	1	1	1
Division Manager, Application Development	33	1	1	1
Division Manager, Systems Integration	33	1	1	1
Division Manager, Business Intelligence	33	1	1	1
PSDN System Manager	33	1	1	1
Systems Project Manager	31	1	1	1
Communications Services Coordinator	31	1	1	1
Network Security Engineer	31	1	1	1
Desktop Support Services Coordinator	31	1	1	1
Enterprise Network Architect	31	0	0	0
Senior Business Systems Administrator	31	2	2	2
Division Manager/ Archives and Records	30	1	1	1
GIS Coordinator	30	0	0	0
Enterprise Database Administrator	29	0	0	0
Systems Engineer	29	0	0	0
IT Business Systems Administrator	29	14	14	14

2017 Departmental Summary

Clayton County, Georgia



Information Technology

<u>Personnel (Continued)</u>				
Programmer Analyst	29	0	0	0
Business Intelligence Analyst	29	0	0	0
Enterprise Security Administrator	27	0	0	0
Telecommunications Services Coordinator	27	1	1	1
Systems Administrator	27	1	1	1
SQL Database Administrator	27	2	2	2
IT Asset Management Administrator	26	1	1	1
Division Manager, Administrative Services	26	0	0	0
Webmaster	25	0	0	0
Communications Technician Senior	25	1	1	1
Communications Technician	24	3	3	3
Desktop Support Technician II	24	4	4	4
Wireless Services Support Technician	24	0	1	1
Virtual Infrastructure Administrator	24	1	1	1
Wireless Services Coordinator	23	1	0	0
Archives & Records Retention Coordinator	23	0	0	0
IT Project Implementation Specialist	23	1	1	1
Business Intelligence Specialist	22	1	1	1
Desktop Support Technician I	21	3	3	3
Help Desk Services Coordinator	21	1	1	1
Archives & Records Retention Specialist	19	1	1	1
Administrative Services Specialist	18	0	0	0
Desktop Support Specialist	16	1	1	1
Enterprise Services Technician I	16	1	1	1
Administrative Services Assistant	16	3	3	3
Administrative Secretary	15	0	0	0
IT Inventory Control Specialist	14	1	1	1
Archives Inventory Clerk	12	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		57	57	57

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Internal Audit

Mission Statement

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

Functions

To conduct financial and operational audits in accordance with Generally Accepted Auditing Standards.

Departmental Goals, Objectives, & Issues

Goal I: Maintain a risk assessment of departments, functions, grants, etc...

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

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

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

Objective IV: Provide recommendations for improving and streamlining old process within the department and across multiple departments.

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

Objective I: Maintain a rotation of grant audits prior to close out based on risk.

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

Goal III: Manage the Ethics Tip Line

Objective I: Monitor the hotline and maintain open communications with management and departments regarding investigations.

Long-term departmental Issues for FY 2018 and Beyond

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

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Internal Audits:	42	38	21	32
Business License Audits:	140	-	-	-

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personnnel Services	275,215	296,976	335,309	325,146
Operations	19,551	14,812	11,723	9,988
Total	294,766	311,788	347,032	335,134

2017 Departmental Summary

Clayton County, Georgia



Internal Audit

<u>Personnel</u>				
<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director, Internal Audit	34	1	1	1
Associate Auditor, Internal Audit	27	2	2	2
Audit Assistant, Internal Audit	20	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		4	4	4

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Juvenile Court

Mission Statement

The mission of the Clayton County Juvenile Court is to endeavor to protect and restore the children of the county as secure and law-abiding members of society and to strengthen families and reduce the need for further intervention. This involves the prompt treatment, rehabilitation, and supervision of delinquent and unruly children and decisive processing of dependency cases.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: To prevent the unnecessary and often harmful penetration into the formal juvenile justice system by low-risk youth.

Objective I: Expand the capacity for staffing of low-risk youth before the Clayton County Collaborative Child Study Team.

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

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

Objective II: Proper handling of a shifting workload with more emphasis on front-end services such as education, mediation diversion and other programming as a measure to prevent future delinquency and deprivation.

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

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

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

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

Long-term departmental Issues for FY 2018 and Beyond

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

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Total # of youth served:	3,114	4,219	3,667	3,502
Total # of court hearings:	3,810	3,917	3,864	4,040
Total # of intake detention decisions:	638	606	622	573
Total # of dependency complaints:	966	826	896	877
Total # of informal adjustments (delinquency):	255	156	205	203
Total # of mediations (delinquency):	229	125	177	185
Total # of children placed on probation:	551	243	397	556

2017 Departmental Summary

Clayton County, Georgia



Juvenile Court

Performance Measurements (Continued)

Total # of commitments to DJJ:	33	24	29	54
Total # of children advocated by CASA:	312	2,507	1410	1,140
Total # of Judicial Citizen Review Panel hearings:	208	174	191	175

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	3,557,950	3,687,848	3,799,353	3,816,700
Operations	412,683	450,316	499,231	470,580
Capital Outlay	-	-	-	-
Total	3,970,633	4,138,164	4,298,584	4,287,280

Juvenile Supplemental Services Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	11,210	9,268	13,000	11,500
Total	11,210	9,268	13,000	11,500

Other County Grants Fund (County Grants)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	204,770	205,120	272,371	-
Operations	432,381	657,896	852,479	98,368
Operating Transfer Out	-	-	-	-
Total	637,151	863,016	1,124,850	98,368

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	89,903	-	34,809	-
Capital Outlay	53,375	9,400	51	-
Total	143,278	9,400	34,860	-

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY2017</u>
Juvenile Court Judge	A	3	3	3
Director of Juvenile Court Services	35	1	1	1
Director/Juvenile Court Prog & Resource	33	0	1	1
Chief of Staff, Juvenile	30	1	0	0
Juvenile Court Technology Coordinator	26	1	1	1
Child Welfare Services Coordinator	26	1	1	1
Coordinator JC Grants and Staff Dev	24	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Juvenile Court

<u>Personnel (Continued)</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY2017</u>
Mediation Program Coordinator	23	1	1	1
Chief Restorative Justice	23	1	1	1
Chief Court Operations	23	1	1	1
Chief Field Operations	23	1	1	1
Chief Special Juv Justice Prog	23	1	1	1
Chief Intake Operations	23	1	1	1
Coordinator JC Program Dev and Ser	23	1	1	1
Probation Supervisor	23	0	0	0
Intake Supervisor	23	0	0	0
Clerk of Court	23	1	1	1
JDAI Coordinator	23	1	1	1
Truancy Supervisor	23	0	0	0
Citizen Review Panel Coordinator	22	1	1	1
CASA Volunteer Supervisor	19	5	6	6
CASA Support Services Supervisor	19	1	0	0
CASA Training Supervisor	19	1	1	1
Juvenile Court Officer II	19	4	4	4
Juvenile Court Officer	18	18	20	20
Juvenile Court Office Administrator Sr	18	1	1	1
Judiciary Secretary	17	3	3	3
Assistant Clerk of Court	17	1	1	1
Deputy Court Clerk- Senior	16	7	7	7
Intake Assistant	14	1	1	1
Office Assistant, Senior	10	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		61	63	63

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Library System

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Learning Opportunities- Increase the visibility & viability of the Clayton County Library System through the creation of learning opportunities that will impact the health, technology and education for children, adults and library staff in Clayton County.

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

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

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

Goal II: Equalization of Access & Resources - Ensure that citizens have the capability and knowledge to utilize resources and seamlessly access online systems via county libraries

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

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

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

Goal III: Advocacy, Partnership, and Funding - Increasing the library support by ensuring that the County libraries are safe and clean and by developing public advocacy and enhancing private and public partnerships

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

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

Objective III: Contract with a Security Firm or use off duty officers to increase the security presence to align with hours of operation & create a safe environment

Long-term departmental Issues for FY 2018 and Beyond

1. Create a library system-wide master development plan to identify opportunities for grant writing and fundraising.
2. Develop a Maintenance Plan with Building Assessments, Quotes for STEM Lab, MakerSpace, Space Planning and Sustainability/Expansion.
3. Foster communication and collaboration between the library and its supporting organizations.

2017 Departmental Summary

Clayton County, Georgia



Library System

<u>Performance Measurements</u>				
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Branches:	6	6	6	7
Average Operating Hours per Week:	61	67	67	78
Library Visits:	781,669	1,153,164	1,250,000	1,345,358
Public Use Computers Available:	185	285	300	350
Average Monthly Public Computer Use:	34,218	41,868	43,500	50,478
Attendance at Children's Programs:	51,326	53,861	56,000	62,837

<u>General Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	2,464,011	2,583,213	2,924,914	2,997,225
Operations	788,343	804,459	821,852	759,781
Capital Outlay	-	23,709	23,709	-
Total	3,252,354	3,411,381	3,770,475	3,757,006

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	59,134	-	-
Capital Outlay	-	-	-	-
Operating Transfer Out	-	11,550	-	-
Total	-	70,684	-	-

<u>Reimposition SPLOST 2009 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	9,985	6,833	117,260	-
Capital Outlay	93,144	24,022	6,525,157	-
Total	103,129	30,855	6,642,417	-

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY2017</u>
Director- Library Services	36	1	1	1
Assistant Library Director	S	5	5	5
Virtual Services Librarian	24	1	1	1
Headquarters Managing Librarian	24	1	1	1
Librarian, Youth Services	24	1	1	1
Branch Librarian	24	2	5	5
Library Branch Manager Senior	22	3	0	0
Circulation Manager	18	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Library System

<u>Personnel (Continued)</u>				
Library Technical Supervisor	18	1	1	1
Administrative Assistant	16	2	2	2
Library Youth Services Assistant	15	7	7	7
Library Assistant, Senior	15	6	6	6
Library Technical Assistant	14	2	2	2
Library Assistant	12	16	16	16
Marketing, Comm, & Research Analyst		<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		50	50	50

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Magistrate Court

Mission Statement

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

Functions

Magistrate court exercises jurisdiction over civil claims of \$15,000 or less; county ordinance violations; dispossessory proceedings (landlord/tenant); applications for and the issuance of arrest and/or search warrants; preliminary/probable cause hearings for felony as well as misdemeanor arrests; and setting both bonds and bail. Magistrate Court judges sit by designation in Superior Court for all temporary protective order (T.P.O.) hearings and bond hearings. In addition, Magistrate Court judges sit by designation in State and Superior Court as needed upon request for various other civil and criminal matters.

Departmental Goals, Objectives, & Issues

Goal I: Continue working toward the creation of Accountability Courts through Magistrate Court. Focus on implementation of a Veteran's Treatment Court and Mental Health Treatment Court.

- Objective I: Duplicate process/system utilized by other jurisdictions that have a Veteran's Treatment court in place.
- Objective II: Partner with Probate Court's Mental Health Treatment program that handles misdemeanor level cases, and use pre-adjudication for Magistrate Court to maintain control of and jurisdiction over the felony level cases.
- Objective III: Seek funding streams that allow for the creation and implementation of Accountability courts.
- Objective IV: Continue to collect data to both illustrate the need for as well as chronicle the efficacy of these two (2) Accountability courts.

Goal II: Increase the access of law enforcement agencies to the electronic video warrant system and add more options.

- Objective I: Insure that all agencies have their own hardware and have been trained on the video electronic warrant system in regards to drafting both search and arrest warrants.
- Objective II: Now that implementation of the electronic video warrant system is complete, the Court and the Sheriff's Office needs to add First Appearance hearings as an option.

Goal III: Work with other departments, within the County, to insure that our county ordinances and laws are up to date and all citizens have electronic access to the court process.

- Objective I: Continue to meet with the County Attorney's office to revise/ rewrite ordinances and update outdated fines.
- Objective II: Insure that county ordinance violators are able to pay fines on line electronically if personal attendance in court is not mandatory.
- Objective III: Maintain communication and hold monthly meetings with Clayton County Police, Code Enforcement, and the County Attorney to discuss ways to improve Clayton County's ordinances.

Goal IV: Increase and promote collaboration with citizens, churches, civic organizations, and schools within the community to decrease recidivism in the County and to insure citizens are connected to the court system and see the courts as a plausible partner.

- Objective I: Establish protocols and best practices at work in conjunction with the Probation Department to facilitate the creation of a Pre-Trial Release Program.

2017 Departmental Summary

Clayton County, Georgia

Magistrate Court



Departmental Goals, Objectives, & Issues (Continued)

Objective II: Expand the current internship program to include high school students to the college students who are now being served, thereby acclimating our students to the justice system.

Objective III: Create a mechanism for students/citizens between the ages of 18 -24, who enter into the court system, and do not have a high school diploma, to obtain a high school degree.

Objective IV: Continue to visit Clayton County schools creating opportunities for dialogue and partnerships between the students, the administration of the Clayton County school system, senior citizens and the community.

Goal V: Focus on a way to address the proliferation of domestic violence cases and help to decrease these crimes.

Objective I: Restructure current T.P.O. process by first studying, and then applying, the methodology employed by other jurisdictions.

Objective II: Partner with and continue training sessions with the Atlanta Legal Aid and other county and victim witness resources.

Objective III: Create mechanism for Spanish speaking victims to have better access to the courts through the use of interpreters and partnering with the Hispanic faith based community.

Objective IV: Travel to conferences to understand and employ best practices and become more knowledgeable about addressing domestic violence.

Long-term departmental Issues for FY 2018 and Beyond

1. Continue the development and expansion of domestic violence resources and pre-trial services.
2. Continue to enhance and maintain the electronic video warrant system to provide greater access to the Magistrate Court using court technology.
3. Continue to develop programs that provide greater access to the Magistrate Court for all individuals and citizens of Clayton County.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Bond Hearings:	1,283	923	1,103	1,103
Claims Cases:	6,082	5,524	5,803	5,803
Dispossession Cases:	19,779	20,161	19,970	19,970
Ordinance Violations:	1,998	1,622	1,810	1,810
Abandoned Motor Vehicle Cases:	1,888	1,622	1,755	1,755
Temporary Protective Orders:	1,548	1,526	1,537	1,537

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	834,241	930,506	955,586	994,188
Operations	120,931	122,108	149,404	144,608
Capital Outlay	-	20,901	8,755	-
Total	955,172	1,073,515	1,113,745	1,138,796

2017 Departmental Summary

Clayton County, Georgia



Magistrate Court

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	-	-
Total	-	-	-	-

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Chief Magistrate Court Judge	E	1	1	1
Associate Magistrate Court Judge	A	2	2	2
Associate Chief Magistrate Court Judge	A	1	1	1
Chief of Staff/Magistrate	29	1	1	1
Law Clerk, Senior	27	0	0	0
Judiciary Secretary	17	3	3	3
Principal Secretary	13	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL # OF POSITIONS:		10	10	10

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia

Narcotics- Drug Enforcement Task Force



Mission Statement

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

Functions

Identify, investigate and prosecute violations of Federal, State and County laws and ordinances through aggressive proactive narcotic investigations and partnership initiatives in the county and region.

Departmental Goals, Objectives, & Issues

Goal I: Reduce criminal activities involving illegal narcotics in the businesses and citizen communities of Clayton County.

Objective I: The Narcotics will enhance community and business partnership and outreach initiatives to reduce illicit drug use and activity.

Objective II: Increase partnership with other federal, state, and local law enforcement agencies targeting narcotics and other organized criminal activity that is drug related.

Goal II: Reduce organized criminal activity related to narcotics and gangs within our communities

Objective I: Use community and business partnerships and initiatives to decrease and educate the public concerning gang activity involvement and illicit drug enterprises.

Objective II: Continue to increase CCPD capabilities concerning anti-drug enforcement efforts, gang related violence, membership, and criminal activity.

Long-term departmental Issues for FY 2018 and Beyond

1. Continue to operate a safe, effective and ethical drug enforcement program expanding on formal drug enforcement oversight.
2. Continue to impact the quality of life concerns of the Clayton County community through increased narcotics enforcement.
3. To expand the Narcotics Task Force Interdiction Unit capabilities in order to impact narcotics traveling into the county.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Total Cases:	635	712	248	500
Street value of narcotics removed:	12,733,152	14,835,239	21,901,180	20,000,000
Total Arrests:	538	544	168	200

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,812,791	1,964,074	1,960,956	1,917,077
Operations	104,890	20,672	108,004	113,314
Capital Outlay	-	5,000	-	-
Total	1,917,681	1,989,746	2,068,960	2,030,391

2017 Departmental Summary

Clayton County, Georgia

Narcotics- Drug Enforcement Task Force



Federal Condemnation Fund				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	137,631	149,529	90,000	100,000
Total	137,631	149,529	90,000	100,000

State Condemnation Fund				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	169,426	139,626	234,522	60,000
Capital Outlay	82,693	-	-	-
Total	252,119	139,626	234,522	60,000

Personnel				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Police Major	31	1	1	1
Police Captain- Narcotics	28	3	3	3
Police Lieutenant- Narcotics	26	3	3	3
Police Sergeant- Narcotics	24	3	3	3
Police Investigator	22	13	13	13
Administrative Assistant	16	0	1	1
Principal Secretary	13	<u>3</u>	<u>2</u>	<u>2</u>
TOTAL # OF POSITIONS:		26	26	26

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Other General Government

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

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

Objective I: Reduce redundancy of expenses budgeted in departments.

Objective II: Consolidate key support expenditures within Other General Government departments by end of fiscal year 2017.

Long-term departmental Issues for FY 2018 and Beyond

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

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
General Fund Expenditures:	\$192,358,539	\$178,600,537	\$180,393,220	\$187,995,206

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	567,111	1,096,279	(2,571,880)	1,225,265
Operations	13,823,239	16,191,781	14,067,035	16,794,797
Capital Lease Payment	92,946	89,787	93,975	1,212,279
Capital Outlay	1,530,022	484,386	714,364	2,300,000
Operating Transfer Out	4,897,745	3,037,539	3,402,072	1,614,657
Total	20,911,063	20,899,772	15,705,566	23,146,998

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	117,160	150,000
Operating Transfer Out	-	-	-	-
Total	-	-	117,160	150,000

Drug Abuse Treatment & Education Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	40,000	40,000	40,000	40,000

State Narcotics Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	90,000	90,000	90,000	90,000

2017 Departmental Summary

Clayton County, Georgia



Other General Government

<u>Reimposition SPLOST 2004 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	332,156	-	-	-
Operations	-	-	434,064	-
	332,156	-	434,064	-

<u>Reimposition SPLOST 2009 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,960,298	2,328,836	-	-
Operations	10,669,948	5,671,500	434,065	-
Capital Outlay	626,719	7,811	160	-
	13,256,965	8,008,147	434,225	-

<u>Reimposition SPLOST 2015 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	-	-	-	-
Operations	-	4,289,506	9,246,704	8,515,632
Capital Outlay	-	-	20,163,566	19,264,652
Operating Transfer Out	-	385,061	12,863,978	13,078,718
	-	4,674,567	42,274,248	40,859,002

Personnel

No personnel in this department.

<u>Local Assistance Grants</u>			
<u>General Fund</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>	
Calvary Refuge	\$ 25,000	\$	-
Alzheimers Support	35,000		-
Rainbow House	175,000		-
Arts Clayton	85,000		-
Clayton Soil and Conservation	4,200		-
Family and Children Services	116,825		-
Community Service - Legal Aid	234,000		-
Family Care	22,600		-
Hearts to Nourish	15,000		-
Community Service-Rent/Utilities Aid	30,000		-
Housing Authority/Home Repair	10,000		-
Historic Jonesboro	10,000		-
Amazing Grace Evangelical	10,000		-
Good Shepard Clinic	20,000		-
Vietnamese Social Center	2,500		-

2017 Departmental Summary

Clayton County, Georgia



Other General Government

Local Assistance Grants (Continued)

Department of Human Resources-Health Depart	698,000	698,000
Department of Human Resources-Mental Health	369,000	369,000
Undesignated	-	815,125
Total	\$ 1,862,125	\$ 1,882,125

Drug Abuse Treatment & Education Fund

DHR Mental Health	\$ 40,000	\$ 40,000
Substance Abuse Program	15,000	15,000
Prevention Plus	15,000	15,000
Clayton House	10,000	10,000
Total	\$ 80,000	\$ 80,000

State Narcotics Condemnation Fund

Securus House	\$ 60,000	\$ 60,000
Southern Crescent Sexual Assault Center	30,000	30,000
Total	\$ 90,000	\$ 90,000

Other General Government (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Parks and Recreation

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Administration and Organization: To systematically and efficiently provide for park and recreational needs of all Clayton County residents by use of public and private resources

Objective I: Provide well-maintained and conditioned fields and facilities for youth and adults through a comprehensive maintenance and turf management plan.

Objective II: Improve and develop County recreational facilities and parks.

Goal II: Recreational Program: Sponsor and support a comprehensive program of recreation and park activities with the opportunity for a variety of experiences adjusted to meet the physical and psychological needs of Clayton County residents

Objective I: To identify the demand for and types of programs needed ensuring a wide variety of opportunities for people of ages, abilities, and interests.

Long-term departmental Issues for FY 2018 and Beyond

- 1 The hiring and retention of qualified staff.
- 2 Development of new partnerships and sponsorships to assist in decreasing dependency of the general fund.
- 3 Implementation, management, and completion of 2004 ,2009 and 2015 SPLOST projects.
4. Continue marketing and branding program to increase visibility in the community.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Percentage of Citizens satisfaction with appearance of parks:	new measure	90%	90%	92%
Number of park acres per 1,000 population:	6.0	6.2	8.0	8.0
% of SPLOST spending plan achieved:	72%	76%	90%	90%
% of users satisfied with recreation services:	75%	80%	85%	90%
Ratio of developed and underdeveloped park acres per grounds maintenance FTE:	new measure	1:25	1:24	1:24

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	4,721,028	4,966,289	5,579,479	5,504,658
Operations	1,204,852	1,260,760	1,539,989	1,237,215

2017 Departmental Summary

Clayton County, Georgia



Parks and Recreation

<u>General Fund (Continued)</u>				
Capital Outlay	121,429	43,824	140,975	-
Operating Transfer Out	(3)	(77)	-	-
Total	6,047,306	6,270,796	7,260,443	6,741,873

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	23,013	35,955	13,745	-
Capital Outlay	-	-	-	-
Operating Transfer Out	-	35,528	-	-
Total	23,013	71,483	13,745	-

<u>Roads & Recreation Capital Project Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	116,446	51,801	314,010	-
Capital Outlay	813,778	492,385	7,443,569	-
Total	930,224	544,186	7,757,579	-

<u>Parks & Recreation (Reimposition SPLOST 2009 Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	5,312	1,147,879	46,165	-
Capital Outlay	241,545	541,933	4,092,628	-
Total	246,857	1,689,812	4,138,793	-

<u>Personnel</u>				
<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director of Parks and Recreation	38	1	1	1
Assistant Director/Parks and Recreation	34	1	1	1
Recreation Administrator	<u>28</u>	1	1	1
International Park Deputy Administrator	26	1	1	1
Parks Deputy Administrator	26	1	1	1
Greenspace /Openspace Superintendent	24	1	1	1
Athletic Superintendent	24	0	0	0
Payroll/Office Manager	20	0	0	0
Athletic Supervisor	20	1	1	1
Nature Preserve Manager	21	1	1	1
Recreation Center Manager	21	4	4	4
Therapeutic Recreation Manager	21	1	1	1
Sales & Marketing Manager	22	0	0	0
Deputy Administrative Services	26	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Parks and Recreation

<u>Personnel (Continued)</u>				
Recreation Manager	20	0	0	0
Deputy Athletics Administrator	26	1	1	1
Communications & Marketing Office	24	1	1	1
Constituent/Special Ser Manager	20	1	1	1
Greenspace Maintenance Supervisor	20	1	1	1
Parks Maintenance Superintendent	19	1	1	1
Therapeutic Recreation Coordinator	18	2	2	2
Athletic Coordinator	18	5	5	5
Program Coordinator	18	10	10	10
Parks Maintenance Coordinator	18	3	3	3
Sales & Marketing Specialist	18	1	1	1
Administrative Service Specialist	18	3	3	3
Executive Assistant	18	1	1	1
Fiscal/Procurement Coordinator	16	0	0	0
Parks Maintenance Supervisor	16	0	0	0
Payroll Assistant	15	0	0	0
Administrative Secretary	15	3	3	3
Parks Maintenance Crew Leader	14	4	4	4
Therapeutic/Recreation Supervisor	14	0	0	0
Athletic Recreation Leader	14	1	1	1
Parks Administrative Coordinator	13	1	1	1
Nature Preserve Ranger, Senior	12	1	1	1
Parks Maintenance Worker, Senior	12	8	8	8
Greenspace Coordinator	12	0	0	0
Center Maintenance Worker, Senior	12	5	5	5
Parks Maintenance Worker	10	9	9	9
Office Assistant Sr.	10	0	0	0
Assistant Program Coordinator	10	1	1	1
Program Supervisor	8	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL # OF POSITIONS:		77	77	77

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Personnel

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

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

Objective I: Continue to develop on-line training options for employees and supervisors.

Objective II: Develop and implement continuing education classes for employees/managers that have graduated from the Professional Development program.

Objective III: Create short training sessions for Director/Assistant Directors on hot topics (FMLA, FLSA, etc.).

Goal II: Promote work-life balance and wellness to employees.

Objective I: Educate employees about the importance of self-care and behavioral change in improving wellness and productivity.

Objective II: Research and evaluate the feasibility of an on-site clinic for employees.

Objective III: Increase participation in wellness activities by 5%.

Objective IV: Research the feasibility of a viable employee assistance program through an external provider.

Goal III: Improve HR processes through technology and innovation.

Objective I: Identify pertinent and recurrent reporting requests.

Objective II: Collaborate with Information Technology to create databases and other reporting systems.

Long-term Departmental Issues for FY 2018 and Beyond

1. Implementation of a HR Information System.
2. Automation of personnel files and records.
3. Attracting and retaining highly qualified applicants.
4. Evaluating the compensation plan.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
Number of employees enrolled in the Wellness Plan:	1,198	1,679	1,548	1,600
Number of applications received on-line:	4,800	30,900	35,244	34,000
Number of applications received on paper:	30,000	2,889	NA	NA
Number of personnel action forms processed:	3,700	3,669	4,039	3,800
Percentage of employees enrolled in the Wellness Plan:	0	0	77%	77%
Turnover Rate for depts reporting to COO:	NA	NA	NA	10%

2017 Departmental Summary

Clayton County, Georgia



Personnel

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	968,917	1,021,593	1,126,484	1,138,598
Operations	136,271	91,183	90,762	86,761
Capital Outlay	7,663	-	-	-
Total	1,112,851	1,112,776	1,217,246	1,225,359

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Human Resources Director	38	1	1	1
Assistant Human Resources Director	34	0	0	0
HR Manager	31	2	2	2
HR Officer	27	2	2	2
HR Supervisor	25	0	0	0
HR Trainer	25	0	0	0
HR Analyst Sr	18	2	2	2
Office Administrator	17	1	1	1
HR Analyst	16	8	8	8
HR Specialist	15	1	1	1
HR Technician	14	0	0	0
TOTAL # OF POSITIONS:		17	17	17

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Police

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Reduce, Solve and Prevent Crime and Citizen Safety Issues

- Objective I: Establish effective enforcement initiatives.
- Objective II: Enhance effective investigative initiatives.
- Objective III: Engage citizens and business community in joint problem solving and crime prevention activities.
- Objective IV: Increase and integrate technology capabilities to better target high crime areas and focus law enforcement assets.
- Objective V: Strengthen Community Oriented Policing, Problem Oriented Policing and Intelligence Led Policing initiatives.

Goal II: Strengthen Law Enforcement and Community and Business Partnerships

- Objective I: Enhance department's transparency with community and businesses.
- Objective II: Create programs that specifically impact citizens and business community.
- Objective III: Enhance organizational structure to more effectively engage with the citizen and business community.

Goal III: Develop and Retain Quality Work Force

- Objective I: Improve recruiting and retention efforts.
- Objective II: Enhance quality of working environment.
- Objective III: Develop personnel competency and capabilities.
- Objective IV: Enhance job satisfaction and productivity.
- Objective V: Improve leadership competency and effectiveness .

Goal IV: Integrate technology to improve internal and external capabilities and efficiency, and improve connectivity with other county entities.

- Objective I: Enhance use of data to improve analysis, target areas of concern, and organizational decision making.
- Objective II: Improve Social Media technology and community engagement via technology.
- Objective III: Improve automation of law enforcement, investigative and administrative systems and processes.
- Objective IV: Enhance internal communication.
- Objective V: Improve external communication efforts.
- Objective VI: Enhance departments effectiveness and ability to engage with community and businesses.

2017 Departmental Summary

Clayton County, Georgia



Police

Departmental Goals, Objectives, & Issues (Continued)

Goal V: Improve quality of life issues for community and businesses

Objective I: Enhance major incident preparedness and response abilities and strategies.

Objective II: Enhance community and business partnerships from a Code Enforcement perspective.

Goal VI: Achieve Organizational Effectiveness, Efficiency, and Adaptability

Objective I: Create and maintain operational efficiencies.

Objective II: Establish processes and systems for accountability and compliance.

Objective III: Analyze and implement cost savings and practices.

Objective IV: Provide superior services to citizens and business community.

Objective V: Develop facility, resource, personnel and equipment plan of implementation, accountability and allocation.

Long-term departmental Issues for FY 2018 and Beyond

1. Continued emphasis on partnerships with Community and Businesses promoting quality of life throughout Clayton County.
2. Add 68 additional personnel over the next 3 years (Budget Dependent).
3. To add additional SPLOST building projects (Sector 1 Riverdale Road).

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Officers on Street:	132	142	122	165
Calls Dispatched:	214,269	246,727	19,298	254,733
Incident Reports:	72,458	79,469	36,324	87,415
Traffic Accident Reports:	8,660	10,719	6,902	1,432
Family Violence Reports:	2,829	1,975	231	2,173
DUI Arrests:	293	409	168	369
Citations:	39,193	45,722	22,437	50,294

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	23,828,727	25,656,100	28,657,465	28,210,009
Operations	1,203,846	892,390	1,735,613	1,628,307
Capital Outlay	24,824	26,950	108,352	-
Total	25,057,397	26,575,440	30,501,430	29,838,316

Federal Narcotics Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	8,235	22,485	89,000	-
Capital Outlay	15,000	-	-	-
Total	23,235	22,485	89,000	-

2017 Departmental Summary

Clayton County, Georgia



Police

<u>State Narcotics Condemnation Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	-	-	-
Capital Outlay	31,000	-	23,600	-
Total	31,000	-	23,600	-

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	17,414	-	-	-
Operations	172,696	58,244	165,472	-
Capital Outlay	335,736	114,608	194,897	-
Operating Transfers	-	46,325	-	-
Total	525,846	219,177	360,369	-

<u>Firing Range (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	69,125	55,691	-	-
Capital Outlay	-	10,242	-	-
Total	69,125	65,933	-	-

<u>Special Operations (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	36,095	29,736	7,213	-
Total	36,095	29,736	7,213	-

<u>Helicopter Unit (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	157,545	257,321	-	-
Operations	95,328	107,623	9,890	-
Total	252,873	364,944	9,890	-

<u>Animal Control (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	592,061	664,186	-	-
Operations	81,582	107,628	51	-
Capital Outlay	14,775	8,420	-	-
Total	688,418	780,234	51	-

2017 Departmental Summary

Clayton County, Georgia



Police

<u>Code Enforcement (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	748,170	756,378	-	-
Operations	36,882	41,995	461	-
Capital Outlay	-	36,262	-	-
Total	785,052	834,635	461	-

<u>Reimposition SPLOST 2009 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	65,746	43,623	76,876	-
Capital Outlay	(400,493)	2,133,881	770,147	-
Total	(334,747)	2,177,504	847,023	-

<u>Animal Control (Reimposition SPLOST 2009 Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	66,920	33,681	61,056	-
Capital Outlay	20,125	245,142	3,629,422	-
Total	87,045	278,823	3,690,478	-

<u>Personnel</u>				
<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Police Chief	39	1	1	1
Animal Control Veterinarian	36	0	1	1
Deputy Chief of Police	35	1	2	2
Police Major	31	4	5	5
Legal Advisor	31	1	1	1
Aviation Manager	31	1	1	1
Aviation Mechanic	29	1	1	1
Police Training Commander Instructor III	28	1	0	0
Police Captain	28	12	13	13
Assistant Aviation Manager	28	1	1	1
Programmer Analyst	27	1	1	1
Police Training Instructor II	26	1	1	1
Police Lieutenant	26	27	27	27
Police Pilot	26	1	1	1
Police Sergeant	24	33	33	33
Tactical Flight Officer	24	0	3	3
Police Sergeant/Crime Analyst	24	1	1	1
Police Investigator	22	37	37	37
Police Observer	22	0	0	0

2017 Departmental Summary

Clayton County, Georgia



Police

<u>Personnel (Continued)</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Crime Scene Investigator	22	11	11	11
Police Officer III	21	60	57	57
Police Community Relations	21	1	1	1
Police Officer II	20	172	171	171
Helicopter Mechanic	20	1	1	1
Crime Analyst	18	1	2	2
GCIC Terminal Agency Coordinator	18	0	1	1
Code Enforcement Officer II	18	9	9	9
Commercial Code Enforcement Officer	16	2	2	2
Code Enforcement Officer I	16	4	4	4
Animal Control Supervisor	15	1	1	1
Animal Control Veterinary Tech	15	1	0	0
Animal Control Rescue Coordinator	15	1	1	1
Animal Control Assistant Commander	20	0	0	0
Administrative Secretary	15	2	2	2
Police Services Supervisor	14	1	1	1
Animal Control Officer	13	10	10	10
Principal Secretary	13	4	4	4
Police Services Clerk	12	13	12	12
Secretary	12	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL # OF POSITIONS:		424	426	426

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Probate Court

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

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

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

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

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

Goal III: Improve the communication and network with other organizations and departments who provide programs and services to individuals who may come through the Probate Court and for the Probate Court to provide information of these programs and services to the individuals who need them.

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

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

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

Long-term departmental Issues for FY 2018 and Beyond

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

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Marriage Licenses:	863	1,084	1,311	1,246
Firearms Licenses:	2,851	3,400	3,599	3,705
Minor Guardianships:	121	115	297	137
Death Certificates:	1,434	1,240	127	-

2017 Departmental Summary

Clayton County, Georgia



Probate Court

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	813,097	873,581	942,111	945,707
Operations	60,523	69,402	79,380	83,946
Total	873,620	942,983	1,021,491	1,029,653

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	14,246	8,263	5,248	-
Operations	2,500	17,840	-	-
Capital Outlay	-	-	-	-
Total	16,746	26,103	5,248	-

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Probate Court Judge	E	1	1	1
Associate Probate Court Judge	A	0	0	0
Probate Director/Chief Clerk	23	1	1	1
Senior Register/Supervisor	21	1	1	1
Supervisor Estates Division	21	0	1	1
Paralegal/Probate Court	18	1	1	1
Administrative Assistant	16	1	1	1
Deputy Register/Assistant Supervisor	15	1	0	0
Probate Court Clerk, Senior	14	6	6	6
Probate Court Clerk	12	4	4	4
TOTAL # OF POSITIONS:		16	16	16

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Professional Services

Mission Statement

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

Functions

To provide funding for contracted County services.

Departmental Goals, Objectives, & Issues

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

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

Long-term departmental Issues for FY 2018 and Beyond

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

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	3,830,212	3,495,591	2,944,500	2,926,800
Capital Lease Principal Payment	37	37	-	-
Operating Transfer Out	898,710	980,203	-	-
Total	4,728,959	4,475,831	2,944,500	2,926,800

Personnel

No personnel in this department.

Significant Expenditure & Staffing Changes

No significant expenditure changes in this department.

2017 Departmental Summary

Clayton County, Georgia

Public Defender



Mission Statement

To ensure that each client entrusted to the Clayton County Circuit Public Defender Office receives zealous, adequate, effective, timely, and ethical legal representation, consistent with the State of Georgia, the Constitution of the United States, and the mandates of the Georgia Indigent Defense Act of 2003.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Address and correct present attrition rate.

Objective I: In order to zealously represent clients, there is a need to secure an increase / adjustment to Account #4635 (Indigent Defense Fees) to reward veteran staff via resources by 3% or \$85,650 to provide for merit/cost of living raises for twenty one County funded State salaried employees.

The attrition rate is in crisis mode. Veteran staff are leaving to jobs in the surrounding counties for higher pay. The cost to replace and the resources to train their replacement is high. In addition the turn over causes the quality of services to suffer.

Goal II: Become self-reliant in obtaining essential documents for organization's operations.

Objective I: To advocate for the CJIS Board to grant access to the County's database to allow certified public defender personnel to obtain warrants and incident reports at the preliminary level. Currently to obtain warrants and basic incident reports public defender investigators must travel to the various county jurisdictions and wait for clerks to pull and copy these documents. Sometimes the clerks do not have the time to service us. The documents we seek are assessible on CJIS.

Long-term departmental Issues for FY 2018 and Beyond

1. Upgrading to fiber optics system to manage office network activity.
2. Obtain secure storage facility for mounting case files.
3. Securing one building location to merge Central Office and Satellite Office staff.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Total Open/Closed Cases:	4,769	3,239	5,256	5,256

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	1,933,759	1,858,119	1,930,014	1,886,534
Total	1,933,759	1,858,119	1,930,014	1,886,534

Personnel

No personnel in this department.

2017 Departmental Summary

Clayton County, Georgia



Refuse Control

Mission Statement

Provide Clayton County Government and citizens with litter control, debris removal, custodial services for County offices, landscaping, furniture moving, grass cutting of rights of way, graffiti abatement and a courier service for the County Government.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Establish New Detail for MARTA Stop Trash Pickups.

- Objective I: Determine High Volume Trash Locations and Establish Routes.
- Objective II: Work With COO to Obtain staffing and Vehicles.
- Objective III: Work With MARTA to Obtain Trash Cans and Placement.

Goal II: Increase Trash Clean-Ups of Trash and Litter on County Roads.

- Objective I: Develop County Division Boundaries by Commissioner Districts.
- Objective II: Devote One Boundary Per Week to Clean Up.
- Objective III: Establish Schedule for Maintaining all Main Highways and Roads Bi-Weekly.
- Objective IV: Establish Schedule for Maintaining all Other Eligible Roads Monthly.

Goal III: Increase Refuse Control Front Office Efficiency.

- Objective I: Continue to Decrease Paper Use by Utilizing Electronic Media and E-mail.
- Objective II: Update County Website With Services Provided and General Information.
- Objective III: Establish Automated Phone System with General Information and FAQ.

Long-term departmental Issues for FY 2018 and Beyond

1. Servicing additional MARTA stop locations as new routes are added.
2. Handle trash and grass cutting of all highways currently under GDOT.
3. Eliminate all use of paper.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of County Facilities Cleaned:	48	37	37	37
Number of County Facilities Landscaped:	48	42	42	42
Number of County Dumpsters:	38	43	43	43
Number of County Roads Cleaned:	724	809	809	825
Number of Dead Animals Removed:	862	532	540	540

2017 Departmental Summary

Clayton County, Georgia



Refuse Control

<u>General Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,411,715	1,384,926	1,712,846	1,656,629
Operations	245,503	231,036	227,253	211,550
Total	1,657,218	1,615,962	1,940,099	1,868,179

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Corrections Lieutenant	26	1	1	1
Corrections Corporal	21	1	1	1
Grass Cutting Crew Leader	17	3	3	3
Senior Supervisor	16	0	0	0
Heavy Equipment Operator	15	1	1	1
Administrative Secretary	15	1	1	1
Small Engine Mechanic	13	2	2	2
Equipment Operator Senior	13	4	4	4
Refuse Control Inspector II	13	1	1	1
Custodial Supervisor	12	3	3	3
Equipment Operator	11	8	8	8
Refuse Control Inspector	11	1	1	1
Office Assistant, Senior	10	1	1	1
Crew Worker III	10	1	1	1
Crew Worker II	9	1	1	1
Office Assistant	8	1	1	1
Crew Worker I	8	2	2	2
Custodian	8	10	10	10
Courier	8	1	1	1
TOTAL # OF POSITIONS:		43	43	43

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Registrar

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

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

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

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

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

Long-term Departmental Issues for FY 2018 and Beyond

1. Provide safe, healthy, functional and efficient work environment and storage for staff.
2. Provide adequate and efficient voting environment for the public.
3. Ensure sufficient staff to handle potential increased workload.
4. Transition from paper files to electronic files.
5. Provide election services to municipalities as required by law.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Registered Voters:	162,100	164,300	165,000	170,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	328,953	352,843	397,148	432,157
Operations	13,224	9,261	12,363	12,318
Total	342,177	362,104	409,511	444,475

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Elections Director	31	1	1	1
Elections & Registration Official, Supervisor	21	1	1	1
Elections & Registration Official, Senior	15	0	0	0

2017 Departmental Summary

Clayton County, Georgia



Registrar

	<u>Personnel (Continued)</u>			
Elections & Registration Official	13	3	4	4
Administrative Assistant	16	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		6	7	7

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Risk Management

Mission Statement

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

Functions

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 Goals, Objectives, & Issues

Goal I: Carry out responsibilities with integrity by conducting business in a responsive, ethical and professional manner as evidenced by compliance with County, State, and Federal regulations and effective internal controls.

Objective I: Conduct a thorough review of risk posed by County operations to guarantee appropriate levels of coverage and best value for premiums paid by the County;

Objective II: Update the Property Schedule annually to reflect current value; and

Objective III: Identify strategic, operational, financial and reputation risks that might impact the County's ability to achieve its mission and objectives.

Goal II: Increase employee awareness of safety and risk related matters.

Objective I: Integrate risk management practices into departmental policies to create a culture of safety and risk avoidance;

Objective II: Provide continuous safety and annual inspections to insure that work environments are safe and conducive for employees to provide the best quality services to citizens; and

Objective III: Enhanced Safety Program that includes employee incentive awards and department goals for eliminating preventable accidents.

Goal III: Implement enhanced technology and administrative systems to strengthen business processes.

Objective I: Leverage broker/consultant relationships, and the industry information and available training provided to institute best practices for reducing accidents, claims and premium costs.

Departmental Issues for FY 2018 and Beyond

1. To implement an Enterprise Risk Management program within the County.
2. To explore mandatory Defensive Driving Classes for all licensed County employees, regardless of driving duties.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Claims Processed:	421	302	322	300
Number of Safety Inspections:	34	50	70	95
Percentage of Satisfactory Safety Inspections:	----	----	95%	95%
appropriate risk transfer (insurance/bonding):	----	----	80	85

2017 Departmental Summary

Clayton County, Georgia



Risk Management

Performance Measurements (Continued)

Number of Attendees for Defensive Driving Classes:	415	421	377	500
Number of Open Claims:	-----	324	325	-----
Number of Accidents Investigated & Processed:	253	244	-----	-----

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	296,347	304,970	307,701	315,385
Operations	44,365	41,464	77,086	50,986
Total	340,712	346,434	384,787	366,371

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Risk Manager	30	0	0	0
Risk Administrator	26	1	1	1
Risk Safety Inspector	18	2	2	2
Risk Coordinator	18	2	2	2
Risk Specialist	15	1	1	1
TOTAL # OF POSITIONS:		6	6	6

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



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 and grandchildren.

Functions

Provide programs for the County's senior adult population, grandparents raising grandchildren, and relative caregivers.

Departmental Goals, Objectives, & Issues

Goal I: To develop a strategic plan for the Senior Services.

- Objective I: To improve financial growth and financial efficiency.
- Objective II: To improve participant retention, maintain outstanding customer service, and increase community outreach.
- Objective III: To improve internal communication.
- Objective IV: To continually learn and adopt current best practices.
- Objective V: Develop and implement a promotional plan to increase senior participation.

Goal II: Expand revenue opportunities for Clayton County Senior Services Department, while keeping the cost of programs affordable, which will impact revenue, and ensure program cost are effective.

- Objective I: Complete a comparative cost analysis to ensure that programs and classes being offered are competitive with agencies that are similar in demographics and population served.
- Objective II: Establish cost-sharing at the Kinship Care Resource Center to assist with the sustainability of the program.

Goal III: To become an accredited Senior Services Department through the National Council on Aging (NCOA), under the guidelines of National Institute of Senior Centers (NISC).

- Objective I: Inform and educate the community, elected officials, and stakeholders on the benefits of becoming an accredited department.
- Objective II: Develop and implement a strategy to ensure that the department is operating within the guidelines of NISC.

Goal VI: Secure financial resources to ensure the stability and sustainability of the Aging program by diversifying the funding source.

- Objective I: Increase United Way donations to the Aging Program by 80% increasing the contribution amount from \$350.00 to \$650.00.
- Objective II: Partner with the Aging Advisory board to increase their contribution to the Aging program by 50% (\$3,000).
- Objective III: Seek sponsorships to the Aging program in the amount of (\$50,000).
- Objective IV: Seek additional grant opportunities in the amount of (\$65,000), to supplement the Atlanta Regional Commission grant which provides Home Delivered Meals, In-Home Services and Transportation.

Long-term departmental Issues for FY 2018 and Beyond

1. Sustainability of the Kinship Care and Aging Programs.
2. Open 2 Senior Centers from 2009 SPLOST.
3. Continue to seek sponsorships for grant funded programs.

2017 Departmental Summary

Clayton County, Georgia



Senior Services

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
# of Art Programs:	-	103	103	113
# of Cultural Programs:	-	50	54	64
# of Educational Programs:	-	112	94	111
# of Life-skills Development Programs:	-	110	90	99
# of Sports & Fitness Programs:	-	115	116	138
# of Prevention & Awareness Programs:	-	77	70	82
# of Classes:	248	529	497	551
# of Day Trips:	-	135	144	152
# of Overnight Trips:	-	4	1	3
# of total Programs offered:	50	101	110	237
Senior Center Volunteers:	155	188	135	145
# of Total Memberships:	2,982	4,103	4,133	4,760
# of Partnerships:	22	69	64	75
# of Grants Received:	5	4	4	4
# of Home Delivered Meals Served	4,194	6,619	3,609	6,750
# of Congregate Meals Served	34,714	32,559	15,280	31,500
# of Case Management Hours	946	994	507	1,000
# of Information and Referral Hours	4,204	3,853	2,247	4,000
# of Personal Care Hours	1,525	2,181	1,237	1,850
# of Homemaker Hours	1,955	2,240	1,306	2,100
# of In-Home Respite Hours	1,824	1,996	1,364	1,900
# of Transportation Trips/Medical/Non-Medical	1,135	5,245	3,159	4,500

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,800,487	1,723,819	1,948,767	1,949,566
Operations	892,781	757,607	776,872	703,535
Capital Outlay	-	46,689	22,222	-
Operating Transfer Out	2	-	-	-
Operating Transfer In	-	-	-	-
Total	2,693,270	2,528,115	2,747,861	2,653,101

Aging Grant Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	553,247	638,005	589,026	-
Operations	487,130	525,807	1,127,723	550,000
Operating Transfers	-	40	-	-
Total	1,040,377	1,163,852	1,716,749	550,000

2017 Departmental Summary

Clayton County, Georgia



Senior Services

<u>Roads & Recreation Projects Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capital Outlay	-	-	112,103	-
Total	-	-	112,103	-

<u>Reimposition SPLOST 2009</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capital Outlay	-	-	6,500,000	-
Total	-	-	6,500,000	-

<u>Personnel</u>				
<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director of Senior Services	34	1	1	1
Assistant Director of Senior Services	28	1	1	1
Deputy Administrator Administrative Services	26	0	0	0
Deputy Administrator	26	1	1	1
Communications and Marketing Officer	24	0	0	0
Aging Program Administrator	25	1	1	1
Senior Center Manager	21	2	2	2
Kinship Care Manager	21	1	1	1
Office Manager	20	1	1	1
Office Administrator Senior	18	1	1	1
Kinship Care Program Coordinator	18	0	0	0
Senior Center Program Coordinator	18	3	2	3
Health & Fitness Coordinator	18	1	1	1
Health & Wellness Coordinator	18	1	1	1
Kinship Care Resource Ctr Coordinator	18	0	0	0
Event Marketing Coordinator	16	1	1	1
Senior Services Financial Coordinator	16	1	1	1
Congregate Site Coordinator	16	1	1	1
Maintenance Supervisor	16	0	0	0
Fitness Instructor	16	1	1	1
Assistant Coordinator Kinship Care	16	1	1	0
Meals Coordinator	15	0	0	0
Administrative Secretary	15	3	3	3
Case Manager/Aging	14	2	2	2
Principal Secretary	13	1	1	1
Administrative Coordinator Senior	13	1	1	1
Special Programs Coordinator	12	2	3	3
Center Maintenance Worker Senior	12	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Senior Services

<u>Personnel (Continued)</u>				
Equipment Manager	12	1	0	0
Information & Referral Specialist	12	2	2	2
Kinship Care Leader	12	2	2	2
Site Coordinator Assistant	11	1	1	1
Office Assistant Senior	10	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL # OF POSITIONS:		38	37	37

Significant Expenditure & Staffing Changes

Reclass- From: Assistant Coordinator Kinship Care
To: Senior Center Program Coordinator

2017 Departmental Summary

Clayton County, Georgia



School Patrol

Mission Statement

To provide all children in Clayton County the necessary safety measures needed to cross the streets and attend school, and to provide the parents a comfort level in knowing their children are protected.

Functions

To provide crossing guards at county schools.

Departmental Goals, Objectives, & Issues

Goal I: To provide a safe and courteous crossing of more than 50,000 school children each day.

Objective I: Continued training for each guard in the unit in traffic control management.

Goal II: To decrease demeanor complaints by 10%.

Objective I: Complaints, primarily demeanor-based complaints, will be tracked and analyzed in comparison with previous years to ensure that all Crossing Guards are courteous to all of our citizens .

Goal III: Increase the overall vehicle traffic flow by 10%.

Objective I: Monitor traffic flow daily to evaluate the effectiveness and efficiency of traffic in and around crossing areas.

Departmental Issues for FY 2018 and Beyond

1. Increase the quality of services provided to the taxpayers of Clayton County by continued evaluations of Crossing Guard assignments in order ensure the safety of school children utilizing the services being provided by the School Crossing Guards.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Crossing Guards:	52	44	36	52
Number of Schools Served:	46	46	46	46

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	326,428	313,526	-	-
Operations	8,000	1,415	-	-
Total	334,428.00	314,941.00	-	-

Personnel

Only Part-Time personnel in this department.

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia

Sheriff's Department



Mission Statement

It is the mission of the Sheriff's Office to serve civil papers and warrants in the most efficient and effective manner possible. To assist all law enforcement agencies via request or responding to 911 calls for service. To prevent and control crime instead of responding to it. To proactively and consistently maintain order by enforcing quality of life in deterring crimes such as loitering, loud music, littering, panhandling, truancy, drugs, prostitution, etc., and by not ignoring any disorder no matter how small. To offer "quality customer service" to the public and "leave no citizen behind" that may be stranded and in need of any type of assistance. To maintain the safety, order, and the dignity of the courthouse. To staff all courtrooms and entrances for the courts. To conduct daily searches and thorough screening at all entrances to prevent any weapons or destructive devices from entering the courthouse. To proactively monitor the courtrooms, hallways, stairwells, perimeters, and common areas of the court facilities for any conduct that may threaten the security and dignity of the courts. To ensure the highest quality of service to citizens conducting business with the courthouse.

Functions

To serve as the arm of the court in all matters of criminal warrants and civil papers, to attend each court session, keep safe the County Jail, provide security to the Criminal Justice Complex and any Annex thereof, and general law enforcement duties.

Departmental Goals, Objectives, & Issues

Goal I: To deter and prevent crime and to drive the criminal element out of Clayton County, to make the county a better place to live, work and conduct business; to provide a better quality of life for our citizens.

Objective I: Maintain strong law enforcement presence within the community.

Objective II: To seek out those that are a part of the criminal element.

Objective III: Enforce Quality of Life Crimes - loitering, loud music, littering, panhandling, truancy, drugs, prostitution, etc.

Goal II: To Operate and maintain a clean and disciplined jail and teach inmates respect for themselves and respect for others

Objective I: Hire, train and motivate our Jail staff to insure our facility is spotless and hold inmates to a strict level of discipline.

Goal III: Oversee and run a fiscally responsible budget that insures all tax dollars are spent in a responsible and accountable manner; and work together with all our Divisions to reduce overtime.

Objective I: To work with County Purchasing and Central Services to insure products purchased are at the best price or on State Contract.

Objective II: To work with our Hiring and Training Section and our Management Team to fill all vacancies, and to insure personnel are properly positioned for maximum efficiency.

Goal IV: To continue to maintain a solid working relationship with all Public Safety Agencies within the county, as well as maintain our ongoing relationship with the Board of Commissioners

Objective I: To be responsive to the needs of other Public Safety Agencies and to assist the Board of Commissioners by helping to insure the constituent's needs are being met.

Departmental Issues for FY 2018 and Beyond

1. Recruiting, hiring, training, and retention of quality career-minded employees.
2. Keeping pace with the needs of the county and its citizen with the finite number of resources available.

2017 Departmental Summary

Clayton County, Georgia

Sheriff's Department



Performance Measurements				
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Warrants Received:	10,609	12,211	12,900	13,200
Warrants Served:	10,382	11,050	11,359	11,700
Civil Processes Served:	49,236	40,914	50,300	51,100
Sentenced Inmates to Work Release:	80	78	85	90
Courthouse Visitors Screened:	603,157	583,140	590,500	595,000
Sheriff (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	23,744,848	24,058,049	23,657,535	23,610,628
Operations	636,742	599,386	698,458	673,626
Capital Outlay	85,327	13,615	8,432	-
Total	24,466,917	24,671,050	24,364,425	24,284,254
Courthouse Security (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,049,383	1,113,233	993,060	984,478
Operations	747	-	1,000	-
Capital Outlay	-	-	-	-
Total	1,050,130	1,113,233	994,060	984,478
Jail Operations (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	8,932,963	9,144,871	9,410,744	9,290,700
Capital Outlay	-	86,607	66,453	-
Total	8,932,963	9,231,478	9,477,197	9,290,700
Special Operations (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	127,903	140,470	96,624	135,000
Total	127,903	140,470	96,624	135,000
Federal Narcotics Condemnation (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	32,856	-	-
Total	-	32,856	-	-
Federal Narcotics Condemnation (General Fund-Continued)				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capital Outlay	23,400	304,306	97,340	-
Total	23,400	304,306	97,340	-

2017 Departmental Summary

Clayton County, Georgia



Sheriff's Department

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capital Outlay	-	-	2,035,900	-
Total	-	-	2,035,900	-

Jail Construction and Staffing Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capital Outlay	-	-	7,500	-
Operating Transfer Out	952,700	1,053,000	1,053,000	1,003,000
Total	952,700	1,053,000	1,060,500	1,003,000

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Sheriff	E	1	1	1
Chief Deputy Sheriff	35	1	1	1
Assistant Chief Deputy	34	1	1	1
Sheriff/Major	31	2	2	2
Legal Advisor	31	1	1	1
Chief of Staff	31	0	0	0
Sheriff/Captain	28	6	6	6
Sheriff Correctional Captain	27	0	1	1
Work Release Coordinator	26	1	0	0
Sheriff/Lieutenant	26	13	13	13
Sheriff Correctional Lieutenant	25	5	4	4
Range Master	24	0	0	0
Chaplain/Sheriff	24	2	2	2
Sheriff/Sergeant	24	12	14	14
SHF Public Information Officer	23	1	1	1
Sheriff Correctional Sergeant	23	14	14	14
Investigator/Sheriff	22	16	16	16
Deputy Sheriff III	21	10	13	13
Deputy Sheriff II	20	62	58	58
Sheriff Correctional Officer	19	165	164	164
Administrative Supervisor	17	6	6	6
Finance Administrator/Sheriff	17	0	0	0
Accounts Coordinator	17	0	0	0
Central Records Office Coordinator	17	0	0	0
Field Operations Office Coordinator	17	0	0	0
Bond Administrator	17	0	0	0
Sheriff Finance Administrator	16	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Sheriff's Department

<u>Personnel (Continued)</u>				
Accounting Technician	15	4	4	4
Administrative Secretary	15	1	1	1
SHF Personnel Administrator	14	1	1	1
Principal Secretary	13	3	3	3
Sheriff Services Clerk	12	<u>49</u>	<u>49</u>	<u>49</u>
TOTAL # OF POSITIONS:		378	377	377

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Solicitor

Mission Statement

The mission of the Clayton County Solicitor General's Office is to serve and protect the citizens of Clayton County by carrying out our statutory duties in a manner that reflects a commitment to integrity, justice, competence and protection of the public trust bestowed upon us. The Office will protect the public from those who endanger and threaten the security of the community.

Our vision is to enhance the quality of life in our community. To aggressively advocate our cause and to be leaders in quality prosecution. We will achieve these goals by working together as a team. We will treat people with dignity, respect, honesty and fairness. We will provide all people with ethical, competent and professional service. We will treat each other fairly and insure that our office is a rewarding, challenging and enjoyable place to work.

Functions

To prosecute misdemeanor, traffic and County ordinance violations.

Departmental Goals, Objectives, & Issues

Goal I: Increase the conviction rate in the Solicitor General's Office

- Objective I: Continue legal education.
- Objective II: Obtain necessary training for all departments to ensure competent prosecution.
- Objective III: Update technology so that cases can be processed in the most efficient way possible.
- Objective IV: Cross Train employees to accommodate ever increasing workloads.

Goal II: Enhance victim's knowledge base concerning their rights

- Objective I: Continue community outreach to citizens.
- Objective II: Provide community with legal updates and current information.

Goal III: Continue to work towards becoming a paperless office.

- Objective I: Continue to seek out affordable technology that will assist in reaching goal of becoming paperless.

Long-term departmental Issues for FY 2018 and Beyond

1. Continue to update our website to facilitate communication with the citizens of Clayton County.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Traffic cases received:	50,000	38,820	40,000	45,000
Criminal cases received:	11,900	11,164	11,800	12,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	2,056,844	2,169,893	2,214,003	2,234,377
Operations	191,563	194,048	206,010	194,284
Total	2,248,407	2,363,941	2,420,013	2,428,661

2017 Departmental Summary

Clayton County, Georgia



Solicitor

<u>Victim Assistance Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	322,714	326,220	329,210	329,209
Operations	-	198	-	-
Total	322,714	326,418	329,210	329,209

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	58,167	59,835	83,684	-
Operations	-	-	28,823	8,957
Total	58,167	59,835	112,507	8,957

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Solicitor General	E	1	1	1
Chief Assistant Solicitor General	34	1	1	1
Chief Investigator	33	1	1	1
Deputy Chief Assistant Solicitor General	32	1	1	1
Senior Assistant Solicitor General II	31	6	8	8
Senior Assistant Solicitor General I	29	3	0	0
Senior Investigator, Solicitor General	28	4	4	4
Assistant Solicitor General	27	1	2	2
Investigator I	24	1	1	1
PreTrial Diversion Director	22	1	1	1
Victim Services Supervisor	21	1	1	1
Office Manager	20	1	1	1
Victim Services Officer, Senior	19	7	7	7
Legal Assistant II	18	0	0	2
Legal Assistant I	17	5	5	3
Accusations Specialist	16	3	3	3
Legal Secretary	15	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL # OF POSITIONS:		40	40	40

Significant Expenditure & Staffing Changes

Reclass- From: Legal Assistant I (2 Positions)
To: Legal Assistant II (2 Positions)

2017 Departmental Summary

Clayton County, Georgia



Staff Attorney

Mission Statement

To deliver high quality, cost beneficial legal services to Clayton County and its elected officials, managers, staff, and related organizations in order to protect the legal interests and reduce the legal exposure of the County.

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: To provide legal services to County officials and employees.

- Objective I: To ensure high quality legal advice and a full range of legal services are provided.
- Objective II: To provide legal services to County departments in order to reduce legal exposure to risk.
- Objective III: To prepare and review contracts, draft ordinances and resolutions on behalf of the Board of Commissioners.
- Objective IV: To handle as many legal matters and litigation issues in-house as possible.

Long-term departmental Issues for FY 2018 and Beyond

1. To continue to protect the legal interests of Clayton County Government.
2. Develop partnerships with County departments to provide specialized legal training.
3. Collaborate with County attorneys in Metro Atlanta to explore more effective and efficient ways of providing legal representation.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Matters Handled:	2,060	2,838	2,533	2,449
Number of Contracts Reviewed:	120	335	180	228
Number of Open Records/Document Requests:	110	72	56	91
Ordinances & Resolutions:	327	343	180	335

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	339,817	521,127	641,718	645,322
Operations	6,492	11,045	14,053	9,913
Total	346,309	532,172	655,771	655,235

Personnel

<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Chief Staff Attorney	A	1	1	1
Staff Attorney	A	2	2	2
Senior Staff Attorney	A	1	1	1
Paralegal Senior	23	1	1	1
Legal Assistant	17	2	2	2
TOTAL # OF POSITIONS:		7	7	7

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



State Court

Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence

Objective I: Maintain a quarterly case disposition rate greater than 100%.

Objective II: Work to publish court performance standards and measurements.

Goal II: Seek innovative technology to reduce case adjudication time and build collaboration among justice system partners

Objective I: Implement programs and technology to provide greater access to the courts.

Objective II: Develop more efficient work process using technology.

Goal III: Enhance the operation of the Indigent Defense within the Office of Court Administration

Objective I: Continue with case management policies and develop monthly workload goals to track unindicted cases.

Objective II: Ensure that invoices are received within 12 months of case disposition.

Long-term departmental Issues for FY 2018 and Beyond

1. Expand the use of technology to promote public trust and confidence.
2. Provide opportunities for employee development.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Civil Cases:	4,439	2,323	3,192	3,500
Criminal Cases:	13,093	10,444	13,632	13,600
Traffic Cases:	46,979	38,798	36,276	37,000
Civil Cases Closed:	-	3,678	3,249	3,500
Criminal Cases Closed:	-	10,528	11,304	14,000
Traffic Cases Closed:	-	38,099	37,084	37,500
Total Case Disposition Rate:	-	101%	103%	102%
Jury Trials:		109	130	125
Total Cases- Panel Attys, Public Def, Lister/Holt:	13,000	16,723	16,551	16,500
Total Cases - Panel Attorneys Only:	450	402	309	350
Cost Per Case (Average) Panel Attys Only:	\$ 695.00	\$ 806.79	\$ 866.11	\$ 815.00

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,618,663	1,653,984	1,680,308	1,696,195
Operations	359,427	386,744	383,515	379,484
Capital Outlay	45,748	-	-	-
Total	2,023,838	2,040,728	2,063,823	2,075,679

2017 Departmental Summary

Clayton County, Georgia



State Court

<u>Indigent Defense (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	107,859	96,989	121,658	97,596
Operations	2,384,560	2,570,270	2,673,711	2,570,898
Total	2,492,419	2,667,259	2,795,369	2,668,494

<u>Probation Services (General Fund)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	508,164	917,822	963,159	950,742
Operations	75,888	32,182	18,590	16,499
Total	584,052	950,004	981,749	967,241

<u>State Court Technology Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	102,237	139,555	180,221	144,312
Capital Outlay	-	33,820	28,225	19,000
Total	102,237	173,375	208,446	163,312

<u>Other County Grants Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	-	-	17,159	-
Operations	93,594	98,082	100,208	10,600
Total	93,594	98,082	117,367	10,600

<u>Drug Abuse Treatment & Education Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	5,435	4,643	6,500	6,500
Total	5,435	4,643	6,500	6,500

<u>Drug Abuse Treatment & Education Fund (Probation Services)</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	-	35,427	43,200	43,200
Total	-	35,427	43,200	43,200

<u>Personnel</u>				
<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
State Court Judge	E	5	5	5
Law Clerk Senior	27	3	3	3
Law Clerk	21	0	0	0
DUI/Drug Court Coordinator	20	1	1	1

2017 Departmental Summary

Clayton County, Georgia



State Court

<u>Personnel (Continued)</u>				
Accountability Courts Case Manager	18	0	0	0
Judiciary Secretary	17	5	5	5
Director of Probation	29	1	1	1
Senior Probation Officers	19	4	4	4
Probation Officers	18	8	8	8
Administrative Assistant	16	0	1	1
Drug Test Clinician	16	1	1	1
Court Panel Assistant	16	1	0	0
Probation Aides	15	3	3	3
Principal Secretary	13	1	0	0
Cashiers/Collections Clerks	15	2	2	2
Budget and Finance Coordinator	28	1	1	1
State Court Law Clerk, Senior	31	1	1	1
Indigent Defense Manager	23	1	1	1
Director, Indigent Defense	23	0	0	0
State Court Law Clerk, Career	29	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		39	38	38

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia

Superior Court



Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence

Objective I: Maintain a quarterly case disposition rate greater than 100%.

Objective II: Work to publish court performance standards and measurements.

Goal II: Seek innovative technology to reduce case adjudication time and build collaboration among justice system partners

Objective I: Implement programs and technology to provide greater access to the courts.

Objective II: develop more efficient work process using technology.

Long-term departmental Issues for FY 2018 and Beyond

1. Work to implement and make efficient the CJIS case management system
2. Provide opportunities for employee development

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Criminal Filings:	3,852	2,139	3,438	3,500
Civil Filings:	5,569	4,970	3,774	3,800
Criminal Cases Closed	-	1,490	2,826	3,200
Civil Cases Closed	-	5,430	4,500	4,200
Total Case Disposition Rate	-	97%	102%	102%
Jury Trials:	108	72	65	75

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,176,163	1,188,668	1,306,351	1,487,809
Operations	829,318	881,525	802,555	830,123
Capital Outlay	-	-	-	-
Total	2,005,481	2,070,193	2,108,906	2,317,932

General Fund (Court Reporters)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	346,524	331,789	397,950	419,555
Operations	5,162	3,902	5,465	5,400
Total	351,686	335,691	403,415	424,955

2017 Departmental Summary

Clayton County, Georgia



Superior Court

Drug Abuse Treatment & Education Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	5,025	6,500	6,500	6,500
Total	5,025	6,500	6,500	6,500

Alternative Dispute Resolution Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	195,128	188,173	178,968	175,402
Operations	37,389	37,496	45,548	41,627
Total	232,517	225,669	224,516	217,029

Domestic Seminars Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	19,431	13,836	16,000	11,500
Total	19,431	13,836	16,000	11,500

Law Library Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	36,431	35,047	38,396	43,965
Operations	72,029	67,530	70,352	83,975
Total	108,460	102,577	108,748	127,940

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	-	1,963	2	-
Operations	60,720	124,474	185,186	20,000
Capital Outlay	-	8,244	-	-
Total	60,720	134,681	185,188	20,000

Personnel

<u>Title</u>	<u>Pay</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
	<u>Grade</u>			
Superior Court Judge	E	4	4	5
Court Reporters	A	4	4	5
Superior/State Court Administrator	38	1	1	1
Court Information Tech Coordinator	31	1	1	1
ADR Program Director (Fund 260)	25	1	1	1
Law Clerk Senior	27	4	4	5
Accountability Courts Coordinator	24	1	1	1
Chief Court Orderly Officer	23	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Superior Court

<u>Personnel (Continued)</u>				
Felony/Drug Court Case Manager	22	1	1	1
Accountability Courts Case Manager	18	0	0	0
Office Administrator/Sup Court	17	1	1	1
Judiciary Secretary	17	4	4	5
ADR Program Assistant (Fund 260)	17	1	1	1
Calendar Clerk	17	4	4	5
Administrative Assistant	16	1	1	1
Administrative Assistant- Grant	16	0	1	1
Legal Transcriber	15	6	6	7
Principal Secretary (Fund 290)	13	0	0	0
Special Programs Coordinator (Fund 260)	12	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		36	37	43

Significant Expenditure & Staffing Changes

Add: 1 Superior Court Judge
 1 Court Calendar Clerk
 1 Law Clerk
 1 Legal Transcriber
 1 Court Reporter
 1 Judicial Secretary

2017 Departmental Summary

Clayton County, Georgia

Tax Assessors



Mission Statement

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

Functions

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

Departmental Goals, Objectives, & Issues

Goal I: To ensure all property owners are valued uniformly and equitably under the guidelines of the law.

- Objective I: Reduce the prior year median ratio to 40% level of assessment.
- Objective II: Conduct 18,000 audits for real and personal property
- Objective III: Develop quarterly workload goals to handle Superior Court Filings.

Goal II: To maintain all tax records and maps for Clayton County.

- Objective I: Utilize GIS and other court documents to accurately display current ownership and parcel size.
- Objective II: Encourage external and internal stakeholder to use GIS Map Viewer for basic parcel information.
- Objective III: Collaborate with GIS Division to create useful tools for Appeal hearings.

Goal III: Procure a new Cama system

- Objective I: Reduce the number of data request from IT by 50% in the first year of implementation.
- Objective II: Using the latest technology add 3000 sketches to CAMA files per year.

Long-term departmental Issues for FY 2018 and Beyond

1. Maintain an ethical and factual operation that provides the Tax Commissioner with the needed information.
2. Operate an effective appeal process on disputed properties.
3. Adequate training for staff on new CAMA system.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Commercial parcels audited per appraiser:	256	378	400	420
Residential parcels audited per appraiser:	1,400	2,066	2,150	2,260
Personal property parcels audited per appraiser:	70	52	65	70
New deed transactions processed:	9,820	10,132	10,500	11,025
New Subdivision Lots processed:	49	81	100	115

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,704,746	1,731,029	1,869,270	1,899,106
Operations	79,323	85,207	96,877	94,573
Capital Outlay	-	-	19,321	6,469
Total	1,784,069	1,816,236	1,985,468	2,000,148

2017 Departmental Summary

Clayton County, Georgia



Tax Assessors

<u>Reimposition SPLOST 2015 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capital Outlay	-	-	3,000,000	-
Total	-	-	3,000,000	-

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Chief Appraiser	34	1	1	1
Deputy Chief Appraiser	30	1	1	1
Appraisal Manager	27	0	3	3
Commercial Property Manager	25	1	0	0
Personal Property Manager	25	1	0	0
Residential Property Manager	25	1	0	0
GIS Property Mapping Manager	23	1	1	1
Appraiser IV	22	2	2	2
Appraiser, Senior	22	3	3	3
Office Manager	20	1	1	1
Commercial Appraiser III	20	2	2	2
Appraiser III	20	2	2	2
GIS Property Mapping Technician, Senior	19	1	1	1
Appraiser II	18	4	4	4
GIS Property Mapping Technicians	18	2	2	2
Appraiser I	16	3	3	3
Administrative Secretary	15	1	1	1
Principal Secretary	13	2	2	2
Lead Appraiser Technician	13	0	1	1
Secretary	12	1	1	1
Appraiser Technician	<u>12</u>	<u>3</u>	<u>2</u>	<u>2</u>
TOTAL # OF POSITIONS:		33	33	33

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia

Tax Commissioner



Mission Statement

To provide tax and tag services that are accessible and responsive to the needs of its citizens through innovation, technology, and a professional workforce.

Functions

To collect taxes and register motor vehicles.

Departmental Goals, Objectives, & Issues

Goal I: To bill, collect and disburse property tax revenue upon approval of the County tax digest.

Objective I: Disburse tax collections to governing authorities of the State, County, school system, and municipalities.

Goal II: To administer the various homestead exemptions available to homeowners.

Objective I: Continue the efforts to reduce the amount of delinquent property taxes outstanding.

Long-term departmental Issues for FY 2018 and Beyond

1. Develop a strategic plan that will accommodate the e-business environment, internal communication requirements, database merging and retrieval, and external communication with the public.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Percent of tax levy collected:	90%	96%	100%	100%
Delinquent taxes as a percent of total levy:	10%	4%	0%	0%
Motor vehicle mail processing turnaround:	1 Day	1 Day	1 Day	1 Day

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	1,599,853	1,599,602	1,768,986	1,711,997
Operations	135,165	128,574	139,412	128,375
Total	1,735,018	1,728,176	1,908,398	1,840,372

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Tax Commissioner	E	1	1	1
Chief Deputy Tax Commissioner	31	1	1	1
Chief Tax Accountant	25	1	1	1
Deputy Tax Commissioner / MV Division	24	1	1	1
Office Manager	20	1	1	1

2017 Departmental Summary

Clayton County, Georgia



Tax Commissioner

<u>Personnel (Continued)</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Tax Accounting Specialist	19	1	1	1
Deputy Tax Commissioner	21	0	0	0
Assistant Deputy Tag Agent	18	1	1	1
Deputy Tax Accountant	17	1	1	1
Accounting Technician, Senior	17	3	3	3
Property Tax Supervisor	16	1	1	1
Assistant Deputy Tax Accountant	16	1	1	1
Tag/Title Supervisor	15	2	2	2
Accounting Technician	15	0	1	1
Property Tax Specialist	14	2	2	2
Tag/Title Specialist	14	2	2	2
Property Tax Technician	13	3	3	3
Tag/Title Technician	13	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL # OF POSITIONS:		32	33	33

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2017 Departmental Summary

Clayton County, Georgia



Transportation and Development

Mission Statement

Provide a quality transportation system through continuous planning, constructing, operating, and maintenance such that the citizens enjoy safe and efficient mobility and quality of life throughout Clayton County. Provide an EPD compliant Landfill for the convenience of County citizens and County departments. Provide County employees 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, Objectives, & Issues

Goal I: Ensure staff can access data to assist with planning, reporting and tracking of transportation assets needs and progress throughout the County.

Objective I: Evaluate gaps, needs and demands for information regarding roadway features to provide true efficiency for infrastructure improvement and maintenance projects.

Objective II: Partner with Clayton County Information Technology Department experts to develop the criteria for operating system, for implementation, and to identify possible challenges and/or opportunities.

Objective III: Assess the technical and financial impact of securing a department wide operations management system.

Goal II: Establish new "business" practices for the County's Fleet Maintenance operation.

Objective I: Hire a full time Fleet Manager.

Objective II: Evaluate gaps, needs and demands for fleet information both for internal needs as well as external customers.

Objective III: Establish priorities for implementation of operational parameters and success indicators.

Objective IV: Increase customer service and timely information conveyed to external customers.

Goal III: Continue re-establishment of the County's Street Light Program as needed to ensure a cost effective program providing the greatest benefit to the members of each district.

Objective I: Identify program areas of need based on best practices and industry standards.

Objective II: Update program design and operational parameters in light of Georgia Power's upgrade to L.E.D. fixtures.

Objective III: Improve program visibility through marketing efforts.

Objective IV: Utilize Georgia Power's upgrade efforts to further program documentation.

Goal IV: Support the Solid Waste Management Authority with their Privatize trash collection initiative.

Objective I: Develop the Public Education Campaign and Outreach Plan.

Objective II: Develop program design and operational service parameters.

Objective III: Based upon direction, develop scope of services for the implementation phase of the program.

Long-term departmental Issues for FY 2018 and Beyond

1. Technology/asset management software needs for department operations.
2. The hiring and retention of qualified staff, especially given the multiple years of hiring freezes.
3. Staff morale given the absence of cost of living adjustments, performance merit pay raises, and longevity bonuses for several years.

2017 Departmental Summary

Clayton County, Georgia

Transportation and Development



Departmental Goals, Objectives, & Issues (Continued)

4. Reduction in the amount of transportation funding available from the federal and state level governments directly to local governments. The current trend is for competitive grants or state performed services/projects which require upfront design/planning efforts by the County.
5. Implementation, management, and completion of 2004 and 2009 SPLOST projects.
6. Delivery of transportation projects given multiple delays and cost increases from Georgia DOT. This includes the budget impact to the SPLOST programs.

Performance Measurements

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Miles of paved roads:	859	859	859	859
Miles of unpaved roads:	2.8	2.8	2.8	2.8
Cost per mile of roads maintained:	\$94,000	\$137,523	\$144,399	\$145,000
Traffic signals installed:	0	1	2	0
Traffic signals maintained:	258	259	261	261
Street Signs installed:	2,699	2,382	3,100	3,000
Street lights added:	400	15	30	50
Landfill customers:	52,000	55,477	57,864	58,000
Fleet Work Orders:	7,749	7,386	7,834	8,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	3,122,619	3,221,948	2,969,186	2,853,607
Operations	630,295	622,020	902,414	819,510
Capital Outlay	29,809	18,902	-	-
Total	3,782,723	3,862,870	3,871,600	3,673,117

General Fund (Garage)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	884,548	940,516	1,044,848	1,002,070
Operations	4,450,401	4,169,251	3,880,640	3,882,591
Capital Outlay	-	11,636	14,200	-
Operating Transfer Out	-	902	-	-
Total	5,334,949	5,122,305	4,939,688	4,884,661

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	51,988	-	-	-
Operating Transfer Out	6,792,921	3,671,657	1,469,392	-
Total	6,844,909	3,671,657	1,469,392	-

2017 Departmental Summary

Clayton County, Georgia

Transportation and Development



<u>Roads and Recreation Projects Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	-	173,940	300,000	300,000
Operations	1,140,086	1,713,084	1,810,478	-
Capital Outlay	11,792,238	10,699,533	55,493,983	13,371,858
Total	12,932,324	12,586,557	57,604,461	13,671,858

<u>Reimposition SPLOST 2009 Fund</u>				
<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	-	-	3,700,000	3,700,000
Operations	7,462,332	13,480,710	23,353,276	-
Capital Outlay	1,559,371	6,762,945	27,809,111	17,969,514
Operating Transfer Out	-	-	-	-
Total	9,021,703	20,243,655	54,862,387	21,669,514

<u>Personnel</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director of T&D	39	1	1	1
Assistant Director T&D	36	1	1	1
Chief Engineer	32	3	3	3
Senior Engineer	30	1	1	1
Civil Engineer III	28	6	6	6
Public Works Manager	26	1	1	1
Transportation Administration Mgr	26	1	1	1
Civil Engineer II	26	6	6	6
Transportation Specialist II	24	0	0	0
Systems Administrator	24	1	1	1
Public Works Superintendent	24	1	1	1
Civil Engineer I	24	1	1	1
Civil Engineering Inspector IV	24	0	0	0
Civil Engineering Inspector III	22	5	5	5
Transportation Specialist I	22	1	1	1
Engineering Tech VI	22	2	2	2
Public Works Supervisor	22	2	2	2
Office Manager	20	1	1	1
Signal Tech III	20	3	3	3
Engineering Tech V	20	4	4	4
Public Works Foreman	19	6	6	6

2017 Departmental Summary

Clayton County, Georgia

Transportation and Development



<u>Personnel (Continued)</u>				
Signal Tech II	18	1	1	1
Civil Engineering Inspector I	18	2	2	2
Transportation Account Manager	18	1	1	1
Engineering Tech IV	18	3	3	3
Field Services Technician	17	1	1	1
Equipment Operator III	17	0	0	0
Engineering Tech III	16	5	5	5
Signal Tech I	16	2	2	2
Administrative Secretary	15	3	3	3
Equipment Operator II	15	15	15	15
Truck Driver II	15	5	5	5
Engineering Tech II	14	1	1	1
Administrative Coordinator	13	1	1	1
Equipment Operator I	13	4	4	4
Truck Driver I	13	10	10	10
Engineering Tech I	12	6	6	6
Crew Worker II	11	2	2	2
Custodian/Courier	9	1	1	1
Crew Worker I	9	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL # OF POSITIONS:		120	120	120

<u>Street Light Fund (Personnel)</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Transportation Specialist II	24	1	1	1
Transportation Specialist I	22	1	1	1
Engineering Tech IV	18	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		3	3	3

<u>Landfill Fund (Personnel)</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Landfill Manager	28	1	1	1
Landfill Specialist II	24	1	1	1
Landfill Specialist I	22	1	1	1
Landfill Foreman	19	1	1	1
Landfill Equipment Operator	16	7	7	7
Administrative Secretary	15	1	1	1
Landfill Gateman	11	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL # OF POSITIONS:		15	15	15

2017 Departmental Summary

Clayton County, Georgia

Transportation and Development



<u>Fleet (Personnel)</u>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director of Fleet Maintenance	36	0	0	0
Assistant Director of Fleet Maintenance	25	1	0	0
Fleet Manager	25	0	1	1
Office Manager	20	1	1	1
Heavy Equipment Lead Mechanic	20	1	1	1
Inventory Manager	18	1	1	1
Heavy Equipment Mechanic	17	5	5	5
Mechanic - Senior	16	6	6	6
Administrative Secretary	15	2	2	2
Service Writer	15	1	1	1
Parts Assistant	13	1	1	1
Fuel Attendant	9	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		20	20	20

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

**CLAYTON COUNTY, GEORGIA
LEGAL DEBT MARGIN
GENERAL OBLIGATION DEBT
FOR THE FISCAL YEAR ENDED 2015**

Clayton County follows the debt policies listed below in addition to the limits established by the Georgia Constitution. (1) Clayton County will confine long-term borrowing to capital improvements and moral obligations. (2) Clayton County will not use short-term debt for operating purposes. (3) Clayton County will follow a policy of full disclosure on every financial report and bond prospectus. (4) General obligation debt will not be used for Enterprise Fund activities. (5) Clayton County will use general obligation debt to fund general-purpose public improvements, which cannot be financed from current revenues, available fund balances, or other current sources of capital financing. (6) Clayton County will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible.

Article 9, section 5 Paragraph I of the Georgia Constitution establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including counties, cannot exceed an amount which is equal to 10 percent of the assessed value of all taxable property located within that particular entity.

As indicated by the calculation in the table below, the legal debt margin of Clayton County at the beginning of the 2015 fiscal year is approximately \$527,986,845. Because this amount is based on the latest tax digest (i.e., the 2014 calendar year) that has been approved by the State of Georgia Department of Revenue, one would expect a similar calculation based on January 1, 2015 assessments. (Debt limited is based on 2017 projected)

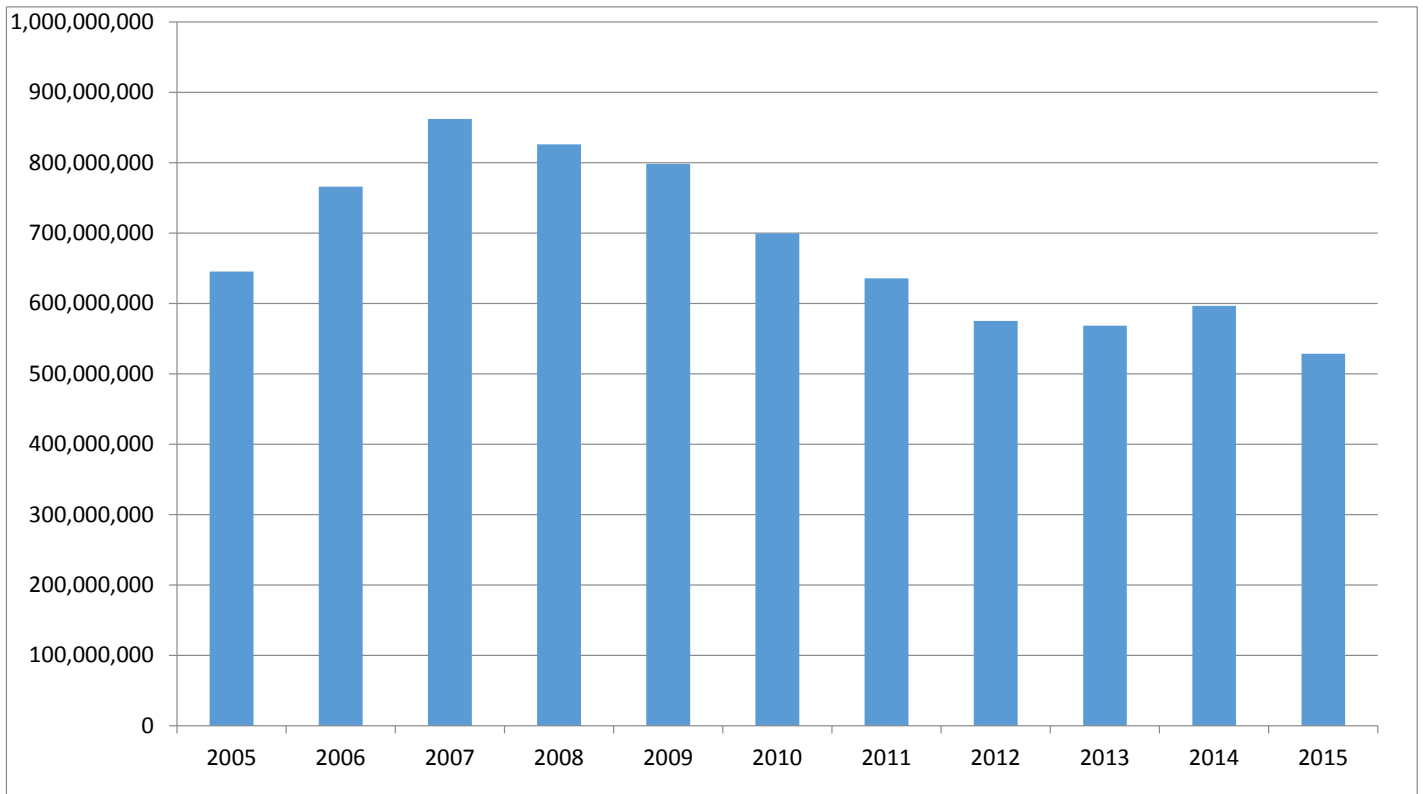
The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the County through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of full faith and credit of the issuer. In layman's terms, when the majority of voters in a county approve a G.O. bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds.

TAX YEAR EXPENDITURES	ASSESSED VALUE	APPLICABLE PERCENTAGE	DEBT LIMIT	CURRENT G.O. DEBT	LEGAL DEBT MARGIN
2015	\$6,029,868,455	10.00%	\$602,986,845	\$75,000,000	\$527,986,845

The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The reason for performing this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. With the annual budgeted expenditures in the General Fund being around \$181.2 million, there would appear to be more than sufficient debt capacity available to the County. Adhering to the policies of fiscal conservatism is part of the reason that the County's general obligation bond rating is Aa2 by Moody's Investors Service, Inc. and AA by Standard and Poor's Rating Services.

**CLAYTON COUNTY, GEORGIA
STATEMENT OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Net Assessed Value</u>	<u>Percentage</u>	<u>Debt Limit</u>	<u>Net Bonded Debt</u>	<u>Legal Debt Margin</u>
2005	6,901,573,674	10.00%	690,157,367	28,640,000	645,324,575
2006	7,937,273,470	10.00%	793,727,347	27,730,000	765,997,347
2007	8,866,185,882	10.00%	886,618,588	24,505,000	862,113,588
2008	8,566,561,443	10.00%	856,656,144	30,605,000	826,051,144
2009	8,267,511,352	10.00%	826,751,135	28,415,000	798,336,135
2010	7,273,062,915	10.00%	727,306,292	27,730,000	699,576,292
2011	6,598,336,115	10.00%	659,833,611	24,055,000	635,778,611
2012	5,983,372,350	10.00%	598,337,235	23,290,000	575,047,235
2013	5,984,865,880	10.00%	589,486,588	20,870,000	568,616,588
2014	6,165,031,823	10.00%	616,503,182	20,035,000	596,468,182
2015	6,029,868,455	10.00%	602,986,845	75,000,000	527,986,845



**CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015**

LONG-TERM DEBT

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2008 Tax Allocation Bond Issue: \$9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2015 is \$6,070,000.

In March 2008, the Clayton County Board of Commissioners issued \$9,410,000 of *Clayton County Tax Allocation Bonds (Ellenwood Project) Series 2008*. The County is applying the proceeds of the sale of the Series 2008 Bonds to provide permanent funding for a portion of the redevelopment costs associated with the Ellenwood Tax Allocation District. In order to encourage the development of an economically and socially depressed area in the County, the Board of Commissioners created the Tax Allocation District Number One – Ellenwood Town Center (the Ellenwood TAD), and adopted the Ellenwood Town Center Redevelopment Plan. The Board authorized the pledge of certain positive ad valorem tax allocation increments derived from taxes levied for general operations and maintenance expenses on all real property within the Ellenwood TAD and taxes levied for fire service on the development parcels. The Series 2008 Bonds are not general obligations of the County, but are limited obligations secured solely by and payable solely from tax allocations increments, the portion of the County's general revenues derived from the Ellenwood Tax Allocation District from businesses located within certain identified tax parcels (the LOST Revenues), the income derived from investment thereof, and certain reserves. At June 30, 2015, management believes the County was in compliance with all covenants provided in this issue.

2008 Tourism Authority Bond Issue: \$560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2015 was \$445,000.

In February 2008, the Clayton County Tourism Authority issued \$560,000 of Revenue Bonds (the Series 2008 Bonds). These bonds were issued to finance the purchase and repair of the ARTS Clayton building.

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2015,

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015

management believes that the County was in compliance with all covenants provided in this issue.

2012 Urban Redevelopment Refunding Bond Issue: \$14,920,000 maturing from 2013 through 2028, with interest rates ranging from 2.0% to 5.0%. The outstanding balance at June 30, 2015 is \$12,665,000.

In September 2012, the Clayton County Board of Commissioners issued \$14,920,000 of Urban Redevelopment Agency (URA) of Clayton County Revenue Refunding Bonds (the Series 2012 Bonds). The proceeds from these bonds were used to refund the Series 2003 Bonds and the Series 2005 Bonds. The prior bonds were issued for the purpose of 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.

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2015, management believes the County was in compliance with all covenants provided in this issue.

2005 Development Authority of Clayton County Revenue Refunding Bond Issue: \$29,815,000 maturing from 2006 through 2023, with interest rates ranging from 3.0% to 5.45%. The outstanding balance at June 30, 2015 is \$19,030,000.

On September 22, 2005, the Development Authority of Clayton County (blended component unit) issued \$29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Proceeds were used to purchase U.S. government securities to pay interest and advance refund \$26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately \$2,600,000 and resulted in an economic gain of approximately \$2,500,000. For financial reporting purposes, these 1999 Bonds are considered defeased and, therefore, removed as a liability for the financial statements.

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015

The Series 2005 bonds are limited obligations of the Development Authority of Clayton County. The Series 2005 bonds are payable solely from the Pledged Revenues (as defined by the Bond documents) and amounts to be paid by the County to the Development Authority pursuant to an Intergovernmental Contract dated September 1, 2005 (the Contract) between the Development Authority and the County. The County's obligation to make payments to the Development Authority in sufficient time and amount to enable the Development Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 2006 bonds remain outstanding and unpaid. Under the contract, the County has agreed to pay the Development Authority amounts sufficient to replenish the debt service on the Series 2005 bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2005 bonds on all property in the County subject to such tax only in the event that the net revenues are insufficient to replenish debt service on the Series 2005 bonds. The first semiannual principal payment on the bonds began on August 1, 2006.

Interest on the Development Authority bonds above is payable semi-annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. On December 31, 2014, management believes the Development Authority was in compliance with all covenants provided in this issue.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable debt service requirements as of June 30, 2015, excluding the Development Authority bonds, are as follows:

	Principal	Interest	Total
2016	\$ 890,000	\$ 1,084,050	\$ 1,974,050
2017	925,000	1,036,175	1,961,175
2018	975,000	986,425	1,961,425
2019	1,030,000	933,800	1,963,800
2020	1,080,000	878,175	1,958,175
2021 to 2025	6,265,000	3,577,525	9,842,525
2026 to 2030	5,425,000	1,741,250	7,166,250
2031 to 2035	2,590,000	588,750	3,178,750
	\$ 19,180,000	\$ 10,826,150	\$ 30,006,150

The above schedule does not include the Development Authority's long-term debt as the Development Authority has a December 31st year end. The Development Authority's long-term debt service requirements to maturity are as follows:

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015

	<u>Development Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
December 31,			
2015	\$ 1,770,000	\$ 668,006	\$ 2,438,006
2016	1,845,000	592,387	2,437,387
2017	1,925,000	515,067	2,440,067
2018	2,005,000	434,382	2,439,382
2019	2,095,000	340,877	2,435,877
2020 to 2023	9,390,000	159,178	9,549,178
	<u>\$ 19,030,000</u>	<u>\$ 2,709,897</u>	<u>\$ 21,739,897</u>

3. Primary Government General Obligation Bonds Payable

2015 Special Purpose Local Option Sales Tax Bond Issue: \$75,000,000 maturing from 2016 through 2021, with the interest rate not to exceed 4.5%. The outstanding balance at June 30, 2015 is \$75,000,000.

In September 2014, the Clayton County Board of Commissioners issued \$46,685,000 Series A Bonds and \$28,315,000 Series B Bonds. Series A Bonds were issued for the purpose of refunding the Series 2010A and 2010B Clayton County Hospital Authority Refunding Revenue Anticipation Certificates outstanding in the amount of \$39,240,000 and Series B Bonds were issued to provide funding for the acquisition and construction of major capital items. 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.

4. Debt Service for Primary Government General Obligation Bonds Payable

The general obligation bonds payable debt service requirements as of June 30, 2015 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2016	\$ 11,450,000	\$ 1,443,978	\$ 12,893,978
2017	11,850,000	1,228,718	13,078,718
2018	12,265,000	1,005,938	13,270,938
2019	12,269,000	775,356	13,470,356
2020	13,140,000	534,800	13,674,800
2021	13,600,000	272,000	13,872,000
	<u>\$ 75,000,000</u>	<u>\$ 5,260,790</u>	<u>\$ 80,260,790</u>

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015

5. Component Unit Revenue Bonds Payable

Landfill Authority

In July 1997, the Landfill Authority issued \$2,415,000 (interest rate of 5.58%) of *Solid Waste Management Authority Revenue Bonds* (the Series 1996 Bonds). These bonds were issued to further finance the costs of acquiring, constructing and monitoring the County's landfill. At June 30, 2015, \$210,000 of these bonds was outstanding.

In April 2006, the Landfill Authority issued \$13,235,000 of *Solid Waste Management Authority Refunding Bonds* (Series 2006A & 2006B). The Series 2006A bonds, \$3,235,000 (interest rates ranging from 5.54% to 5.74%), were issued to fund the closure and postclosure costs associated with landfill sites 2 and 3. The Series 2006B bonds, \$10,000,000 (interest rate of 4.21%), were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2015, \$9,520,000 of these bonds was outstanding.

Housing Authority

The Housing Authority of Clayton County has issued \$7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the Premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property. At December 31, 2014, \$5,345,000 of these bonds were outstanding.

The Housing Authority's source of revenues to pay for the principal and interest of the bonds are revenues generated by the Advantages Apartments, a low-income apartment complex. The County has pledged to the Housing Authority its full faith and credit and unlimited taxing power to make such payments. If the Housing Authority is unable to meet the debt service requirements, the County will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement. This obligation of the County under this agreement constitutes a general obligation of the County.

The Housing Authority has issued revenue bonds to provide financial assistance to local entities for financing public housing developments within Clayton County. The bonds are secured by the property financed and are payable solely from payments from underlying leases or funding agreements. The Housing Authority is not obligated in any manner for repayment of the bonds. The Housing Authority does not report these bonds as liabilities in the accompanying financial statements. The aggregate principal amount payable at December 31, 2014 for all conduit debt which has been issued by the Housing Authority is approximately \$72.1 million.

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015

Hospital Authority

In December 2010, the Hospital Authority issued fixed rate revenue anticipation certificates (the 2010A and 2010B Certificates, collectively the 2010 Certificates), in amounts totaling \$35,205,000 and \$7,500,000, respectively, and loaned related proceeds to the Southern Regional Medical Center (Hospital). These Certificates were issued for the purpose of refunding prior outstanding indebtedness.

The Clayton County Special Purpose Local Option Sales Tax referendum, which was approved in May 2014, included funding a bond issuance, the proceeds of which were used by the County to purchase substantially all of the assets of the Hospital Authority and certain intangible assets of the Southern Regional Health System, Inc. used in operation of the Hospital. The Authority placed the sale proceeds in escrow to defease the 2010 Certificates as they become callable, and satisfaction and discharge of the Master Note Indenture have been acknowledged by the Master Trustee.

In conjunction with the above transactions, the Hospital Authority entered into a 40-year lease agreement with the County for use of the assets in operation of the Hospital. The lease agreement between the Authority and the County provided that the Lease Agreement between the Authority and the System, whereby the Authority annually reviews the Hospital's performance, and if satisfied, renews the Lease Agreement for 40 years, continues in full force and effect.

6. Debt Service for Discretely Presented Component Units Bonds Payable

	<u>Landfill Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2016	\$ 710,000	\$ 418,630	\$ 1,128,630
2017	750,000	379,742	1,129,742
2018	780,000	348,167	1,128,167
2019	810,000	315,329	1,125,329
2020	840,000	281,228	1,121,228
2021 to 2025	4,765,000	845,158	5,610,158
2026	1,075,000	45,258	1,120,258
	<u>\$ 9,730,000</u>	<u>\$ 2,633,512</u>	<u>\$ 12,363,512</u>

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
December 31,			
2015	\$ 240,000	\$ 246,369	\$ 486,369
2016	245,000	236,769	481,769
2017	255,000	226,969	481,969
2018	265,000	216,769	481,769
2019	280,000	205,838	485,838
2020 to 2024	1,595,000	828,856	2,423,856
2025 to 2029	2,005,000	414,619	2,419,619
2030	460,000	22,425	482,425
	<u>\$ 5,345,000</u>	<u>\$ 2,398,614</u>	<u>\$ 7,743,614</u>

7. Capital Leases

The County has entered into lease agreements as lessee for the purchase of capital assets. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payment as of the date of their inception.

During the fiscal year ending June 30, 2010, the County entered into Phase I of a lease agreement for energy saving and conservation equipment and services. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payment as of the date of its inception. The total estimated cost of the project is \$10,624,451, of which \$9,024,451 is related to the County, and \$1,600,000 is related to the Landfill Authority (component unit). During the fiscal year ended June 30, 2012, this lease was refinanced.

During the fiscal year ended June 30, 2012, the County entered into Phase II of the above lease agreement, also for energy saving and conservation equipment and services. The total estimated cost of Phase II is \$6,400,909, of which \$539,041 is related to the County, and \$5,861,868 is related to the Landfill Authority (component unit).

Payments for both Phase I and Phase II of the energy leases are due semiannually with interest at 2.7288% and 2.6527%, respectively.

Assets acquired through capital leases of the primary government are as follows:

Machinery and equipment	\$ 1,823,454
Less accumulated depreciation	(1,821,475)
Total	<u>\$ 1,979</u>

Current year depreciation on assets acquired through capital lease was \$98,252.

**CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015**

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

2016	\$ 1,575,932
2017	1,529,057
2018	1,257,329
2019	1,303,229
2020	1,352,529
2021 - 2022	760,386
Total minimum lease payments	<u>7,778,462</u>
Less amount representing interest	(594,215)
Present value of minimum lease payments	<u>\$ 7,184,247</u>

Total remaining payments required by capital lease agreements of the Landfill Authority (component unit) for each fiscal year ending June 30 are as follows:

2016	\$ 881,522
2017	888,872
2018	896,822
2019	904,922
2020	913,622
2021 - 2022	1,484,069
Total minimum lease payments	<u>5,969,829</u>
Less amount representing interest	(655,422)
Present value of minimum lease payments	<u>\$ 5,314,407</u>

8. Notes Payable

Notes payable of the Housing Authority (component unit) at December 31, 2014 consisted of the following:

3.25% mortgage note payable, due in monthly installments of \$18,610 including interest through August 1, 2047. \$ 4,491,214

The apartment complex and land is pledged as collateral for the mortgage.

Less current maturities	(78,514)
	<u>\$ 4,412,700</u>

Total interest incurred and expensed for the year ended December 31, 2014 was \$147,309.

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015

Aggregate maturities required on long-term debt of the Housing Authority at December 31, 2013 were as follows:

	Housing Authority		
	Principal	Interest	Total
December 31,			
2015	\$ 78,514	\$ 144,802	\$ 223,316
2016	81,104	142,212	223,316
2017	83,779	139,536	223,315
2018	86,543	136,772	223,315
2019	89,398	133,918	223,316
2020 - 2024	493,220	623,357	1,116,577
2025 - 2029	580,121	536,456	1,116,577
2030 - 2034	682,332	434,245	1,116,577
2035 - 2039	802,552	314,205	1,116,757
2040 - 2044	943,954	126,047	1,070,001
2045 - 2047	569,697	25,814	595,511
	<u>\$ 4,491,214</u>	<u>\$ 2,757,364</u>	<u>\$ 7,248,578</u>

9. Landfill Closure and Postclosure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. GASB Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs, requires the County to report a liability for the estimated costs of closing and maintaining each landfill site.

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net position, is \$521,438 at June 30, 2015. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County was required to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at \$6,016,230. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015

June 30, 2015. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of \$4,020,504 based on 3,292,731 cubic yards of capacity used since the site was opened. This represents 66.828% of the estimated total capacity at June 30, 2015. The estimated remaining landfill life is approximately 25 years.

10. Changes In Long-Term Liabilities

Primary Government

Long-term liability activity for the County's year ended June 30, 2015 and the Development Authority's year ended December 31, 2014 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital lease agreements	\$ 8,493,246	\$ -	\$ (1,308,999)	\$ 7,184,247	\$ 1,389,330
Total Capital Leases	8,493,246	-	(1,308,999)	7,184,247	1,389,330
General Obligation bonds	-	75,000,000	-	75,000,000	11,450,000
Revenue bonds	40,760,000	-	(2,550,000)	38,210,000	2,660,000
Plus premium on					
Insurance bonds	2,202,491	-	(170,674)	2,031,817	-
Less discount on					
Issuance	(676,811)	-	42,995	(633,816)	-
Total Revenue bonds	42,285,680	-	(2,677,679)	39,608,001	2,660,000
Landfill closure and					
Postclosure costs	550,427	-	(28,989)	521,438	37,246
Compensated absences	8,333,869	4,377,344	(4,282,816)	8,428,394	4,502,124
Claims/judgments payable	6,094,520	11,442	(4,327,380)	1,778,582	266,787
Workers compensation					
Claims liability	1,720,000	1,766,263	(1,421,263)	2,065,000	1,082,518
Medical claims liability	576,000	5,334,425	(5,254,425)	,656,000	656,000
Net pension liability	190,893,801	51,148,444	(14,491,927)	227,550,318	-
Net OPEB obligation	41,917,000	12,063,000	(5,487,000)	48,493,000	-
	<u>\$ 300,864,543</u>	<u>\$ 149,700,918</u>	<u>\$ (39,288,481)</u>	<u>\$ 411,284,980</u>	<u>\$ 22,044,005</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2014, as it considered a blended component unit of the County.

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2015

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

Component Units

Long-term liability activity for the years ended December 31, 2014 and June 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<u>Landfill Authority:</u>					
<u>Revenue Bonds</u>	\$ 10,405,000	\$ -	\$ (675,000)	\$ 9,730,000	\$ 710,000
<u>Less loss on refunding</u>	(15,273)	-	9,165	(6,108)	(6,108)
<u>Capital lease</u>	6,034,089	-	(719,682)	5,314,407	881,522
<u>Closure/postclosure costs</u>	3,857,310	163,194	-	4,020,504	-
<u>Total Landfill Authority</u>	<u>\$ 20,281,126</u>	<u>\$ 163,194</u>	<u>\$ (1,385,517)</u>	<u>\$ 19,058,803</u>	<u>\$ 1,585,414</u>
 <u>Hospital Authority</u>					
<u>Revenue Anticipation Cert.</u>	\$ 40,410,000	\$ -	\$ (40,410,000)	\$ -	\$ -
 <u>Housing Authority:</u>					
<u>Revenue Bonds</u>	\$ 5,575,000	\$ -	\$ (230,000)	\$ 5,345,000	\$ 240,000
<u>Notes Payable</u>	4,567,221	-	(76,007)	4,491,214	78,514
<u>Total Housing Authority</u>	<u>\$ 10,142,221</u>	<u>\$ -</u>	<u>\$ (306,007)</u>	<u>\$ 9,836,214</u>	<u>\$ 318,514</u>
 <u>Board of Health:</u>					
<u>Compensated Absences</u>	\$ 396,136	\$ 21,723	\$ -	\$ 417,859	\$ 83,572

CLAYTON COUNTY, GEORGIA
SALARY RANGES FOR CLASSIFIED POSITIONS
EFFECTIVE JULY 2, 2016

Paygrade	Salary Range
3	17,027.74 – 26,963.32
4	17,895.23 – 28,336.97
5	18,806.90 – 29,780.61
6	19,765.03 – 31,297.79
7	20,771.97 – 32,892.27
8	21,830.20 – 34,567.97
9	22,942.34 – 36,329.05
10	24,111.16 – 38,179.84
11	25,339.50 – 40,124.93
12	26,630.43 – 42,169.11
13	27,987.13 – 44,317.43
14	29,412.95 – 46,575.20
15	30,911.40 – 48,947.99
16	32,486.19 – 51,441.66
17	34,141.20 – 54,062.37
18	35,880.54 – 56,816.59
19	37,708.49 – 59,711.14
20	39,629.56 – 62,753.14
21	41,648.50 – 65,950.12
22	43,770.30 – 69,309.97
23	46,000.19 – 72,840.99
24	48,343.69 – 76,551.90
25	50,806.57 – 80,451.86
26	53,394.93 – 84,550.51
27	56,115.15 – 88,857.97
28	58,973.96 – 93,384.86
29	61,978.41 – 98,142.39
30	65,135.92 – 103,142.28
31	68,454.29 – 108,396.90
32	71,941.72 – 113,919.22
33	75,606.81 – 119,722.86
34	79,458.63 – 125,822.19
35	83,506.67 – 132,232.24
36	87,760.95 – 138,968.86
37	92,231.96 – 146,048.67
38	96,930.75 – 153,489.18
39	101,868.92 – 161,308.73
40	107,058.66 – 169,526.66

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Accounting System – The total set of records and procedures which are used to record, classify and report information on the financial statements and operations of an entity.

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Adopted Budget – The funds appropriated by the Board of Commissioners at the beginning of the year.

Ad Valorem Property Taxes – Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on a valuation as of January 1 and a mill rate set by the County Commission.

Agency Funds – One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

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

Appropriation – An authorization made by the County Commission which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

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

Assessed Valuation – Valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset – All the property such as cash, inventory, and receivables that are owned by a business or government and may be applied to cover liabilities.

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

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Basis Differences – Differences that arise when the basis of budgeting differs from the basis of accounting prescribed by GAAP for a given fund type.

Basis of Accounting – Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements).

Basis of Budgeting – Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Bond – A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.

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

Budget – A financial plan for a specific period of time that matches all planned revenues and expenditures with various County services.

Budget Adjustment – A legal procedure utilized by the County staff to revise a budget appropriation. In Clayton County, line item transfers adjust expenditures within a departmental budget and must be authorized by the County Commission Chairman. The County Commission must approve any budget amendments which increase in the total budget for a department or increase wages.

Budget Schedule/Calendar – The schedule of key dates or milestones, which the County follows in the preparation, adoption and administration of the budget (See page 97).

Budget Document – The instrument used by the County Commission Chairman to present a comprehensive financial plan to the County Commission.

Budget Message – A general discussion of the proposed budget presented in writing. The transmittal letter explains the principal budget issues and presents recommendations.

Budget Ordinance – The official enactment by the County Commission legally authorizing County Officials to obligate and expend resources.

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Business-Type Activities – One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

Capital Asset – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

Capital Improvement Program – A multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

Capital Improvement Project – An item in excess of \$5,000 for which the purchase, construction or other acquisition will represent a public betterment to the community and add to the total capital assets of the County.

Capital Outlay – Includes outlays which result in the acquisition of or addition to fixed assets. In Clayton County, the item must have a cost greater than \$5000 and have a useful life greater than one year.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Comprehensive Annual Financial Report – Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Centers – An organizational budget or operating unit within the county.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary and are determined by constitutional provisions, statutes and court decisions.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Debt Limit – A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service – The amount of money required to pay maturities of principal on bonds plus the interest due on the outstanding debt, usually reported on an annual basis.

Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Requirement – The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions, which may be required to accumulate monies for the future retirement of bonds.

Defeasance – In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position. Most refundings result in the defeasance of the refunded debt. Defeasement also is sometimes encountered in conjunction with annuity contracts purchased in connection with lottery prizes and settlements of claims and judgments.

Deficit – Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

Defined Benefit Pension Plan – Pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

Department – A major administrative unit of the County with overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation Expense – Depreciation of capital assets within the various enterprise funds.

Digest – See “Tax Digest”.

Discrete Presentation – Method of reporting financial data of component units separately from financial data of the primary government.

Encumbrance – Obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which part of the appropriations is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Expenditure – Outflows of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or general operations.

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

Fixed Asset – Assets held or used for greater than one year with a cost over \$5000 such as land, buildings, equipment and furniture.

Fund – A fiscal and accounting entity, which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures or expenses necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, and measurement of different objectives and to facilitate management control.

Fund Balance – Refers to the difference between assets and liabilities reported in a governmental fund.

Fund Type – One of eleven classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and agency funds.

General Fund – One of five governmental fund types. The general fund typically serves as the chief operating fund of the government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds (G.O.) – Bonds sold to raise revenue for long-term capital financing needs. These bonds, which pledge the full faith and credit of the County must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

General Sales and Use Tax – A percentage tax imposed upon the sale or consumption of goods and/or services.

Governmental Activities – Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant – A contribution by a government or other organization to support a particular function or program.

Grant Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of a grant to be received at a later time. The note is retired from the proceeds of the grant to which it is related.

Impact Fees – Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Infrastructure – Basic installations and facilities (i.e., roads, bridges) upon which the continuance and growth of a community depend.

Insurance Premium Tax – A tax on the gross direct premiums received during the preceding year from policies for fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

Intangible Tax – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

Interfund Transfers – Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenue – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Funds – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Interest Income – Revenue earned for the use of idle monies.

Investment – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

Investment Trust Funds – Fiduciary fund type used to report governmental external investment pools.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Landfill Closure and Postclosure Costs – Costs incurred to provide for the protection of the environment that occur near the date that a municipal solid-waste landfill stops accepting solid waste and during the postclosure period. Closure and post closure care costs include the cost of equipment and facilities as well as the cost of services.

Lease Purchase – A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

Legal Debt Margin – Excess of the amount of debt legally authorized over the amount of debt outstanding.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Line-Item Budget – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category. Clayton County utilizes a line-item budget.

M&O – Refers to the general *maintenance and operation* of the County, including expenses of administration, public improvements, the courts, public health and sanitation, police department, narcotics unit, medical and other care and hospitalization for the indigent sick, agricultural and home demonstration units, welfare benefits and other public assistance, fire protection of forest lands, retirement and pension benefits, hospitalization benefits, workers' compensation benefits, a parks and recreation system, and for any and all purposes necessary and incidental to the operation of County Government.

Major Fund – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to the financial statement users.

Millage Rate – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value of the property. One mill is equal to one dollar per thousand.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or other available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Operating Budget – The portion of the budget pertaining to daily operations and provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, fuel and capital outlay.

Performance Measures – Specific quantitative and qualitative measures of work performed as an objective of the department or cost center.

Permanent Funds – Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizenry).

Personal Property – Tangible property other than land, buildings and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats & airplanes.

Primary Government – Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. The primary government is the focus of the financial reporting entity.

Property Tax – Revenue generated from the annual levy of taxes on property owners.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order/Requisition – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserve – An account used to indicate that a portion of a fund's fund balance is legally restricted for a specific purpose and is not available for general appropriation.

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

Revenue Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of revenues to be received at a later date. The note is retired from revenues to which it is related.

CLAYTON COUNTY, GEORGIA

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Revenue Bonds – Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

SPLOST Special Purpose Local Option Sales Tax – Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. This tax is imposed for a specific period of time, not to exceed five years.

Tax Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

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

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

ACRONYMS

A	Appointed
ADA	Americans with Disabilities Act
AICPA	American Institute of Certified Public Accountants
ARC	Atlanta Regional Commission
BOC	Board of Commissioners
CAFR	Comprehensive Annual Financial Report
CCPD	Clayton County Police Department
CCSO	Clayton County Sheriff Department
CDBG	Community Development Block Grant
CDC	Centers for Disease Control
CERT	Community Emergency Response Team
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

CLAYTON COUNTY, GEORGIA ACRONYMS

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
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

CLAYTON COUNTY, GEORGIA ACRONYMS

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

**CLAYTON COUNTY, GEORGIA
FUND MATRIX
2017 BUDGET DOCUMENT**

For fiscal year 2017 all funds listed below are both budgeted and are also presented in the Consolidated Annual Financial Report.

<u>Departments</u>	<u>Fund</u>
Animal Control	General
Board of Commissioners	General
Buildings and Maintenance	General
Central Communications	General
Central Services	General
Chief Operating Officer	General
Clayton County TV23	General
Clerk of State Court	General
Clerk of Superior/Magistrate Courts	General
Community Development/Planning and Zoning	General
Correctional Facility	General
Department of Human Resources/Family and Children Services	General
District Attorney/Victim Assistance Fund/State Narcotics Fund	General
Economic Development Officer	General
Elections	General
Emergency Management	General
Emergency Medical Services	General
Extension Service	General
Finance Department	General
Garage	General
Indigent Defense Court Administration	General
Information Technology	General
Internal Audit	General
Juvenile Court	General
Juvenile Supplemental Services	General
Library System	General
Magistrate Court	General
Narcotics	General
Other General Government	General
Parks and Recreation	General
Personnel Department	General
Police Department	General
Probate Court	General
Professional Services	General
Public Defender	General
Refuse Control	General
Registrar	General
Risk Management	General

**CLAYTON COUNTY, GEORGIA
FUND MATRIX
2017 BUDGET DOCUMENT**

Departments

School Patrol
Senior Services
Sheriff's Department
Solicitor
Staff Attorney
State Adult Probation
State Court
Superior Court
Tax Assessors
Tax Commissioner
Transportation and Development

Fund

General
General
General
General
General
General
General
General
General
General
General

Special Revenue Funds

Fire
Hotel/Motel
Tourism Authority Fund
E911
District Attorney
Sheriff
Police
Narcotics
District Attorney
Sheriff
Police
Narcotics
Juvenile Court
Clerk of Superior Court
Clerk of State Court
Sheriff
Other General Government
Juvenile Court
Clerk of Superior Court
Clerk of State Court
Mental Health and Retardation
Extension Service
Superior Court
Clerk of Superior Court
Clerk of State Court
Juvenile Court
Solicitor
District Attorney
Superior Court
State Court

Fire Fund
Hotel/Motel Tax Fund
Tourism Fund
Emergency Telephone Fund
Federal Narcotics Fund
Federal Narcotics Fund
Federal Narcotics Fund
Federal Narcotics Fund
State Narcotics Fund
State Narcotics Fund
State Narcotics Fund
State Narcotics Fund
Jail Construction/Staffing Fund
Jail Construction/Staffing Fund
Jail Construction/Staffing Fund
Jail Construction/Staffing Fund
Jail Construction/Staffing Fund
Juvenile Supplemental Fund
Drug Abuse Treatment Fund
Drug Abuse Treatment Fund
Drug Abuse Treatment Fund
Drug Abuse Treatment Fund
Alternative Dispute Fund
Alternative Dispute Fund
Alternative Dispute Fund
Victims Assistance Fund
Victims Assistance Fund
Victims Assistance Fund
Domestic Seminars Fund
State Technology Fund

**CLAYTON COUNTY, GEORGIA
FUND MATRIX
2017 BUDGET DOCUMENT**

Special Revenue Funds

Departments

Aging Program
Community Development Block Grant
Solicitor
Child Support Recovery
Police
University of Georgia Grants
Other General Governments
Superior Court
Juvenile Court
Clerk of Court
Clerk of State Court
Health Department
Jail/Judicial Complex
Professional Services
Transportation and Development
Traffic Engineering
Other General Government
Other General Government 2009 SPLOST
Other General Government 2015 SPLOST
Tax Allocation District
Debt Service
Street Lights
Ellenwood TAD Special Revenue
Northwest Clayton TAD Special Revenue
Central Clayton Corridor TAD Special Revenue
Forest Park TAD Special Revenue
Mountainview TAD Special Revenue

Fund

Aging Grant Fund
HUD Fund
Other County Grants
Other County Grants
Other County Grants
Other County Grants
Other County Grants
Law Library Fund
Law Library Fund
Law Library Fund
Law Library Fund
Health Department Fund
Jail/Judicial Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Debt Service Fund
Street Lights Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund

Enterprise Funds

Landfill Operations

Landfill Enterprise Fund

Internal Service Funds

Workers Compensation
CCBOC Medical

Workers Compensation Fund
Medical Self Insurance Fund