

CLAYTON COUNTY, GEORGIA



FISCAL YEAR 2020 ANNUAL OPERATING BUDGET

CLAYTON COUNTY BOARD OF COMMISSIONERS

Jeffrey E. Turner, Chairman
Sonna Singleton Gregory
Gail Hambrick
Felicia Franklin Warner, Vice Chairman
DeMont Davis

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 DeMont Davis

Vice Chairman Felicia Franklin Warner

Chairman Jeffrey E. Turner

Commissioner Sonna Singleton Gregory

Commissioner Gail Hambrick



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Clayton County Board of Commissioners
Georgia**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clayton County, Georgia for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

Clayton County, Georgia

Table of Contents

Title Page

Clayton County Board of Commissioners.....	I
Distinguished Budget Presentation Award.....	II
Table of Contents.....	III-V
Reader's Guide.....	VI

Introduction

Budget Message Chief Financial Officer.....	1
Budget Message Chief Operating Officer.....	10
Clayton County Strategy Map.....	11
History of the County.....	12
Population of the County.....	14
Governmental Structure.....	14
Services Provided by the County.....	15
National and Global Economic Conditions and Outlook.....	20
Local Economic Conditions and Outlook.....	21
Organizational Chart.....	28

Budget Summary

Summary of Fund Expenditures.....	29
Summary of Adopted Funding and Appropriations.....	30
Summary of Revenues, Expenditures and Changes in Fund Balances – Gov Funds.....	33
Chart – Estimated Financial Sources – Governmental Funds.....	34
Chart – Estimated Expenditures – Governmental Funds.....	35
Summary of Revenues, Expenditures, and Changes in Fund Balances – Enterprise Funds.....	36
Summary of Revenues, Expenditures and Changes in Fund Balances – All Funds.....	37
Comparison of Adopted Budget with Prior Year's Expenditure Data.....	38
Analysis of Major Revenue Sources and Trends.....	42
Analysis of the Fund Balance of Each Individual Fund.....	56
Clayton County Staffing Policy and Changes.....	71
Approved New Position List.....	72
Summary of Full-Time Personnel.....	75

Clayton County, Georgia

Table of Contents

Long Term Strategic Financial Forecast.....	76
---	----

Policy and Procedures

Strategic Planning Parameters.....	78
Budget Development Guidelines for Fiscal Year 2020.....	81
Adopted Fiscal Policies.....	83
Budget Procedures.....	89
Basis of Budgeting.....	92
Basis of Accounting.....	93
Description of Funds.....	94
Budget Calendar.....	98

Capital Budgeting

Policies and Procedures.....	99
Defining the Capital Improvement Plan.....	100
Financial Impact of Capital Expenditures on the Operating Budget.....	102
Financial Impact of Capital Projects on the Operating Budget.....	102
Capital Improvement Program - Future.....	106
Chart – Summary of the Financial Impact of Capital Needs on the Operating Budget.....	106
Capital Projects Budget/Fixed Assets – Appropriations by Functional Area and Project.....	108

Departmental Budgets

Board of Commissioners/Office of Communications & Print Svcs/Office of Youth Svcs.....	109
Buildings and Maintenance.....	115
Central Services/Risk Management.....	117
Clerk of State Court.....	122
Clerk of Superior/Magistrate Court.....	124
Community Development.....	126
Corrections Department.....	129
District Attorney/Victim Assistance Fund/State Narcotics Fund.....	132
Elections & Registration.....	137
Emergency Medical Services.....	139

Clayton County, Georgia

Table of Contents

Extension Service.....	141
Finance Department.....	144
Fire Department/Emergency Management.....	147
Information Technology	151
Internal Audit.....	156
Juvenile Court/Juvenile Supplemental Services.....	158
Library System.....	161
Magistrate Court.....	165
Other General Government.....	168
Parks and Recreation.....	171
Personnel Department.....	174
Police Department/Narcotics/Federal & State Narcotics Fund/Central Communications/E-911...	177
Probate Court.....	185
Professional Services.....	187
Public Defender.....	188
Refuse Control.....	189
Senior Services.....	191
Sheriff's Department.....	195
Solicitor/Victim Assistance Fund.....	199
State Court.....	201
Superior Court/ADR Fund/Domestic Seminars Fund/Law Library Fund.....	204
Tax Assessors.....	208
Tax Commissioner.....	210
Transportation and Development/Streetlight Fund/Landfill Fund.....	212

Appendix

Legal Debt Margin – G.O. Debt Narrative.....	219
Table and Chart: Debt Margin Last Ten Years.....	220
Schedule of Debt as of June 30, 2018.....	221
Salary Ranges for Classified Employees.....	229
Glossary and Acronyms.....	230
Fund Matrix.....	238

Clayton County, Georgia

Readers 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

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 Summary

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

Appendix

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



Ramona Bivins

Chief Financial Officer



June 18, 2019

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

In accordance with state law, the annual operating budget for Clayton County, Georgia for fiscal year ending June 30, 2020 is attached hereto. The budget has been advertised as required by law and was adopted on June 18, 2019. The primary purpose of the County's budget and budgetary process is to develop, adopt and implement a fiscally sound and sustainable plan for accomplishing the strategic plan set by the Board of Commissioners. Although the county continues to show steady growth, there is still a critical need to find a balance between preserving essential services for Clayton County residents while minimizing tax increases on residents and ensuring continuation of several strategic initiatives implemented in the current fiscal year.

The Fiscal Year (FY) 2020 general fund budget totals \$218.7 million, an increase of \$8.1 million, or 3.8%, from the FY2019 amended budget. The increase results primarily from expenditure increases for payroll enhancements, infrastructure improvements and programs outlined in the County Strategic Objectives. The following is a summary of the more noteworthy changes by budget type and category.

The Operating Budget

After experiencing significant decline in property values for several years due to economic challenges resulting from the downturn in the national and local economies in 2009, Clayton County began to see a stabilizing trend in residential property values beginning in 2014. For the several years, residential values have been down due to the mandated inclusion of foreclosure values which were at an all-time high level in Clayton County since 2009. However, since the economic downturn, we continue to see a stabilizing trend in the increase of residential values. While the most recent preliminary property digest shows an increase in both residential and commercial properties, we continue to see a decrease in motor vehicle taxes due to HB 212 diverting TAVT taxes to MARTA as well as decreases in the Local Option Sales Tax (LOST) due to state legislation eliminating sales taxes on aviation fuel. Although collection of County revenues suffered in previous years as a result of the hardships experienced throughout the community as well as federal and state reductions in local funding we see a trend where we continue to experience an increase in actual collections due to the recent improvement in the economy.

Revenues:

- **Property Taxes**

Property tax revenue continues to be the County's most significant revenue source. Clayton County continues to experience a rebound in residential property values, the same that the nation has experienced during the past few years. Although we are experiencing an increase in commercial values, the County still faces challenges in this area 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 final June lockdown tax digest for the FY2020 budget is 4.6% higher than the prior year which represents approximately \$5.2 million in funds.

In order to maintain revenues at a comparable level as the prior year to maintain existing services as well as aforementioned improvements, the County will lower the gross millage to 20.557 mills resulting in the net millage remaining at 15.596 mills after applying the LOST credit. The net millage rate will remain unchanged.

The maintenance and operations (M&O) millage rate is set at a level to correspond with the FY2020 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 FY2020 Digest column is based on the lockdown property digest dated June 19, 2019 and an adopted millage rate. Clayton County adopts a millage rate in July based on the final property digest.

	FY2019 Digest	FY2020 Digest
Net Assessed Digest Value	\$7,158,233,683	\$7,489,381,925
Base Millage	20.819	20.557
Millage Credit 1% LOST Tax	(5.223)	(4.961)
Net Mill Rate	15.596	15.596
Gross Property Tax Levy	\$111,639,813	\$116,804,401
Net Collected – Est.	\$108,290,618	\$113,884,290

The LOST rebate amount for FY2020 is \$37,155,040 which is lower than the \$37,389,578 rebated in FY2019. Therefore, whenever the LOST decreases from the prior year alongside an increase in the property digest, it results in a millage credit that is lower than the prior year. The LOST rebate millage for FY2019 was 5.223 compared to 4.961 for FY2020.

- Other taxes and assessments

Other taxes and assessments, which includes local option sales taxes as its largest category, are projected to be 8.2% higher than the FY2019 amended budget. Licenses and permits are projected to be 3.2% lower than the prior year. Intergovernmental revenue is projected to be 6.81 % lower than the prior year. Fines and Forfeitures have increased by 3.2%.

Although property tax revenues continue to show 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 FY2020 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 FY2020 budget reflects this sentiment and includes pay enhancements at a cost of approximately \$5.8 million which includes a 3% Cost of Living Adjust (COLA) for all employees and a merit increase for eligible employees. Prior to this increase, the FY2019 budget included payroll enhancements in the amount of \$4.2 million through a merit increase for eligible employees, the first in over a decade, as well implementation of Phase I of the compensation study recently conducted by the Human Resources department. Additionally, the FY2018 budget included \$3.5 million for payroll enhancements through a 3% COLA.

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. In the past few years, new city governments have been created in neighboring counties in wealthy and heavily populated northern suburbs, and recently yet another city government was approved in South Fulton County. We have lost, and continue to lose, many excellent employees to these start-up organizations as well as other public safety agencies in the Metro Atlanta area. In an effort to retain public safety personnel surrounding counties and municipalities are implementing pay incentives to recruit new employees as well as retain existing employees. To compete with these new municipalities, Clayton County provided incentives to recruit new public safety personnel and retain their highly trained and skilled public safety employees in the FY2017, FY2018 and FY2019 budgets. The FY2020 budget proposal includes funds to continue these incentives as well as provide additional incentives to encourage sworn public safety personnel to reside in the county.

- Vehicle Replacement Reserve

The County has utilized a vehicle replacement reserve account since FY2006. The value of the reserve for FY2020 is \$1.5 million, a decrease of \$0.5 million from FY2019 and \$0.8 million below FY2017 funding level. This amount, along with vehicle replacement funds included in the 2015 SPLOST will allow the County to continue replacing 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 FY2006, each County vehicle was assigned a score based on a point system which evaluated vehicles based on repair costs, age and mileage. Fiscal Year 2005 was the last year the point system was utilized and \$2 million was spent to replace vehicles.

The Capital Budget

Although there appears to be a decrease in capital budgeted in the proposed FY2020 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 remaining \$60 million was allocated 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 most current projects are the completion of the District 4 Recreation Center which is scheduled to open during FY2020 and the Southwest Intergenerational Center. These are the final remaining projects included in this SPLOST program.

- Special Purpose Local Option Sales Tax (2009)

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

The 2009 SPLOST was distributed among the cities and County based on the formula utilized for the 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 deducting the cost of the Level 1 project (Juvenile Justice Center).

Approximately \$125 million was allocated for continuation of the Road Infrastructure Program which included maintenance, safety and road improvement projects 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.

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 and the Animal Control offices and kennel opened in August 2012, December 2012, March 2013, November 2015, March 2106, and December 2016 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. The Clayton County Board of Commissioners, in conjunction with the SPLOST Program Manager, is finalizing plans to complete 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 remodel of the TV Station for CCTV23, VIP Complex

Renovations at International Park; design, land acquisition and construction of a County Information Technology Center; acquisition of hardware and software and the development of a County Enterprise Software System, Comprehensive Justice Management and Information System and Jail Security/Access Control/Video Surveillance System; modernization of Public Safety and Public Service fleets including, but not limited to, the acquisition of fleet for Fire/EMS, Police Department, Sheriff's Office and Department of Building Maintenance and Transportation and Development (roads and sidewalks) projects.

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

<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. Additionally, purchases were made for police vehicles, fire apparatus and public service fleet. Projects currently under design and/or construction include renovations to the VIP Complex at the International Park, County Information Technology Center, 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, Small Business Incubator, Park Upgrades/Greenspace, 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.

Budget Comparison by Fund

The following table shows the FY2020 proposed budget compared to the FY2019 amended budget, detailed by fund. Changes between the FY2020 budget and the FY2019 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 2019 Amended Budget and FY 2020 Budget By Fund			
FUND	FY 2019 Amended	FY 2020 Budget	% Change
General Fund	210,591,669	218,693,214	3.8%
Special Revenue Funds			
Fire District Fund	28,563,164	26,704,519	-6.5%
Hotel and Motel Tax Fund	1,839,254	675,000	-63.3%
Tourism Authority Fund	809,500	984,500	21.6%
Emergency Telephone System Fund	4,216,907	4,420,863	4.8%
Federal Narcotics Fund	655,000	337,000	-48.5%
State Narcotics Fund	361,500	361,500	0.0%
Jail Construction and Staffing Fund	829,500	584,500	-29.5%
Juvenile Supplemental Services Fund	9,500	6,000	-36.8%
Drug Abuse Treatment and Education Fund	149,656	179,700	20.1%
Alternative Dispute Resolution Fund	214,502	225,807	5.3%
Victim Assistance Fund	593,384	588,081	-0.9%
Domestic Seminars Fund	11,500	5,000	-56.5%
State Court Technology Fee Fund	587,412	159,534	-72.8%
Law Library Fund	134,026	178,987	33.5%
Clayton Collaborative Fund	62,500	12,500	-80.0%
Aging Grant Fund	1,830,598	600,000	-67.2%
Housing & Urban Development Fund	4,794,651	-	-100.0%
Street Lights Fund	1,709,279	1,715,000	0.3%
Other County Grants Fund	4,563,772	601,445	-86.8%
Central Clayton TAD	4,156,229	-	-100.0%
Forest Park TAD	250,000	325,000	30.0%
Mountainview TAD Fund	1,669,148	350,000	-79.0%
Capital Project Funds			
Road & Recreation Projects	2,414,009	-	-100.0%
SPLOST 2009	12,342,701	-	-100.0%
SPLOST 2015	59,265,311	-	-100.0%
URA Bond Fund	5,500,000	5,500,000	0.0%
Other Capital Projects Fund	1,500,000	1,500,000	0.0%
Debt Service Fund	15,353,526	2,081,907	-86.4%
Enterprise Fund			
Landfill	3,586,975	3,869,027	7.9%
Pension Trust	1,123,850	1,522,055	35.4%
Internal Service Funds			
Workers Compensation Fund	1,900,182	2,250,000	18.4%
Medical Self Insurance Fund	21,807,550	23,932,214	9.7%
Total Operating Budget	393,396,755	298,363,353	-24.2%

The General Fund increased by 3.8% from the FY 2019 Amended Budget primarily as a result of personnel salary enhancements, continued investment in facility infrastructure and technology equipment upgrades.

The Hotel and Motel Tax Fund decreased by 63.3% as a result of an anticipated transfer of funds to the Development Authority to provide ongoing Economic Development services for the County in FY 2019.

The Tourism Authority increased by 21.6% resulting from additional revenues collected. As a result of the increase in revenue, additional programs have been added.

The Federal Narcotics Fund expenditures decreased 48.5% due to the County only being able to budget funds held in reserve. Funds were transferred from the Sheriff's funds to the County Equitable Sharing Fund during 2019.

The Jail Construction and Staffing Fund decreased by 29.5% resulting from lower revenues. The fund receives its revenue from Court Fines which have decreased over the past three years.

The Juvenile Supplemental Services Fund has decreased by 36.8% due to lower revenues.

The Drug Abuse and Treatment Fund increased by 20.1% resulting from the County providing additional services for FY 2020.

The Domestic Seminars Fund decreased by 56.5% resulting from lower revenues generated by the Fund.

The State Court Technology Fund expenditures decreased 72.8% due to investments made in courtroom technology during FY 2019.

The Law Library increased by 33.5% resulting from the need for additional online legal subscription services. Additional costs were funded by a fee increase which put Clayton County in line with fees charged by other jurisdictions.

The Central Clayton Corridor Tax Allocation District Fund decreased by 100% resulting from the elimination of the TAD during FY 2019.

The Forest Park Tax Allocation District increased by 30.0% resulting from higher tax proceeds generated within the TAD. Funds are transferred to the City of Forest Park at the end of each fiscal year.

The Mountain View Tax Allocation District decreased by 79.0% resulting from not transferring fund reserves to another entity for use in Economic Development of the TAD area.

The Debt Service decreased by the SPLOST bond amount of \$13,674,800. This amount will be budgeted in the SPLOST fund for FY 2020.

The Pension Trust Fund increased by 35.4% resulting from an anticipated increase in consulting fees needed to manage the fund assets.

The Workers Compensation Fund increased by 18.4% as rates associated with jobs were re-evaluated to insure accurate risk assessments.

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 FY2020; however those funds are amended into the budget during the fiscal year based on actual expenditures as they are received from state and federal sources.

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

Detailed information about the FY2020 budget can be found within this document. The Introduction provides a brief overview of the County, including its mission and major initiatives. Also included is information on the operating and capital sections of the budget. The Budget Summary Section provides detailed information on revenues, expenses and financing sources, as well as prior year and current year comparisons. The Policies and Procedures Section contains detailed information regarding Clayton County's strategic plan, budget development guidelines, and fiscal, operating and purchasing policies. The financial impact of capital projects can be found in the Capital Budgeting Section. The Department Summaries section includes detailed information for individual departments.

The proposed budget strikes a critical balance between preserving essential services for County residents while ensuring expenditures meet projected revenue levels. The proposed budget also includes funding for sustainability of the strategic plan, providing resources to support those areas of priority for the Board including quality of life, economic development and governance initiatives. It also provides resource to continue several initiatives implemented during the current fiscal year including, but not limited to, personnel salary enhancements, addressing recruitment and retaining public safety personnel, vehicle replacement program and facilities maintenance as outlined in the overall strategic plan shown later in this document. 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 Bivins
Chief Financial Officer



Detrick Stanford Chief Operating



June 18, 2019

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

Clayton County Strategic Operational Plan

To the Clayton County Board of Commissioners and Citizens:

I am pleased to co-present to you the Clayton County budget for Fiscal Year 2020. In response to data indicating an ongoing gradual increase in the County's tax digest, the Board of Commissioners embarked on a collaborative strategic planning process to proactively drive local economic and tactical growth in delivery of County services. Beginning early 2019, the Commissioners identified critical growth sectors that would bring focus to the strategic plan and its overarching pillars:

- | | |
|------------------------|--------------------------|
| -Economic Opportunity | -Communication and Image |
| -Fiscal Responsibility | -Quality of Life |
| -Growth Management | -Governance |

Over the course of the next eighteen months, the Board will continue to examine each of these areas through a series of workshops and listening sessions that will explore opportunities to catalyze action, either through Department leadership or with other community partners.

All of this will culminate in continuous identification of key goals, strategies and tactics that, taken together, position Clayton County for growth that not only supports a strong economy but also enhances the County's existing quality of life. The plan is living and dynamic and resides on the county's website, www.claytoncountyga.gov. The following presentation of the adopted budget demonstrated the implementation of the strategic plan throughout the FY2020 budget. Details on each department budget, personnel and current funding, longer term capital improvement plans, and other future data and analysis round out this budget and provide a road map for the County's future.

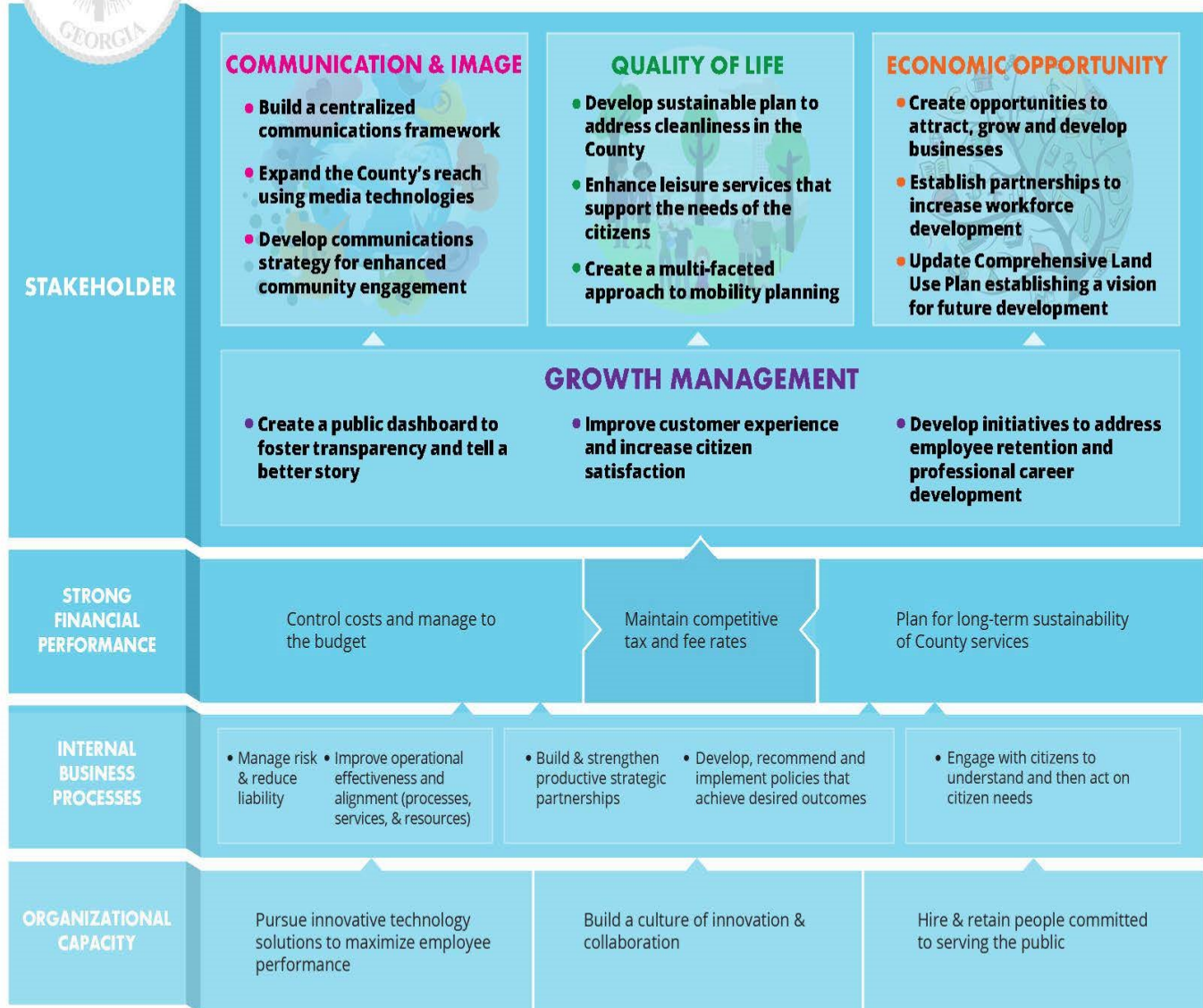
#ClaytonStrong

Detrick Stanford

**Detrick Stanford
Chief Operating Officer
Clayton County Board of Commissioners**



Clayton County Strategy Map



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.

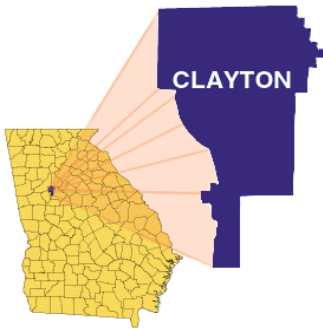
VISION

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.

Core Values

- Transparency
- Accountability
- Collaboration
- Efficiency
- Professionalism
- Integrity
- Effectiveness

HISTORY OF CLAYTON COUNTY



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

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



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

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

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

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

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

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

HISTORY OF CLAYTON COUNTY

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



a clock tower was constructed a block from the old courthouse. It is referred to as the historic courthouse. In 1962, the need for space led county officials to build a modern addition around the courthouse. In 1998 Clayton County officials authorized the construction of a new Clayton County Judicial Complex. On November 4, 2000, the courthouse staff moved to the new justice complex which consists of 18 courtrooms with isolated and secure inmate circulation and holding cells, judge's quarters, clerks of courts, the Clayton County Sheriff's Office, and a 1,536 bed detention facility. The historic courthouse has been restored and now houses the Registrar's Office, Tax Assessor's Office, and Community Development.

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

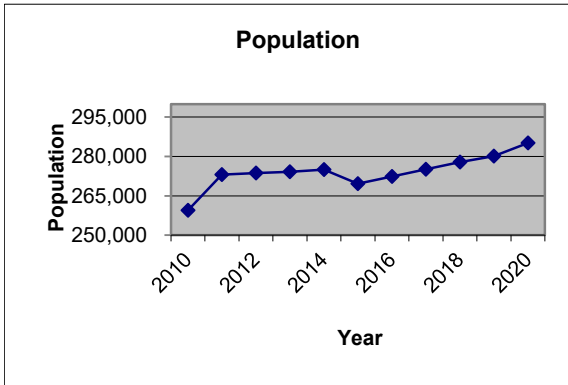


The Historic Courthouse (left) and the Harold R. Banke Justice Center (right) house essential County functions such as; Superior Court and Judges, Clerk of Superior/Magistrate Courts, Clerk of State Court, District Attorney's Office, Magistrate Court and Judges, State Court and Judges, Solicitor General's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

POPULATIONS & GOVERNMENT STRUCTURE

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 2020 population is estimated to grow to 280,140.

Governmental Structure

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

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

SERVICES PROVIDED BY CLAYTON COUNTY

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 2020 budget provides for no reduction in service levels. The County also provides water, sewer and solid waste disposal services through the Clayton County Water Authority. Some of the services highlighted below are: police protection, fire protection, health care, education, and lifestyle.

The purpose of the Police Department is to enforce the law fairly and firmly, to prevent crime, to pursue and bring to justice those who break the law, to keep the peace, to protect, help and serve the people of Clayton County, and to do all of this with integrity, common sense and sound judgment. The Police Department is a full service law enforcement agency responsible for handling all calls for emergency 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 initiated its Community Treatment Program. The Community Treatment Program (CTP) is a mobile integrated health care initiative designed to fill the gaps in primary care within our community. The program installed by the CCFES is a first of a kind program aimed solely at increasing the quality and availability of healthcare to the citizens of Clayton County. The CTP program has gained national recognition for its innovation and cutting edge approach to community health.

SERVICES PROVIDED BY CLAYTON COUNTY

Services Provided by Clayton County continued



The District 4 Recreation Center is part of an overall enhancement of the existing International Park Complex.



The Southwest Intergenerational Recreation Center combines facilities for youth as well as a complex for Seniors to provide a full range of recreation services for families.

SERVICES PROVIDED BY CLAYTON COUNTY

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 subsequent years additional routes have been added to enhance transportation for citizens throughout the County.

Clayton County offers its community some of the best healthcare options in metropolitan Atlanta. Southern Regional Medical Center was established in 1971 as a community-based healthcare provider and became a member of the Promina Health System (Georgia's largest non-profit hospital alliance) in 1996. In February 2016 the hospital reached an agreement to be purchased by Prime Healthcare. Southern Regional Health System consists of the following: Southern Regional Medical Center, a 331-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 26 medical center facilities operated by Kaiser Permanente of Georgia, the state's largest non-profit health plan. The newly expanded Southwood Comprehensive Medical Center in Jonesboro officially opened on May 1, 2014 and more than doubled the size while expanding capabilities of the facility. Kaiser Permanente provides comprehensive healthcare services to more than 303,848 citizens in the state of Georgia.

Quality and distinction describe Clayton County's educational institutions, where programs, facilities and faculty produce educated young men and women prepared for college or career. From preschool to 12th grade, the nearly 54,000+ students enrolled in the seventy-one Clayton County Public Schools have access to some of the best instructional programs in the country. The school system has approximately 3,300 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.

SERVICES PROVIDED BY CLAYTON COUNTY

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.

SERVICES PROVIDED BY CLAYTON COUNTY

Services Provided by Clayton County continued

Over 160,000 fans attend the NASCAR Monster Energy 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 performance stages in Metro Atlanta with "turntable" seating for performance flexibility. The most outstanding feature of this facility is the presence of three separate performing areas with the capabilities of combining them into one large area. Locally based performance companies include the Spivey Children's Choir, Tara Winds Concert Orchestra, Tara Choral Guild, Clayton Alliance for Summer Theater and the respected Festival Ballet Company. Historical Jonesboro, Inc., Arts Clayton and other groups offer a busy calendar of special events. Spivey Hall, the most celebrated recital hall in the southeast, brings acclaimed performers to the campus of Clayton State.



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

2020 BUDGET DOCUMENT

National and Global Economic Conditions and Outlook

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

The US economy is operating close to both of the Federal Reserve's objectives of maximum employment and price stability. It is anticipated that the unemployment rate will be near the lowest level recorded in 50 years. Consumer spending should continue to grow at a moderate pace, supported by increases in disposable income. During March, 2019 consumer spending rose the most since 2009. The economy continues to be resilient and moderate growth is expected for the remainder of 2019 and into 2020.

The housing market has begun to show signs of a slowdown. Recent decreases in the housing market are expected to continue but not to the degree of the 2008 housing crash. New home construction has shown a steady decline. New housing starts have dropped to 1.1 million units versus a previous high of 1.5 million units. The excess supply of houses that existed in previous years has decreased and housing prices have begun to drop in certain regions of the Country.

Interest rates have remained at historically low levels. While the Federal Reserve most recently raised rates in December, 2018 rates are expected to remain stable for the next few years. The Federal Reserve has given every indication that it will selectively raise interest rates when the economic outlook and growth indicates that it is warranted.

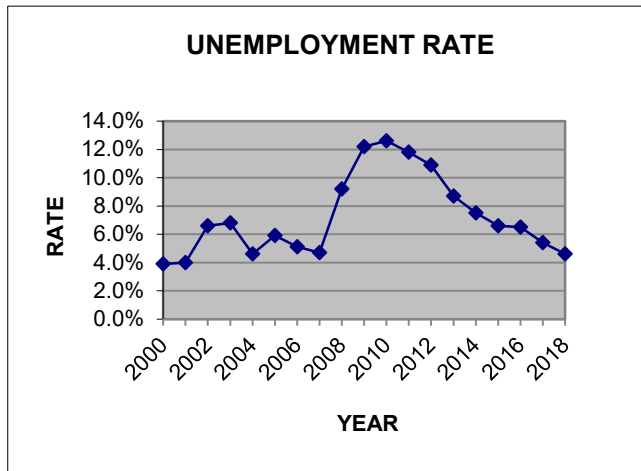


Purchases of goods and services by state and local governments has grown faster in the previous few years. After years of delay, investment in local infrastructure by governments have been increasing. Local governments are having trouble recruiting new employees as competition for employees is high. Governments are increasing wages as labor shortages are impacting the hiring of Public Safety employees. With property values on the rise in most markets, many regions are seeing the largest increases in tax revenues since before the economic downturn. Inflation during 2019-2020 is expected to remain below the Federal Reserve target of 2.0%.

Overall, the US economy is expected to see growth at the 3.0% GDP level.

Local Economic Conditions and Outlook

In 2018 the Functions for the Department of Economic Development became the responsibility of the Development Authority of Clayton County. This realignment included combining the functions of film and video (previously part of economic development) with the office of tourism. The realigned department of economic development consists of two development managers, an office manager and director. They focus on matching existing businesses with the resources they need to grow and expand. They also promote the value of the county to business looking to relocate.



Clayton County continues to be the leading choice for supply chain and logistics operations in the metropolitan Atlanta market. The Gillem Logistics Center added over one million square feet of space and welcomed investment by HD Supply, Kuhene & Nagel, and Cummins. Clayton County continued to build on its manufacturing excellence with a \$45 million expansion by Delta Airlines of an engine testing facility and the addition of 798,000 SF. of industrial warehouse space at the Clayton E-Commerce center.

Clayton County continues to build the diversity of its business base and saw new investment in health care (Riverwoods Behavioral Health Center \$3.8 million), a new Waste Eliminator recycling center (\$1.2 million), Atlantic Healthy Foods (\$9.2 million) just to name a few. In addition, the Lidl grocery chain entered a bond agreement to construct a new store with an expected cost of nearly \$15 million and an anticipated 30 employees. These diversified investments are more proof that Clayton County is a great place for business invest.

In addition, Clayton County has transportation connections with 19 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 Norfolk Southern and CSX main freight lines.

Clayton County remained a hub for film production activity in 2018, ending the year with a total of 25 registered feature film and television projects. The type of productions the county attracted in 2018 was a mix of feature film and television, with our most noteworthy projects from Pinewood Studios, DC Comics' *Doom Patrol*; and Golden Globes, Emmy, and Screen Actors Guild Awards Winner *Ozark*.

The county continued its trend of attracting television production activity in both premium cable and satellite over feature films in 2018 and added Netflix--the largest producer of original series--to its growing list of clients. Television projects leave a larger, more indelible footprint in a community, with multiple episodes and, in most cases, more than one season of filming, which translates to repeat business and a greater economic impact.

The Clayton County Board of Commissioners, local law enforcement personnel, Clayton County business owners, and citizens alike, continue to foster a film-friendly community that welcomes Hollywood.

Clayton County continues to foster an environment that is conducive to new and existing employers in order to continue to lower our unemployment rate and offer good paying jobs with benefits to all of our citizens.

2020 BUDGET DOCUMENT 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	572,942,016	9.49%
Georgia Power	175,680,856	2.91%
Southwest Airlines	78,830,942	1.31%
American Airlines	57,083,507	0.95%
City of Atlanta	54,607,985	0.90%
Clorox Company	42,994,321	0.71%
Atlanta Gas Light	38,748,279	0.64%
ExpressJet Airlines	32,973,116	0.55%
AMB Properties	29,961,770	0.50%
Kroger	26,390,486	0.44%
Subtotal of 10 largest	1,110,213,278	18.39%

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 107.4 million passengers in 2018. The Airport and supporting businesses, employ over 63,000 individuals making it the largest employer in the state. The economic benefit to the metro area is estimated to exceed \$34.8 billion dollars.



In May, 2012 the Hartsfield-Jackson Airport opened the new Maynard H. Jackson International Terminal. The new 40 gate terminal has met the growing demand for international travel from Atlanta. The energy saving complex will provide travelers the ability to connect with over 225 destinations in over 51 countries. The new terminal serves over twelve million passengers each year.

The budget for FY 2020 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.

2020 BUDGET DOCUMENT 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.

2020 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.



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

The County has designated approximately \$125.5 million in the 2009 SPLOST and \$86.5 million in the 2015 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 2020 budget includes a cost of living increase as well as a merit increase enhancement for Clayton County employees. Fringe benefit projections are based on the approved positions within each department. The budget for the County and Employees portion of group insurance, are based on the new 2020 rates.

The Risk Management and Insurance budget is based on continuing the present HMO Plan insured by Kaiser Permanente, and the present self-funded PPO Plan administered by Aetna. Both plans also now offer a high deductible plan with HSA accounts. Also the County's Self-Funded Dental Plan administered by Delta Dental is included in this budget.

Due to the continued population growth in Clayton County, there is a need for additional services in new areas due to a shift and an increase in population. One of the goals of Clayton County is to provide 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. Currently Clayton County has 1350 acres of park land; which breaks down into 35 parks, 70 athletic fields, 29 tennis courts, 4 recreation centers, 13 playgrounds, 17 picnic areas, 1 nature preserve, 2 swimming pools, 1 natatorium and 2 fishing ponds. We also have 13.9 miles of walking and Biking Trails.

2020 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 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.



A fitness center is the new addition to the Frank Bailey Senior Center. This fitness center is to increase and 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.

2020 BUDGET DOCUMENT 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.

2020 BUDGET DOCUMENT INTRODUCTION



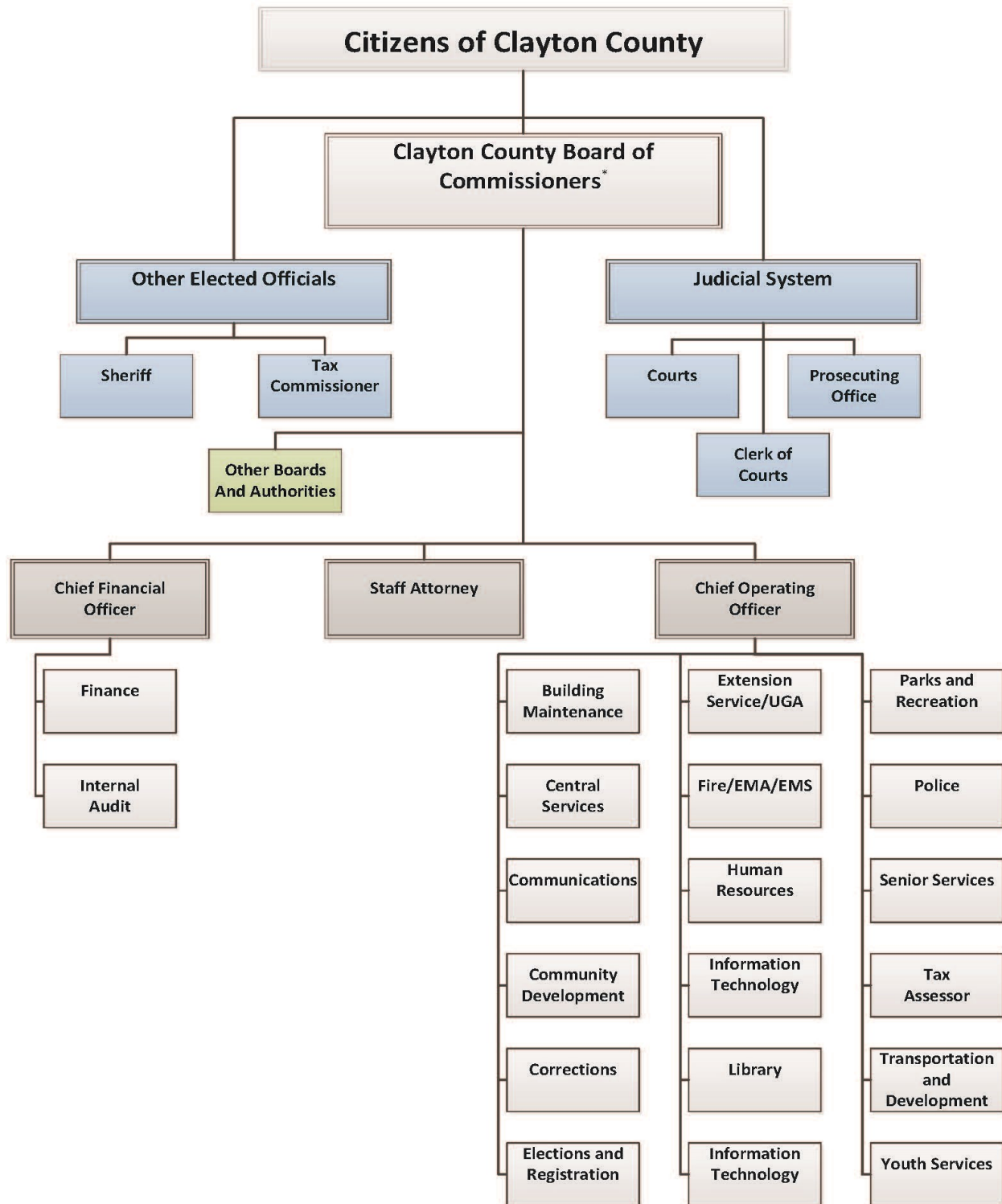
New Greenway Trails at the International Park were opened in May, 2016 and provides a variety of activities throughout the park.

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 new Northwest Branch Library will provide state of the art services as well as computer access and learning programs for County youth.

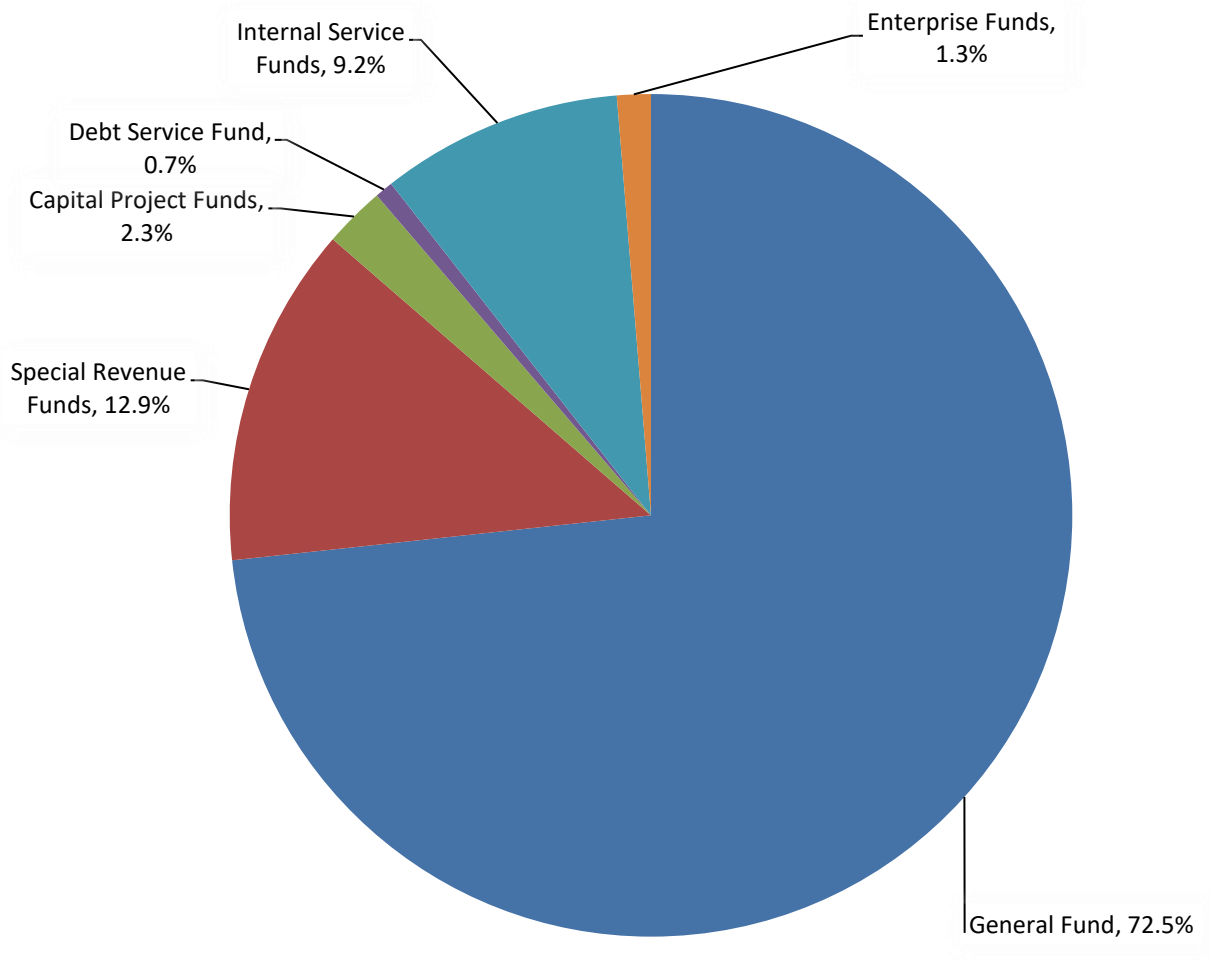
2020 ORGANIZATIONAL CHART



*Office of Youth Services and Office of Communications are subsidiary divisions of the Board of Commissioners

**CLAYTON COUNTY, GEORGIA
SUMMARY OF FUND EXPENDITURES
FISCAL YEAR 2020**

General Fund	\$ 218,693,214
Special Revenue Funds	39,014,936
Capital Project Funds	7,000,000
Debt Service Fund	2,081,907
Internal Service Fund	27,704,269
Enterprise Fund	<u>3,869,027</u>
Total	\$ 298,363,353



CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2020
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	\$ 218,070,714	\$ 622,500	\$218,693,214	\$215,159,281	\$ 3,533,933	\$ 218,693,214
Debt Service Fund	-	2,081,907	2,081,907	2,081,907	-	2,081,907
Special Revenue Funds						
Fire District Fund	26,704,519		26,704,519	26,704,519		26,704,519
Hotel/Motel Tax Fund	675,000		675,000	675,000		675,000
Tourism Authority Fund	984,500		984,500	984,500		984,500
Emergency Telephone System	4,420,863		4,420,863	4,420,863		4,420,863
Federal Narcotics Fund	337,000		337,000	337,000		337,000
State Narcotics Fund	361,500		361,500	361,500		361,500
Jail Construction and Staffing	584,500		584,500	-	584,500	584,500
Juvenile Support Services	6,000		6,000	6,000		6,000
Drug Abuse Treatment & Education	179,700		179,700	179,700		179,700
Alternative Dispute Resolution	225,807		225,807	225,807		225,807
Victim Assistance Fund	350,000	238,081	588,081	588,081		588,081
Domestic Seminars Fund	5,000		5,000	5,000		5,000
State Court Technology Fee Fund	159,534		159,534	159,534		159,534
Collaborative Authority Fund		12,500	12,500	12,500		12,500
Aging Grant Fund		600,000	600,000	600,000		600,000
HUD Grants Fund		-	-	-		-
Other County Grants Fund		601,445	601,445	601,445		601,445
Law Library Fund	178,987		178,987	178,987		178,987
Street Lights Fund	1,715,000		1,715,000	1,677,000	38,000	1,715,000
Ellenwood Town Center TAD	-		-	-		-
Central Clayton TAD	-		-	-		-
Forest Park TAD	325,000		325,000	325,000		325,000
Mountain View TAD	350,000		350,000	350,000		350,000
Total Special Revenue Funds	37,562,910	1,452,026	39,014,936	38,392,436	622,500	39,014,936
Capital Project Funds						
Roads & Recreation Projects	-	-	-	-	-	-
2009 Splost Capital Projects	-	-	-	-	-	-
2015 Splost Capital Projects	-	-	-	-	-	-
Other Capital Projects Fund	1,500,000	-	1,500,000	1,500,000	-	1,500,000
URA Bonds	5,500,000	-	5,500,000	5,500,000	-	5,500,000
	7,000,000	-	7,000,000	7,000,000	-	7,000,000
Total Governmental Funds	262,633,624	4,156,433	266,790,057	262,633,624	4,156,433	266,790,057
Internal Service Funds						
Workers Compensation Fund	2,250,000	-	2,250,000	2,250,000	-	2,250,000
Medical Self Insurance Fund	23,932,214	-	23,932,214	23,932,214	-	23,932,214
Pension Trust Fund	1,522,055	-	1,522,055	1,522,055	-	1,522,055
Total Internal Service Funds	27,704,269	-	27,704,269	27,704,269	-	27,704,269
Discretely Presented Component Units						
Clayton County Landfill	3,869,027	-	3,869,027	3,869,027	-	3,869,027
Total Discretely Presented Components	3,869,027	-	3,869,027	3,869,027	-	3,869,027
Total of All Budgeted Funds	\$ 294,206,920	\$ 4,156,433	\$298,363,353	\$294,206,920	\$ 4,156,433	\$ 298,363,353

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2020
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGET	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGET
REVENUES						
Property Taxes	\$110,839,895	\$106,598,804	\$115,977,142	\$23,889,592	\$23,511,918	\$26,525,119
Other Taxes and Assessments	58,044,386	48,909,925	52,904,445	4,043,722	3,412,574	3,645,200
Licenses and Permits	7,484,903	7,837,200	7,584,794	-	-	-
Intergovernmental	30,045,096	2,730,328	2,544,411	15,459,683	8,882,327	-
Charges for Services	23,193,929	21,673,322	22,155,190	4,707,440	4,735,965	4,745,494
Fines and Forfeitures	3,706,577	3,759,000	3,879,000	3,255,803	1,331,200	1,045,200
Interest and Dividend Income	67,345	500	30,500	172	-	-
Other Revenues	2,724,104	2,660,101	2,472,130	775,089	966,321	77,000
Total Revenues	236,106,235	194,169,180	207,547,612	52,131,501	42,840,305	36,038,013
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	15,506,302	10,513,102	-	13,396,137	1,524,897
Approp. from Capital Impr. Reserve						
Gifts and Donations	18,899	10,000	10,000	26,869	8,969	
Operating Transfers In	1,756,104	857,500	622,500	2,279,847	1,765,571	1,452,026
Oper. Transfer In From Primary Gov						
Proceeds from Prop./Casualty Claims	193,722	23,687	-			
Proceeds from Refunding Bond Debt						
Proceeds from Litigation Settlement				18,958		
Extraordinary Item						
Sale of General Fixed Assets						
Sale of Obsolete/Surplus Material	9,190	25,000	-			
Sale of Salvage Vehicles				12,234		
Total Other Financing Sources	1,977,915	16,422,489	11,145,602	2,337,908	15,170,677	2,976,923
Total Rev. & Other Financing Sources	238,084,150	210,591,669	218,693,214	54,469,409	58,010,982	39,014,936
EXPENDITURES						
General Government	64,885,890	58,422,387	58,423,767	1,467,582	2,827,376	2,390,945
Tax Assessment and Collection	3,770,251	4,089,380	4,524,567	9,323	6,075,377	675,000
Courts and Law Enforcement	68,555,245	70,562,272	75,297,318	4,455,647	5,825,398	2,159,790
Public Safety	41,585,831	47,700,163	52,351,984	24,015,486	33,065,469	30,837,201
Transportation and Development	5,825,973	6,238,513	9,508,223	1,657,313	2,441,279	1,677,000
Libraries	3,212,123	3,853,897	4,160,058	27,905	180,834	-
Parks and Recreation	6,137,193	6,693,663	7,009,428	42,005	-	-
Health and Welfare	3,211,652	5,954,219	3,883,816	5,684,474	6,727,749	652,500
Total Expenditures	197,184,158	203,514,494	215,159,161	37,359,735	57,143,482	38,392,436
OTHER FINANCING USES						
Payment to Refund Capital Lease						
Casualty and Other Losses		119	120			
Appropriations To Fund Balance						
Litigation Claims & Settlements		2,277,695	-			
Operating Transfers Out	6,531,705	4,799,361	3,533,933	8,484,485	867,500	622,500
Total Exp. and Other Financing Uses	203,715,863	210,591,669	218,693,214	45,844,220	58,010,982	39,014,936
Net Increase (Decrease) in Fund Balance	34,368,287	(15,506,302)	(10,513,102)	8,625,189	(13,396,137)	(1,524,897)
FUND BALANCE JULY 1	59,347,158	93,715,445	78,209,143	21,790,920	30,416,109	17,019,972
FUND BALANCE JUNE 30*	\$ 93,715,445	\$ 78,209,143	\$ 67,696,041	\$ 30,416,109	\$ 17,019,972	\$ 15,495,075

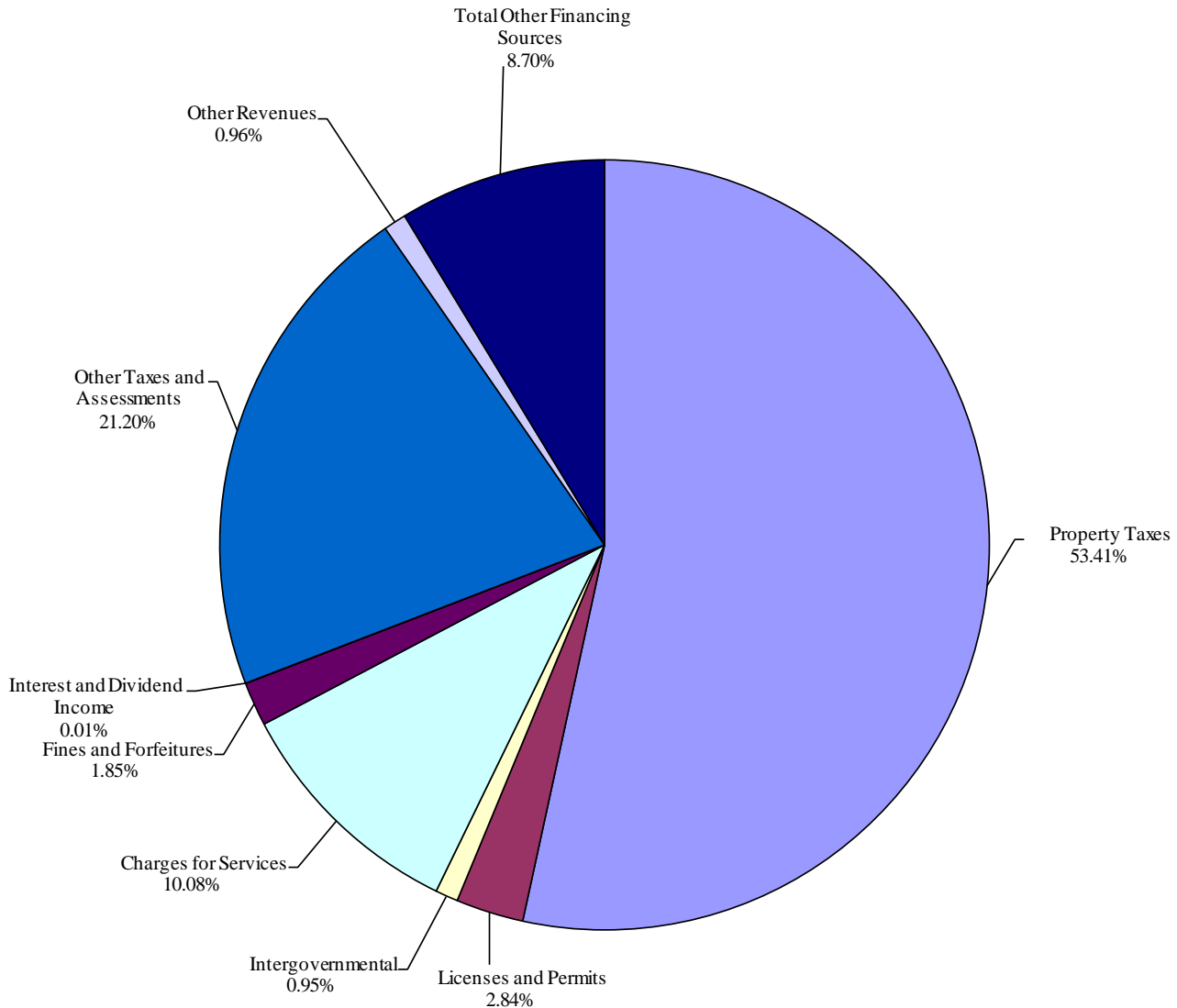
CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2020
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGET	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGET
REVENUES						
Property Taxes						
Other Taxes and Assessments				47,905,831	45,799,188	
Licenses and Permits						
Intergovernmental				1,448,704	6,968	
Charges for Services						
Fines and Forfeitures						
Interest and Dividend Income				629,722	677,361	
Other Revenues						
Total Revenues	-	-	-	49,984,257	46,483,517	-
OTHER FINANCING SOURCES						
Appropriation from Fund Balance					27,538,504	7,000,000
Approp. from Capital Impr. Reserve						
Gifts and Donations						
Operating Transfers In	21,226,676	15,353,526	2,081,907	11,401,568	1,500,000	
Oper. Transfer In From Primary Gov						
Proceeds from Prop./Casualty Claims						
Proceeds from Refunding Bond Debt					5,500,000	
Proceeds from Litigation Settlement						
Proceeds from Revenue Bonds				9,710,000		
Sale of General Fixed Assets						
Sale of Obsolete/Surplus Material						
Proceeds from Capital Leases						
Total Other Financing Sources	21,226,676	15,353,526	2,081,907	21,111,568	34,538,504	7,000,000
Total Rev. and Other Financing Sources	21,226,676	15,353,526	2,081,907	71,095,825	81,022,021	7,000,000
EXPENDITURES						
General Government	21,240,551	15,353,526	2,081,907	8,733,610	35,586,079	
Tax Assessment and Collection				7,956,096		
Courts and Law Enforcement				125,874		
Public Safety				1,144,204		
Transportation and Development				27,897,276	14,194,828	
Libraries				350,994	(550,000)	
Parks and Recreation				3,871,785	25,441,114	
Health and Welfare				4,612,334	6,350,000	7,000,000
Total Expenditures	21,240,551	15,353,526	2,081,907	54,692,173	81,022,021	7,000,000
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations to Fund Balance	-	-	-	-	-	-
Litigation Claims and Settlements	-	-	-	-	-	-
Operating Transfers Out	-	-	-	24,253,136	-	-
Total Exp. and Other Financing Uses	21,240,551	15,353,526	2,081,907	78,945,309	81,022,021	7,000,000
Net Increase (Decrease) in Fund Balance	(13,875)	-	-	(7,849,484)	(27,538,504)	(7,000,000)
FUND BALANCE JULY 1	233,923	220,048	220,048	205,985,410	198,135,926	170,597,422
FUND BALANCE JUNE 30	<u>\$ 220,048</u>	<u>\$ 220,048</u>	<u>\$ 220,048</u>	<u>\$198,135,926</u>	<u>\$170,597,422</u>	<u>\$ 163,597,422</u>

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

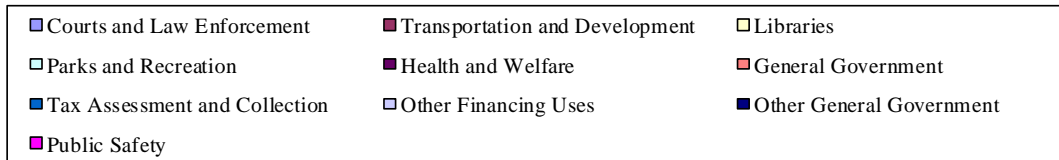
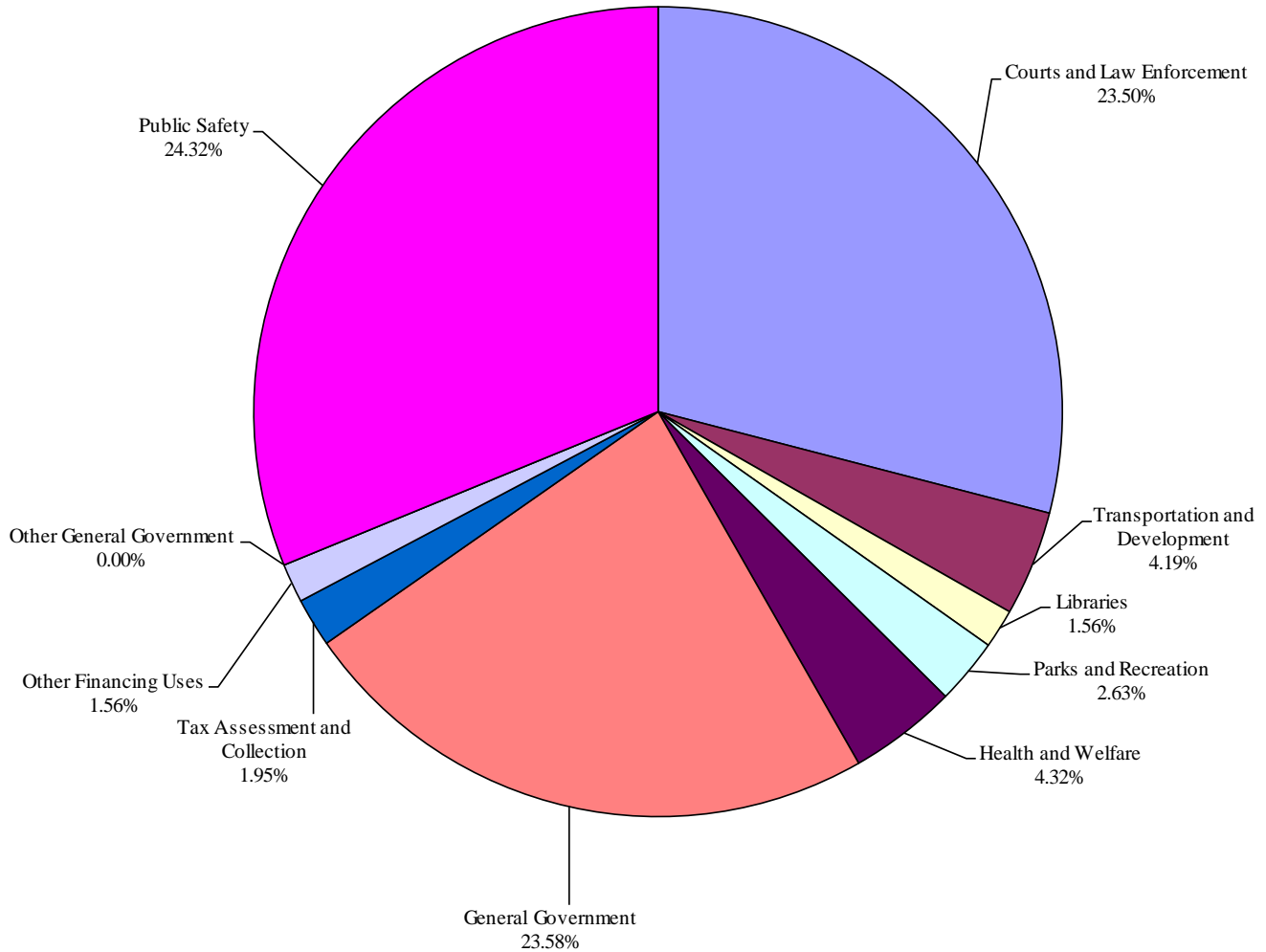
	TOTAL GOVERNMENTAL FUNDS		
	FY 2018	FY 2019	FY 2020
	ACTUAL	AMENDED	BUDGET
REVENUES			
Property Taxes	\$134,729,487	\$130,110,722	\$142,502,261
Other Taxes and Assessments	109,993,939	98,121,687	\$56,549,645
Licenses and Permits	7,484,903	7,837,200	\$7,584,794
Intergovernmental	46,953,483	11,619,623	\$2,544,411
Charges for Services	27,901,369	26,409,287	\$26,900,684
Fines and Forfeitures	6,962,380	5,090,200	\$4,924,200
Interest and Dividend Income	697,239	677,861	30,500
Other Revenues	3,499,193	3,626,422	\$2,549,130
Total Revenues	338,221,993	283,493,002	243,585,625
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	56,440,943	19,037,999
Appropriation from Capital Impr. Reserve	-	-	-
Gifts and Donations	45,768	18,969	10,000
Operating Transfers In	36,664,195	19,476,597	4,156,433
Operating Transfer In From Primary Gov	-	-	-
Proceeds from Property/Casualty Claims	193,722	23,687	-
Proceeds from refunding bond debt	-	5,500,000	-
Proceeds from Litigation Settlement	18,958	-	-
Proceeds from Revenue Bonds	9,710,000	-	-
Sale of General Fixed Assets	-	-	-
Sale of Obsolete/Surplus Material	9,190	25,000	-
Proceeds from Capital Leases	12,234	-	-
Total Other Financing Sources	46,654,067	81,485,196	23,204,432
Total Revenues and Other Financing Sources	384,876,060	364,978,198	266,790,057
EXPENDITURES			
General Government	\$96,327,633	\$112,189,368	\$62,896,619
Tax Assessment and Collection	11,735,670	\$10,164,757	\$5,199,567
Courts and Law Enforcement	73,136,766	\$76,387,670	\$77,457,108
Public Safety	66,745,521	\$80,765,632	\$83,189,185
Transportation and Development	35,380,562	\$22,874,620	\$11,185,223
Libraries	3,591,022	\$3,484,731	\$4,160,058
Parks and Recreation	10,050,983	\$32,134,777	\$7,009,428
Health and Welfare	13,508,460	\$19,031,968	\$11,536,316
Other General Government	-	-	-
Total Expenditures	\$310,476,617	357,033,523	262,633,504
OTHER FINANCING USES			
Payment to Refund Capital Lease	-	-	-
Casualty and Other Losses	-	119	120
Appropriations to Fund Balance	-	-	-
Litigation Claims & Settlements	-	2,277,695	-
Operating Transfers Out	39,269,326	5,666,861	4,156,433
Total Expenditures and Other Financing Uses	\$349,745,943	364,978,198	266,790,057
Net Increase (Decrease) in Fund Balance	35,130,117	(56,440,943)	(19,037,999)
FUND BALANCE JULY 1	287,357,411	322,487,528	266,046,585
FUND BALANCE JUNE 30	\$322,487,528	\$266,046,585	247,008,586

CLAYTON COUNTY, GEORGIA
FY 2020 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 2020 ESTIMATED EXPENDITURES
GOVERNMENTAL FUNDS**



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

	TOTAL ENTERPRISE FUNDS		
	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGET
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	1,500,000	2,341,123	2,740,027
Charges for Services	1,109,542	1,239,035	1,129,000
Fines and Forfeitures	-	-	-
Interest and Dividend Income	3,697	-	-
Other Revenues	11,865	-	-
Total Revenues	2,625,104	3,580,158	3,869,027
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	6,817	-
Operating Transfers In	-	-	-
Sale of General Fixed Assets	-	-	-
Total Revenues and Other Financing Sources	2,625,104	3,586,975	3,869,027
EXPENDITURES			
Personnel Services	723,447	963,687	1,170,575
Operating Expenses	1,510,556	2,359,025	1,862,406
Capital Outlay	-	-	650,000
Debt Service	257,251	264,263	186,046
Total Expenditures	2,491,254	3,586,975	3,869,027
OTHER FINANCING USES			
Operating Transfers Out	2	-	-
Total Expenditures and Other Financing Uses	2,491,256	3,586,975	3,869,027
Net Increase (Decrease) in Retained Earnings	133,848	-	-
RETAINED EARNINGS JULY 1	24,994	158,842	158,842
RETAINED EARNINGS JUNE 30	\$ 158,842	\$ 158,842	\$ 158,842

CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING
SOURCES AND USES FOR ALL BUDGET FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
REVENUES							
Property Taxes	\$ 115,977,142	\$ 26,525,119	\$ -	\$ -	-	\$ -	\$ 142,502,261
Other Taxes and Assessments	52,904,445	3,645,200	-	-	-	-	56,549,645
Licenses and Permits	7,584,794	-	-	-	-	-	7,584,794
Intergovernmental	2,544,411	-	-	-	2,740,027	20,562,339	25,846,777
Charges for Services	22,155,190	4,745,494	-	-	1,129,000	-	28,029,684
Fines and Forfeitures	3,879,000	1,045,200	-	-	-	-	4,924,200
Interest and Dividend Income	30,500	-	-	-	-	-	30,500
Contributions	-	-	-	-	-	7,123,530	7,123,530
Other Revenues	2,472,130	77,000	-	-	-	-	2,549,130
Total Revenues	207,547,612	36,038,013	-	-	3,869,027	27,685,869	275,140,521
OTHER FINANCING SOURCES							
Appropriation from Fund Balance	10,513,102	1,524,897	-	7,000,000	-	18,400	19,056,399
Appropriation from Capital Impr. Res	-	-	-	-	-	-	-
Gifts and Donations	10,000	-	-	-	-	-	10,000
Operating Transfers In	622,500	1,452,026	2,081,907	-	-	-	4,156,433
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	11,145,602	2,976,923	2,081,907	7,000,000	-	18,400	23,222,832
Total Revenues and Other Financing Sources	\$ 218,693,214	\$ 39,014,936	\$ 2,081,907	\$ 7,000,000	\$ 3,869,027	\$ 27,704,269	\$ 298,363,353
EXPENDITURES							
Personnel Services	\$ 146,757,249	\$ 26,211,374	\$ 1,385,000		\$ 1,170,575	\$ 13,427,819	\$ 188,952,017
Operating Expenses	62,973,430	9,902,720	696,907		1,862,406	13,642,550	89,078,013
Capital Outlay	4,075,952	2,028,342		7,000,000	650,000		13,754,294
Debt Service	1,352,530	250,000			186,046	633,900	2,422,476
Total Expenditures	215,159,161	38,392,436	2,081,907	7,000,000	3,869,027	27,704,269	294,206,800
OTHER FINANCING USES							
Operating Transfers Out	3,534,053	622,500					4,156,553
Total Expenditures and Other Financing Uses	\$ 218,693,214	\$ 39,014,936	\$ 2,081,907	\$ 7,000,000	\$ 3,869,027	\$ 27,704,269	\$ 298,363,353
Net Increase (Decrease) in Fund Balance	(10,513,102)	(1,524,897)	-	(7,000,000)	-	(18,400)	(19,056,399)
FUND BALANCE JULY 1	78,209,143	17,019,972	220,048	170,597,422	158,842	4,077,727	270,283,154
FUND BALANCE JUNE 30	\$ 67,696,041	\$ 15,495,075	\$ 220,048	\$ 163,597,422	\$ 158,842	\$ 4,059,327	\$ 251,226,755

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 FY2020, FY2019, FY2019 Amended and FY2018. 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 FY2018 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 FY2019.

Of particular note is that certain budgets were amended during the course of FY2019. 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 FY2018 budget amounts at the point in time when the Finance Department began preparing the amended budget in March 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 FY2020. 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 FY2019 and FY2020 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 \$8,101,545 versus the 2019 amended budget results from capital expenditures and enhancements for public safety vehicles, building improvements, system upgrades, and additional youth programs are also included.

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2020

	FY 2018 ACTUAL	FY 2019 ORIGINAL BUDGET	FY 2019 AMENDED BUDGET	FY 2020 BUDGET
GENERAL FUND				
General Government				
Commissioners	1,890,866	2,426,181	2,426,181	3,439,538
Finance	3,546,499	4,103,830	4,103,830	4,387,618
Information Technology	7,145,320	7,127,668	7,127,668	9,540,750
Human Resources	1,163,408	1,244,913	1,244,913	1,435,479
Central Services	1,910,333	2,100,228	2,100,228	2,427,915
Professional Services	7,385,501	4,313,623	6,591,318	3,383,000
Registrar	739,164	946,849	946,849	1,194,393
Total General Government	23,781,091	22,263,292	24,540,987	25,808,693
Tax Assessment and Collections				
Tax Commissioners	1,800,453	1,951,672	1,951,672	2,147,555
Tax Assessors	1,969,798	2,137,708	2,137,708	2,377,012
Total Tax Assessment and Collections	3,770,251	4,089,380	4,089,380	4,524,567
Courts and Law Enforcement				
Superior Court	7,390,292	7,533,025	7,533,025	8,663,728
State Court	2,029,346	2,067,905	2,067,905	2,257,617
Probation Services	955,171	1,027,094	1,027,094	1,145,348
Magistrate Court	1,097,730	1,172,131	1,172,131	1,234,299
Juvenile Court	4,342,799	4,419,703	4,419,703	4,689,961
Probate Court	1,121,863	1,245,280	1,245,280	1,457,174
Clerk of Superior/Magistrate Court	2,655,063	2,485,310	2,485,310	2,703,100
Clerk of State Court	1,303,236	1,350,758	1,350,758	1,425,816
Solicitors Office	2,326,337	2,453,785	2,453,785	2,643,617
District Attorney	4,528,292	4,862,891	4,864,476	5,413,648
State Adult Probation	11,751	10,889	10,889	4,084
Correctional Facility	5,121,248	5,214,830	5,233,262	5,875,661
Sheriff	35,732,699	36,698,654	36,698,654	37,783,265
Total Courts and Law Enforcement	68,615,827	70,542,255	70,562,272	75,297,318
Public Safety				
County Police	31,136,669	35,529,033	35,634,673	39,207,499
Narcotics Unit	29,788	113,314	32,674	38,376
EMS Rescue	10,332,032	11,373,729	11,373,729	12,607,494
Central Communications	121,833	159,857	159,857	158,209

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2020

	FY 2018 ACTUAL	FY 2019 ADOPTED BUDGET	FY 2019 AMENDED BUDGET	FY 2020 BUDGET
GENERAL FUND, CONTINUED				
Community Development	1,571,619	2,267,217	2,267,067	3,477,670
Community Development - Planning and Zoning	518,471	626,207	626,357	689,275
Emergency Management	97,289	300,344	499,230	340,406
Total Public Safety	43,807,701	50,369,701	50,593,587	56,518,929
Transportation and Development				
Transportation & Development	3,913,470	3,546,323	3,546,323	5,687,027
Total Transportation and Development	3,913,470	3,546,323	3,546,323	5,687,027
Libraries	3,213,013	3,853,897	3,853,897	4,160,058
Parks and Recreation	6,331,041	6,647,890	6,693,663	7,009,428
Senior Services	2,144,661	2,722,583	2,722,583	2,816,816
Total Parks and Recreation and Senior Services	8,475,702	9,370,473	9,416,246	9,826,244
Health and Welfare				
Department of Human Resources	1,067,000	1,067,000	3,167,750	1,067,000
Family and Children Services	34,918	63,886	63,886	-
Total Health and Welfare	1,101,918	1,130,886	3,231,636	1,067,000
Other General Government				
County Garage	4,563,822	7,094,102	7,117,789	6,825,465
Refuse Control	1,771,218	2,100,121	2,100,121	2,220,339
Building and Maintenance	2,445,392	4,462,795	4,976,895	4,825,323
Extension University of Georgia	199,454	327,830	327,830	379,570
Other General Government	38,024,662	21,402,261	21,435,345	18,018,748
Total Other General Government	47,004,548	35,387,109	35,957,980	32,269,445
Other Financing Uses				
Operating Transfers Out	0	3,299,361	4,799,361	3,533,933
Total Other Financing Uses	0	3,299,361	4,799,361	3,533,933
Total General Fund	203,683,521	203,852,677	210,591,669	218,693,214
DEBT SERVICE FUND	21,240,551	15,353,526	15,353,526	2,081,907

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2020

	FY 2018 ACTUAL	FY 2019 ADOPTED BUDGET	FY 2019 AMENDED BUDGET	FY 2020 BUDGET
SPECIAL REVENUE FUNDS				
Fire District Fund	\$20,650,580	\$23,266,081	28,563,164	\$26,704,519
Hotel/Motel Tax Fund	347,654	679,254	1,839,254	675,000
Tourism Authority Fund	1,330,177	809,500	809,500	984,500
Emergency Telephone System Fund	3,468,302	4,216,907	4,216,907	4,420,863
Federal Narcotics Fund	270,129	325,000	655,000	337,000
State Narcotics Fund	336,135	361,500	361,500	361,500
Jail Construction and Staffing Fund	872,500	829,500	829,500	584,500
Juvenile Supplemental Services Fund	5,666	9,500	9,500	6,000
Drug Abuse Treatment and Education Fund	129,414	147,700	149,656	179,700
Alternative Dispute Resolution Fund	180,638	214,502	214,502	225,807
Victim Assistance Fund	554,447	593,384	593,384	588,081
Domestic Seminars Fund	5,320	11,500	11,500	5,000
State Court Technology Fee Collection Fund	306,724	184,412	587,412	159,534
Collaborative Authority Fund	52,700	12,500	62,500	12,500
Aging Grant Fund	1,134,107	552,807	1,830,598	600,000
HUD Grants Fund	4,385,344	-	4,794,651	-
Other County Grants Fund	10,065,667	462,330	4,563,772	601,445
Law Library Fund	138,734	134,026	134,026	178,987
Street Lights Fund	1,528,337	1,709,279	1,709,279	1,715,000
Ellenwood TAD Fund	1,181	-	-	-
Northwest Clayton TAD Fund	-	-	-	-
Mountain View TAD Fund	8,142	350,000	1,669,148	350,000
Central Clayton Corridor TAD Fund	0	500,000	4,156,229	0
Forest Park TAD Fund	0	250,000	250,000	325,000
Total Special Revenue Funds	<u>45,771,898</u>	<u>35,619,682</u>	<u>58,010,982</u>	<u>39,014,936</u>
CAPITAL PROJECT FUNDS				
Health Department Capital Project Fund (303)				-
Roads & Recreation Capital Project Fund (306)	19,349,904	251,607	2,414,009	-
SPLOST 2009 Capital Projects Fund (307)	9,903,485	261,607	12,342,701	-
2015 SPLOST Capital Projects Fund (308)	38,407,000	1,860,130	59,265,311	-
Ellenwood Tax District Capital Project Fund (315)	7,074,692	-		-
URA Tax Allocation Improvement Capital Project	4,210,228.00		5,500,000	5,500,000
Other Capital Project (317)	-	0	1,500,000	1,500,000
Total Capital Project Funds	<u>78,945,309</u>	<u>2,373,344</u>	<u>81,022,021</u>	<u>7,000,000</u>
TOTAL GOVERNMENTAL FUNDS	<u>349,641,279</u>	<u>257,199,229</u>	<u>364,978,198</u>	<u>266,790,057</u>
INTERNAL SERVICE FUNDS				
Workers Compensation Fund	1,275,273	1,900,182	1,900,182	2,250,000
Medical Self Insurance Fund	20,339,562	21,807,550	21,807,550	23,932,214
Pension Trust Fund	38,362,669	1,123,850	1,123,850	1,522,055
Total Internal Service Funds	<u>59,977,504</u>	<u>24,831,582</u>	<u>24,831,582</u>	<u>27,704,269</u>
DISCRETELY PRESENTED COMPONENT UNITS				
Landfill Enterprise Fund	<u>2,491,256</u>	<u>3,586,975</u>	<u>3,586,975</u>	<u>3,869,027</u>
Total Discretely Presented Component Units	<u>2,491,256</u>	<u>3,586,975</u>	<u>3,586,975</u>	<u>3,869,027</u>
TOTAL OF ALL FUNDS	<u>\$412,110,039</u>	<u>\$285,617,786</u>	<u>\$393,396,755</u>	<u>\$298,363,353</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 FY2020 revenue projection process, total tax revenue collections through the end of FY2019 are estimated. Also, a history of the past three fiscal years of tax digest growth is examined. Other revenues such as the Local Option Sales Tax (LOST), fines, fees, service charges, and other revenues are considered on a line-by-line basis, again looking at a three year history of their performance and taking any new laws into consideration.

With this information, a review of the current digest 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

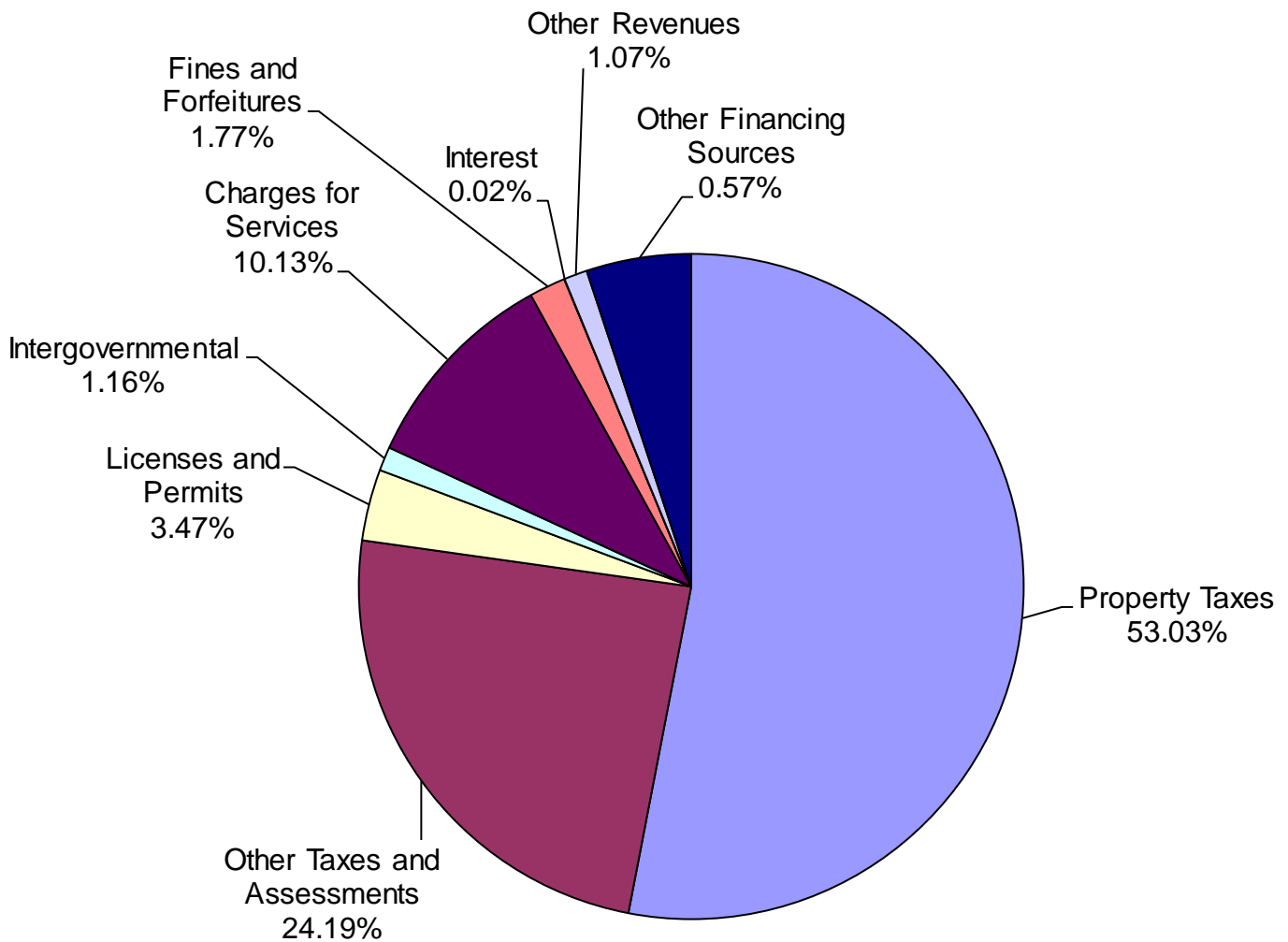
The General Fund is the primary operating fund for the County. The revenue it uses provides a majority of services to the citizens. This revenue is derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The 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-nine percent of the General Fund revenues for FY2020 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 10.13% of revenue in the General Fund. This revenue source has ranged from a high of \$23.2 million in FY2018, to a low \$21.2 million for FY2017. 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 FY2020 budget will increase. More specifically, collection of the General Fund's major revenue source, property tax, is projected to decrease over FY2018 actual versus the FY2019 amended budget.

COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGET	FY 2020 PERCENT OF TOTAL
Property Taxes	\$ 98,607,523	\$ 110,839,895	\$ 106,598,804	\$ 115,977,142	53.03%
Other Taxes and Assessments	52,543,507	58,044,386	48,909,925	52,904,445	24.19%
Licenses and Permits	8,166,530	7,484,903	7,837,200	7,584,794	3.47%
Intergovernmental	3,087,806	30,045,096	2,730,328	2,544,411	1.16%
Charges for Services	21,167,319	23,193,929	21,673,322	22,155,190	10.13%
Fines and Forfeitures	4,551,991	3,706,577	3,759,000	3,879,000	1.77%
Interest and Dividend Income	10,576	67,345	500	30,500	0.01%
Other Revenues	2,422,394	2,724,104	2,660,101	2,472,130	1.13%
Other Financing Sources	1,156,520	1,977,915	16,422,489	11,145,602	5.11%
Total Revenues	\$ 191,714,166	\$ 238,084,150	\$ 210,591,669	\$ 218,693,214	100.00%

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2020 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE
SOURCES



CLAYTON COUNTY, GEORGIA

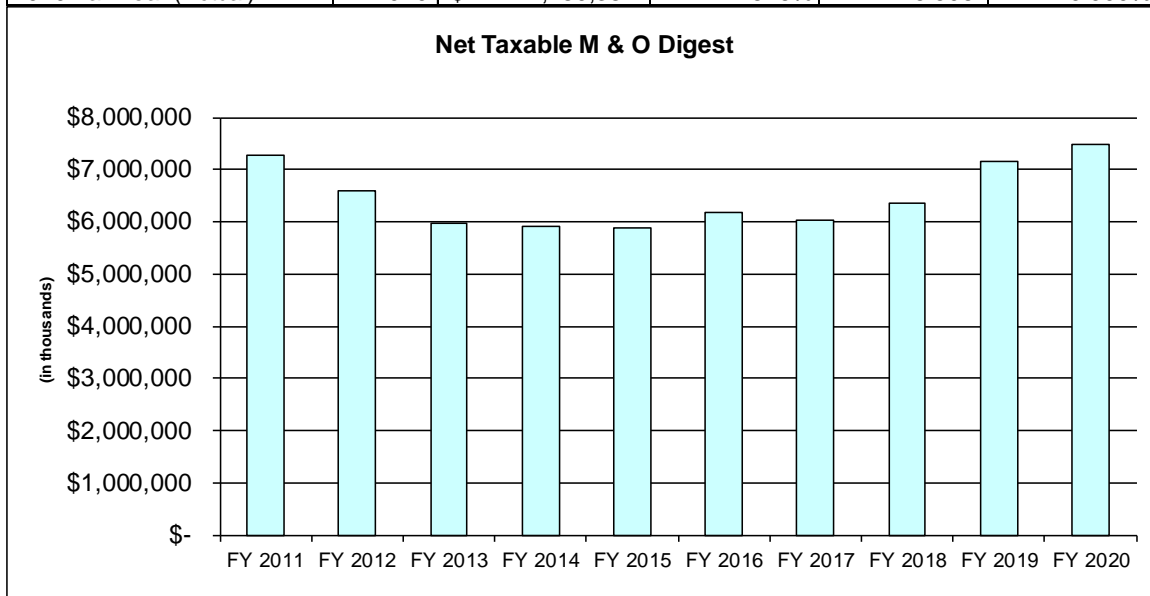
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

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 tax digest. Over the five year period, the digest has increased four out of five years. The single largest drop during that period came in 2016 amounting to a 2.231% decrease in the digest. The last three tax years digests have shown increases amounting to 5.168%, 12.879%, and 9.132% respectively. The following chart and table summarizes some of the relevant property tax data over the most recent ten-year period and the assumptions for the property tax projections for the 2020 fiscal year.

Digest Information	Fiscal Year	Net Taxable M & O Digest (in thousands)	Digest Growth	Net Mill Rate	Percentage Change in Millage
2010 Tax Year (Actual)	FY 2011	\$ 7,273,062	N/A	11.327	N/A
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	\$ 6,167,494	4.625%	15.862	6.678%
2016 Tax Year (Actual)	FY 2017	\$ 6,029,868	-2.231%	16.596	4.627%
2017 Tax Year (Actual)	FY 2018	\$ 6,341,498	5.168%	16.596	0.000%
2018 Tax Year (Actual)	FY 2019	\$ 7,158,233	12.879%	15.596	-6.026%
2019 Tax Year (Actual)	FY 2020	\$ 7,489,381	4.626%	15.596	0.000%



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 2019 will remain the same. 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 2019		EXAMPLE OF A TAX BILL FY 2020	
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	20.819	Gross Mill Rate	20.557
Gross M&O Taxes Payable	1,040.95	Gross M&O Taxes Payable	1,027.85
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	5.223 (261.15)	L.O.S.T. Rebate	4.961 (248.05)
Final M&O Taxes Payable	1,029.80	Final M&O Taxes Payable	1,029.80

Property Tax revenues account for over half of the total financial resource inflows into the General Fund, with the L.O.S.T. accounting for another 18.3 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

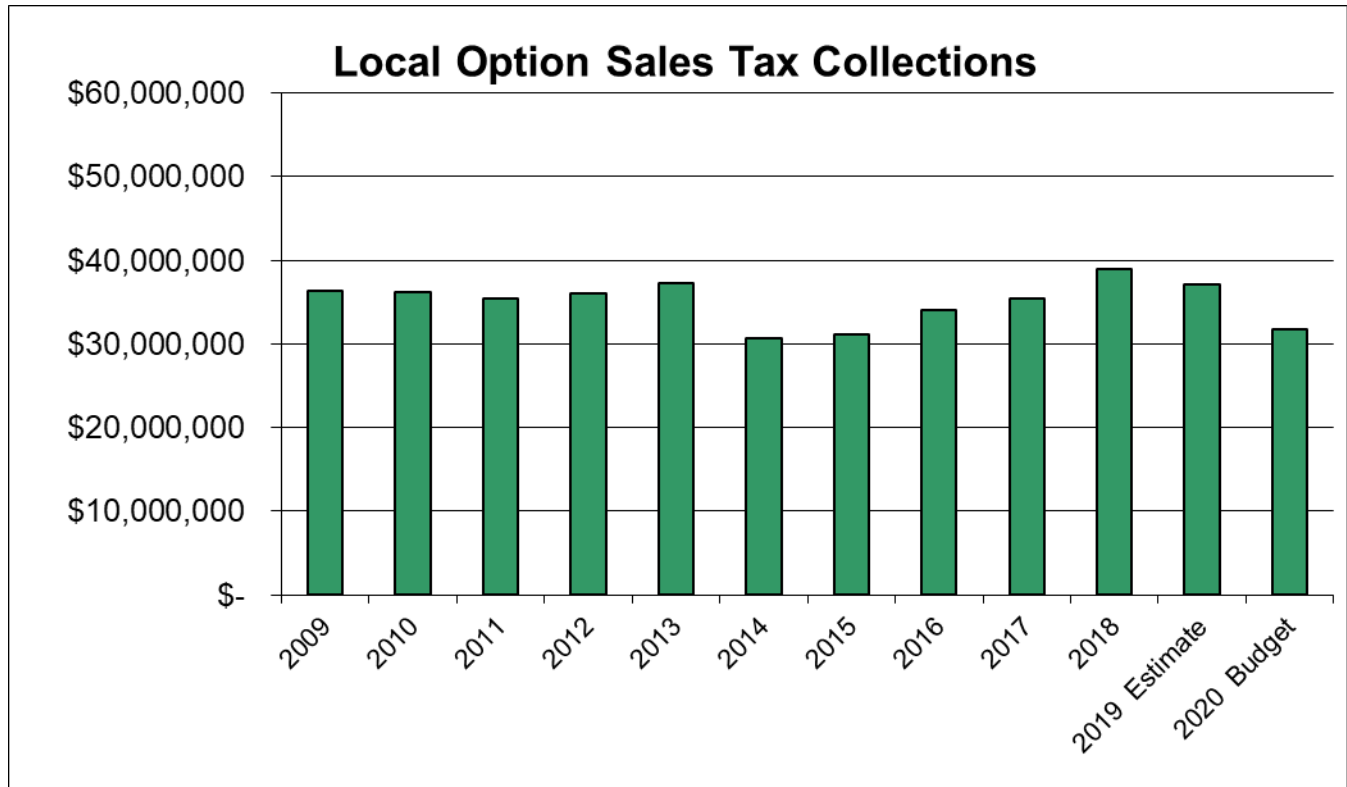
Other Taxes and Assessments

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 62.5 percent and the Insurance Premium 26.5 percent of Other Taxes and Assessments budgeted for FY 2020. 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 2020 projected budget amount for L.O.S.T. is \$33.5 million. The decrease is a result of the elimination of fuel sales that at Hartsfield-Jackson Airport.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS



As can be seen in the chart above, L.O.S.T collections have a rather elastic quality and fluctuates up or down according to the prevailing economic conditions. Estimates indicate there is a possibility that the local economy will slightly decline throughout FY2019. The decrease in L.O.S.T revenue beginning in FY2014 resulted from the change in allocation rate renegotiated with the local cities. For FY2020 local cities will receive 33.41 percent of L.O.S.T revenues.

Charges for Services

The third largest revenue source for the County is the collection of fees for services rendered. This revenue component is 10.13 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 3.47 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 FY2020 budget projects an increase of \$252,406 versus the FY2019 amended budget. Licenses and permits are increasing 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 1.77 percent of total County revenues. The increase in this revenue source has resulted from a significant increase in court fines.

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 1.16 percent of total County revenues. Intergovernmental revenue is projected to decrease compared to the 2019 amended budget by \$185,917 in FY2020.

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 FY2020 follows the significant increase 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 1.13% 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 Fire District millage is 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.

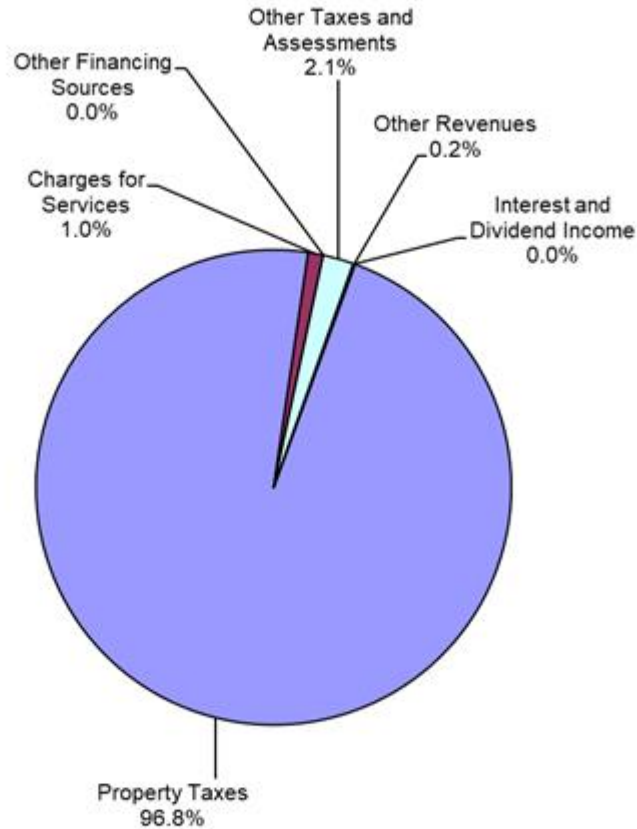
Landfill Enterprise Fund

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 decline as a result of lower construction activity in the County and lower dumping fees available in other Counties. Recent increases in construction activity has provided a slight increase in activity. In FY 2016 the County tipping fees were increased to \$75.00 per ton from \$40.00. The increase resulted from the need to reduce financial subsidies required to cover operating costs of the Landfill. The County also eliminated out of County residents from using the facility to further reduce costs. The table and chart following this discussion details the major revenue sources for this fund.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2020 COMPARISON OF FIRE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF FIRE FUND PRINCIPAL REVENUE SOURCES

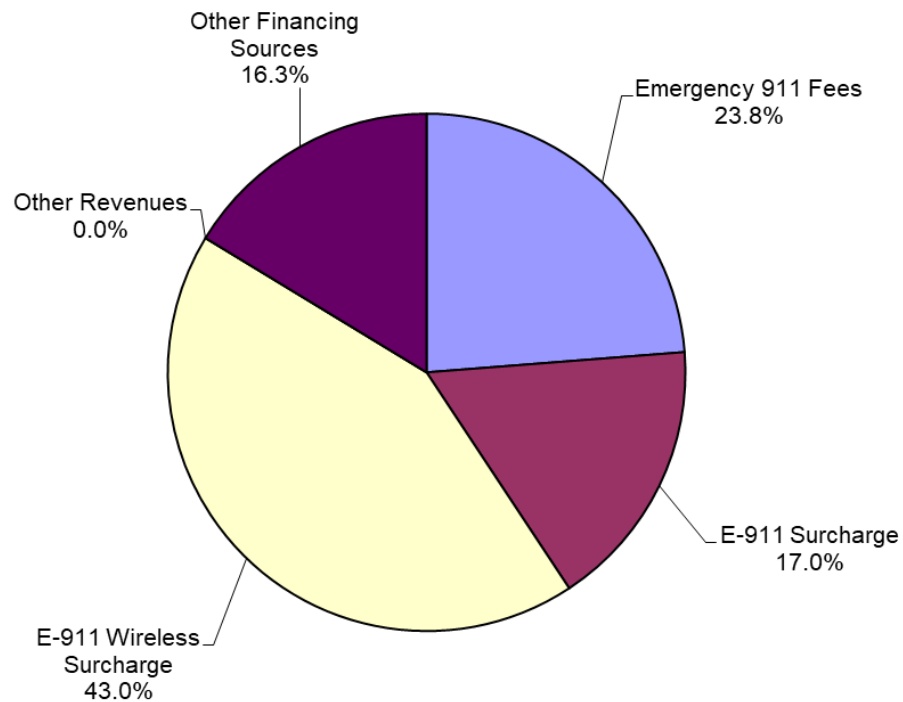
Revenue Source	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGET	FY 2020 PERCENT OF TOTAL
Property Taxes	\$ 20,519,208	\$ 22,295,374	\$ 22,411,918	\$ 25,850,119	96.80%
Charges for Services	498,487	487,329	270,700	270,700	1.01%
Other Financing Sources	-	1,250,000	5,297,083	-	0.00%
Other Taxes and Assessments	712,448	638,612	553,463	553,700	2.07%
Other Revenues	33,422	31,265	30,000	30,000	0.11%
Interest and Dividend Income	-	-	-	-	-
Total Revenues	\$ 21,763,565	\$ 24,702,580	\$ 28,563,164	\$ 26,704,519	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2020 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

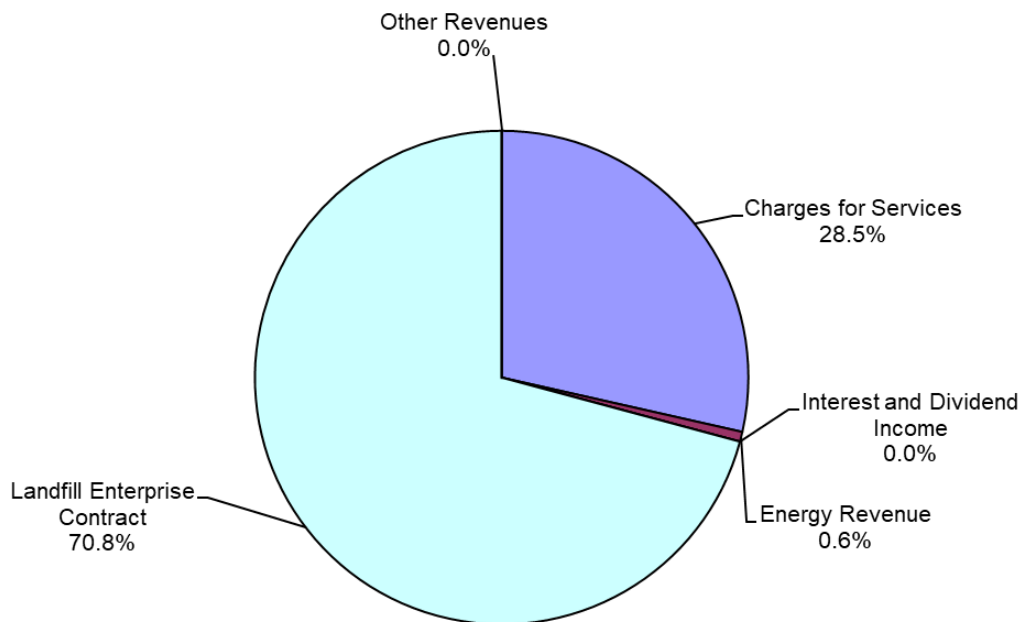
Revenue Source	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGET	FY 2020 PERCENT OF TOTAL
Emergency 911 Fees	\$ 1,009,099	\$ 1,064,741	\$ 1,000,000	\$ 1,050,000	23.75%
E-911 Surcharge	816,579	740,486	874,900	750,000	16.97%
E-911 Wireless Surcharge	1,906,800	1,785,528	1,900,000	1,900,000	42.98%
Other Revenues	2,385	7,076	-	-	0.00%
Other Financing Sources	638,623	-	442,007	720,863	16.31%
Total Revenues	\$ 4,373,486	\$ 3,597,831	\$ 4,216,907	\$ 4,420,863	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2020 COMPARISON OF LANDFILL ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGETED	FY 2020 PERCENT OF TOTAL
Charges for Services	\$ 1,194,322	\$ 1,089,947	\$ 1,214,035	\$ 1,104,000	28.53%
Energy Revenue	30,740	19,595	25,000	25,000	0.65%
Interest and Dividend Income	1,453	3,697	-	-	0.00%
Landfill Enterprise Contract	2,045,307	1,500,000	2,341,123	2,740,027	70.82%
Other Revenues	19,677	11,865	6,817	-	0.00%
Total Revenues	\$ 3,291,499	\$ 2,625,104	\$ 3,586,975	\$ 3,869,027	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 less in FY2020 Budget versus FY2019 Amended. 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 82.25% of total budgeted revenues involve tax supported funds (i.e., General Fund and the Fire District Fund) up from 68.0% last year.

Revenue Source	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 AMENDED	FY 2020 BUDGETED	FY 2020 PERCENT OF TOTAL
General Fund	\$ 191,714,166	\$ 238,084,150	\$ 210,591,669	\$ 222,261,968	73.68%
Fire Fund	21,763,565	24,702,580	28,563,164	26,443,798	8.77%
E-911 Fund	4,373,486	3,597,831	4,216,907	4,420,863	1.47%
Landfill Enterprise Fund	3,291,499	2,625,104	3,586,975	3,869,027	1.28%
All Other Funds	134,673,251	134,336,592	146,438,040	44,675,730	14.81%
Total Revenues	\$ 355,815,967	\$ 403,346,257	\$ 393,396,755	\$ 301,671,386	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 FY2019, the Finance Department estimates that the fund balance will be estimated at \$78.2 million. Budgeted fund balance will decrease to \$67.6 as a result of the FY2020 budget utilizing \$10.5 million in 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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	59,347,158	93,715,445	78,209,143	67,696,041

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 FY2019, but will not be completed until FY2020. 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 FY2020. 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 FY2020 the Finance Department estimates that the fund balance will be about \$1.8 million. The increase has resulted from lower spending by the Fire Department. 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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	3,060,174	7,112,283	1,815,200	1,815,200

The projected fund balance in the amount of \$7,112,283 on June 30, 2018 represents the reserves in the Fire Fund. The FY2019 Budget also includes the use of Fire Fund reserves in the amount of \$2,281,228 for the construction of a new fire station. The FY2020 Fire Fund reserves are estimated to increase to \$1,815,200. The Fire Fund is on the modified accrual basis for both budgeting and actual reporting purposes.

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a self-supporting accounting entity in which the revenues collected from the County's Hotel/Motel tax are expected to cover all of the expenditures incurred to provide the service. The following table gives a comparison of the fund balance for the Hotel/Motel Tax Fund over a four-year period. The revenue generated by this fund comes from a tax surcharge on all hotel/motel room stays. The monies are legally restricted for the promotion of tourism in Clayton County. Clayton County currently imposes an 8 percent tax surcharge on hotel/motel room stays. Of this amount, 3 percent is accounted for in the Hotel/Motel Tax Fund. The three percent will be spent at the discretion of the Board of Commissioners for tourism projects and to promote Clayton County to new employers. The fund has budgeted the use of \$54,254 from fund balance in the FY2019 budget. The Hotel/Motel Fund is budgeted and reports on a modified accrual basis.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	849,391	1,164,439	1,110,183	1,110,183

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

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. During FY2019 the facility bonds utilized for Arts Clayton were retired, resulting in a decrease in reserves of \$439,000. The Tourism Authority Fund is budgeted on a modified accrual basis.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	1,235,169	1,052,358	1,052,358	1,052,358

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 FY2020 the staff is estimating that the fund will end the year at \$1,052,358.

Federal Narcotics Condemnation Fund

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

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	343,617	1,022,171	367,171	30,171

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

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	1,303,685	1,986,144	1,624,644	1,263,144

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

Jail Construction and Staffing Fund

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

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	331,387	197,953	197,953	197,953

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.

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

Juvenile Supplemental Services Fund

The Juvenile Supplemental Services Fund is a self-supporting accounting entity created in FY1994 pursuant to State legislation, making a provision for a surcharge on juvenile court fines. The following table gives a comparison of the fund balance for the Juvenile Supplemental Services Fund over a four-year period. The monies are legally restricted for supervisory services for the Juvenile Court System.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	14,721	20,062	20,062	20,062

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 FY2004 to handle the increasing case load. This fund uses the modified accrual basis for budgeting and actual reporting purposes.

Drug Abuse Treatment and Education Fund

The Drug Abuse Treatment and Education Fund is a self-supporting accounting entity used to account for those surcharges levied on fines for the purpose of funding drug education programs. The following table gives a comparison of the fund balance for the Drug Abuse Treatment and Education Fund over a four-year period. The County's court system began collecting these revenues during FY1998.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	22,848	242,224	240,268	198,268

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 FY2020 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.

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

Alternative Dispute Resolution Fund

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

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	181,650	287,225	282,590	282,590

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	7,974	21,439	7,093	7,093

During FY2020 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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	20,857	19,076	19,076	15,076

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

Domestic Seminars Fund (continued)

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.

State Court Technology Fee Collection Fund

The State Court Technology Fee Collection Fund was created in FY2005. It provides for the imposition and collection of a fee to be used for fulfilling the technological needs of the State Court and its supporting offices. The fee, not to exceed \$5 is charged when a civil action is filed.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	1,135,491	938,140	535,140	475,606

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	37,156	37,158	37,158	37,158

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, GEORGIA
ANALYSIS OF THE FUND BALANCE OF EACH INDIVIDUAL FUND

Clayton County Aging Grant Fund

The Clayton County Aging Fund is used to account for special donations, Federal and State grant funds and County matching funds to provide the citizens of the County with Meals-on-Wheels and other aging program services. The operations of this fund are currently funded at adequate levels as can be seen by the fund balance in the table above. This fund uses the modified accrual basis for budgeting and reporting purposes.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	283,736	420,449	417,642	417,642

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	6,034,647	7,265,605	7,256,541	7,256,541

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	96,837	47,410	34,207	34,207

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

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

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.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	571,481	807,829	805,924	805,924

Over the past three years the fund balance has stabilized. In projecting the FY2018 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 FY2012. The cost per foot of frontage increased to \$.25 per foot from the previous \$.19 per foot. As a result of this increase the 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. The bonds for this fund were retired and the TAD is now dissolved. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	2,570,186	0	0	0

Central Clayton Tax Allocation District

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

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	2,685,993	3,656,229	0	0

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

Mountain View Tax Allocation District

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

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	973,436	1,319,478	330	330

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	10,762	248,182	248,182	248,182

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	247,799	233,923	233,923	233,923

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	169,341	721,995	715,178	715,178

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

Landfill Enterprise Fund (continued)

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.

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 as projects are completed. This fund uses the modified accrual basis for budgeting and reporting.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	67,544,243	64,982,367	64,982,367	64,982,367

2009 SPLOST

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

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	64,963,763	56,874,013	56,874,013	56,874,013

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.

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	70,626,714	80,754,704	80,754,704	80,754,704

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

URA Bonds Fund

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

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	0	5,524,843	5,524,843	24,843

Other Capital Project Fund

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

	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	0	0	0	1,500,000

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	1,646,592	1,329,444	1,329,444	1,329,444

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

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 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	AMENDED	PROJECTED
Fund Balance - June 30	3,100,237	3,163,774	2,713,774	2,695,374

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 FY2020 and the department where they were added.

Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2019
Fiscal Year Ending June 30, 2020

Board of Commissioners

Add: 1 Marketing Services Supervisor 26-1
1 Administrative Assistant 16-1

Building and Maintenance

Add: 1 Trades Specialist 15-9
1 Facilities Administrator 24-4

Delete: 2 Master Trade Specialist 19-4
2 Trades Apprentice 12-4
1 Office Manager 20-5

Central Services

Add: 1 Contract Compliance Senior 21-9

Delete: 1 Contract Compliance Specialist 14-24

Community Development

Add: 1 Sr. Zoning Code Enforcement Officer 20-1
1 Planner II 22-1
2 Commercial Code Enforcement Officer II

Elections

Add: 1 Elections Technician 21-1
1 Elections & Registration Official 13-1

Corrections

Add: 3 Corrections Officers II 20-1
1 Correctional Counselor 20-1

Fire

Add: 1 Fire/Lt/ Training Officer 27-4
1 Emergency Services Physician- Appointed

Information Technology

Add: 4 Software Support Specialist 21-1
1 Senior Web Technologies Developer 31-6
1 Senior IT Business Systems Administrator 31-5
1 Service Desk Manager 27-1
4 Desktop Support Technician 24-1
1 Office Manager- Information Technology 20-2

Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2019
Fiscal Year Ending June 30, 2020

Delete: 1 Web Technologies Developer 29-6
 1 IT Business Systems Administrator 29-5
 1 Virtual Infrastructure Administrator 24-4
 3 Desktop Support Technician I 21-4
 1 Help Desk Services Coordinator 21-3
 1 Administrative Services Assistant 16-6

Refuse Control

Add: 1 Corrections Captain 28-8
 1 Corrections Sergeant 24-4

Delete: 1 Corrections Lieutenant 26-8
 1 Corrections Corporal 21-8

Parks and Recreation

Add: 1 Aquatics Coordinator 18-1
 1 Custodian 8-1

Police

Add: 2 Dispatcher II (E-911) 18-1
 30 Field Officers 22-4
 3 Civilian Crime Scene Technicians 17-1
 2 Animal Control Officers 13-1
 4 Animal Control Kennel Technicians 12-1
 8 Code Enforcement Officers 16-1
 2 Code Enforcement Supervisors 19-1

Delete: 20 Police Officer II 20-4
 9 Master Police Officers 21-4
 1 Police Investigator 21-13
 2 Commercial Code Enforcement Officer II

Personnel

Add: 1 Human Resources Benefits Clerk 14-1

Probate Court

Add: 2 Probate Court Clerks 14-1

Senior Services

Add: 1 Aquatics Coordinator 18-1

**Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2019
Fiscal Year Ending June 30, 2020**

Staff Attorney

Add: 1 Chief of Staff Attorney- Appointed
2 Staff Attorneys- Appointed
1 Senior Staff Attorney- Appointed
1 Paralegal Senior 23-1
2 Legal Assistants 17-1

Tax Assessors

Add: 1 Appraisal Manager 27-5

Delete: 1 GIS Property Mapping Tech 18-1
1 Appraiser Senior 25-4

Tax Commissioners

Add: 2 Accounting Specialists 19-1

Transportation & Development

Add: 1 Engineering Tech V 20-4
1 Civil Engineer II 26-3

Delete: 1 Engineering Tech III 16-8
1 Civil Engineer III 28-3

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

<u>DEPARTMENT</u>	<u>FY 2018 ACTUAL</u>	<u>FY 2019 ACTUAL</u>	<u>FY 2020 BUDGET</u>
Board of Commissioners	26	27	29
Building & Maintenance	27	31	28
Central Communications/E911	55	55	57
Central Services/Risk Management	31	31	31
Clerk of State Court	24	24	24
Clerk of Superior/Magistrate Court	38	38	38
Community Development	45	50	54
Corrections Department	58	59	63
District Attorney	79	81	81
Elections/Registrar	7	7	9
Emergency Medical Services	138	143	143
Extension Service	7	7	7
Finance Department	44	45	45
Fire Department	257	266	268
Information Technology	61	62	66
Internal Audit	4	4	4
Juvenile Court	64	64	64
Library System	49	50	50
Magistrate Court	10	10	10
Parks & Recreation	75	75	77
Personnel Department	16	16	17
Police Department	467	474	491
Probate Court	18	18	20
Refuse Control	45	45	45
Senior Services	37	37	38
Sheriff's Department	379	379	379
Solicitor's Office	38	39	39
Staff Attorney	0	0	7
State Court	38	38	38
Superior Court	41	42	42
Tax Assessors	33	33	32
Tax Commissioner	33	33	35
Transportation & Development/Fleet Maintenance/Landfill	157	160	160
TOTAL CLAYTON COUNTY POSITIONS	2,401	2,443	2,491

CLAYTON COUNTY, GEORGIA
LONG TERM STRATEGIC FINANCIAL FORECAST

	2020	2021	2022
REVENUES			
Property Taxes	\$122,426,026	\$ 123,283,008	\$124,207,000
Other Taxes and Assessments	50,902,000	50,100,000	49,964,000
Licenses and Permits	7,584,794	7,450,000	7,560,000
Intergovernmental	2,544,411	2,325,000	2,452,000
Charges for Services	22,155,190	22,814,440	22,890,000
Fines and Forfeitures	3,879,000	3,400,000	3,250,000
Interest and Dividend Income	30,500	25,000	20,000
Other Revenues	2,472,130	2,100,000	2,300,000
Total Revenues	211,994,051	211,497,448	212,643,000
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	9,635,417	5,592,552	-
Proceeds from Insurance	-	-	-
Gifts and Donations	10,000	10,000	10,000
Operating Transfers In/Other	622,500	600,000	722,000
Total Other Financing Sources	10,267,917	6,202,552	732,000
Total Revenues and Other Financing Sources	\$222,261,968	\$ 217,700,000	\$213,375,000
EXPENDITURES			
Personnel Services	\$149,688,003	\$ 148,750,000	\$146,875,000
Operating Expenses	63,636,430	61,250,000	60,650,000
Capital Outlay	4,050,952	3,400,000	2,500,000
Debt Service	1,352,530	1,300,000	1,250,000
Total Expenditures	218,727,915	214,700,000	211,275,000
OTHER FINANCING USES			
Operating Transfers Out	3,534,053	3,000,000	2,100,000
Total Expenditures and Other Financing Uses	\$222,261,968	\$ 217,700,000	\$213,375,000
FUND BALANCE JULY 1	78,209,143	68,573,726	62,981,174
Use of Fund Balance	(9,635,417)	(5,592,552)	-
FUND BALANCE JUNE 30	\$ 68,573,726	\$ 62,981,174	\$ 62,981,174

CLAYTON COUNTY, GEORGIA LONG TERM STRATEGIC FINANCIAL FORECAST

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

Property taxes are expected to continue to increase as residential assessed values have increased over the past three years. After ten years of little or no growth Commercial values are anticipated to steadily increase. The plan anticipates holding the millage rate steady or slight increases as necessary to support both the County Strategic Objectives as well as provide funding for Public Safety and Quality of Life Initiatives. Other Taxes and Assessments revenue is expected to decrease resulting from legislation enacted that eliminates fuel sales taxes at Hartfield – Jackson Airport. The Charges for Services category is expected 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 personnel costs would remain flat or slightly decrease due to the high number of unfilled positions within the County. Other Financing uses will decrease as transfers to Debt Service will no longer be required.

The list of current strategic goals are detailed on pages 10 and 11. There are additional Strategic Details contained on pages 77-88. These will be utilized to integrate and enhance KPI's (Key Performance Indicators) for each functional area in the County

Strategic Planning Parameters Fiscal Year 2020

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 10, will be accomplished. Both short and long term financial goals for each department are detailed in the Departmental Summary section beginning on page 109.

The Foundational Plan

A. COMMITMENT TO BEING COMMUNITY-FOCUSED

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

Strategic Planning Parameters Fiscal Year 2020

B. STANDARDIZE GOVERNMENT OPERATIONS THROUGH ACCOUNTABILITY & EFFICIENCY

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

C. ENSURE A POSITIVE LOCAL, NATIONAL AND INTERNATIONAL PRESENCE

- Establish a customer service program which will set the standards 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 activities and accomplishments.
- Increase public knowledge of the functions and responsibilities of the Clayton County government, as well as the functions of various departments, authorities, committees and boards.

D. OPERATIONS AND SERVICE EXCELLENCE

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

Strategic Planning Parameters Fiscal Year 2020

- 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 enhance and planning.
- Monitor and review personnel additions to insure minimal growth in headcount unless deemed necessary by the Board of Commissioners.

Budget Development Guidelines Fiscal Year 2020

- 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 enhance and planning.
- Monitor and review personnel additions to insure minimal growth in headcount unless deemed necessary by the Board of Commissioners.
- Reduce costs while maintaining service levels 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.
- 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 2020 current service level budget, the full range of services will be maintained.
- Enhancements to, and delivery modifications for the current service level will be identified separately in each department's budget submission.

REVENUES

Projections

- Revenues for all funds are projected on a conservative basis to ensure sufficient financial resources are available to meet the anticipated obligations associated with delivering services to our citizens.
- 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 2020 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.

Budget Development Guidelines Fiscal Year 2020

- Reimbursements from Grants and State agencies are reviewed to insure the County is eligible to receive reimbursement.
- Department heads responsible for receipt of revenues also review revenue projections to ensure accuracy.

Property Taxes

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

User Fees

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

EXPENDITURES

General

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

Pay-As-You-Go Capital Improvement Plan

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

Adopted Fiscal Policies Fiscal Year 2020

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.

Adopted Fiscal Policies Fiscal Year 2020

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. The County will continue to require all departments to initiate a POR and have budget approval prior to accepting goods and services.
11. Clayton County shall comply with all State laws applicable to budget hearings, public notices, public inspections and budget adoption.
12. The budgets for Enterprise and Internal Service Funds shall be self-supporting whenever possible. Excess revenues of Enterprise Funds shall not be transferred to other funds unless authorized in the Annual Budget.
13. Merit Increase Policy when applicable: The effective date of the merit increase is the following Saturday after the review date.
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.

Adopted Fiscal Policies Fiscal Year 2020

SECTION II - CAPITAL POLICIES

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

SECTION III - RESERVE FUND POLICIES

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

Adopted Fiscal Policies Fiscal Year 2020

SECTION IV - REVENUE ADMINISTRATION POLICIES

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

SECTION V - ACCOUNTING, AUDITING AND FINANCIAL REPORTING

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with Georgia Code Section 36-81-7.
2. Clayton County will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. The County will also submit the Annual Budget to GFOA for consideration for the Distinguished Budget Presentation Award.
3. Clayton County will establish and maintain a high degree of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles. Clayton County will maintain accurate records of all assets and a high standard of stewardship for public property.
4. Clayton County will develop an ongoing system of financial reporting to meet the needs of the Board of Commissioners, department directors and the general public. Reporting systems will monitor the costs of providing services. The reporting systems will also promote budgetary control and comparative analysis.

Adopted Fiscal Policies Fiscal Year 2020

5. Clayton County will follow a policy of full disclosure on its Financial Reports.

SECTION VI - DEBT POLICIES

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

SECTION VII - INVESTMENT POLICIES

1. Clayton County will maintain an active program of investing all government funds under the direction of the Chief Financial Officer or his/her designee.
2. The investment program shall be operated based on the following principles, with priorities placed on the order as listed below:
 - Safety of Principal - Principal is protected from loss with secure investment practices and collateralization.
 - Maintenance of Adequate Liquidity - A sufficient quantity of investments are readily convertible to cash when needed to meet current obligations, without incurring losses.
 - Yield or Return on Investment - The earnings rate on investments is maximized without diminishing the other principles.
 - Legality - All investments will fully comply with State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment options.

Adopted Fiscal Policies Fiscal Year 2020

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.

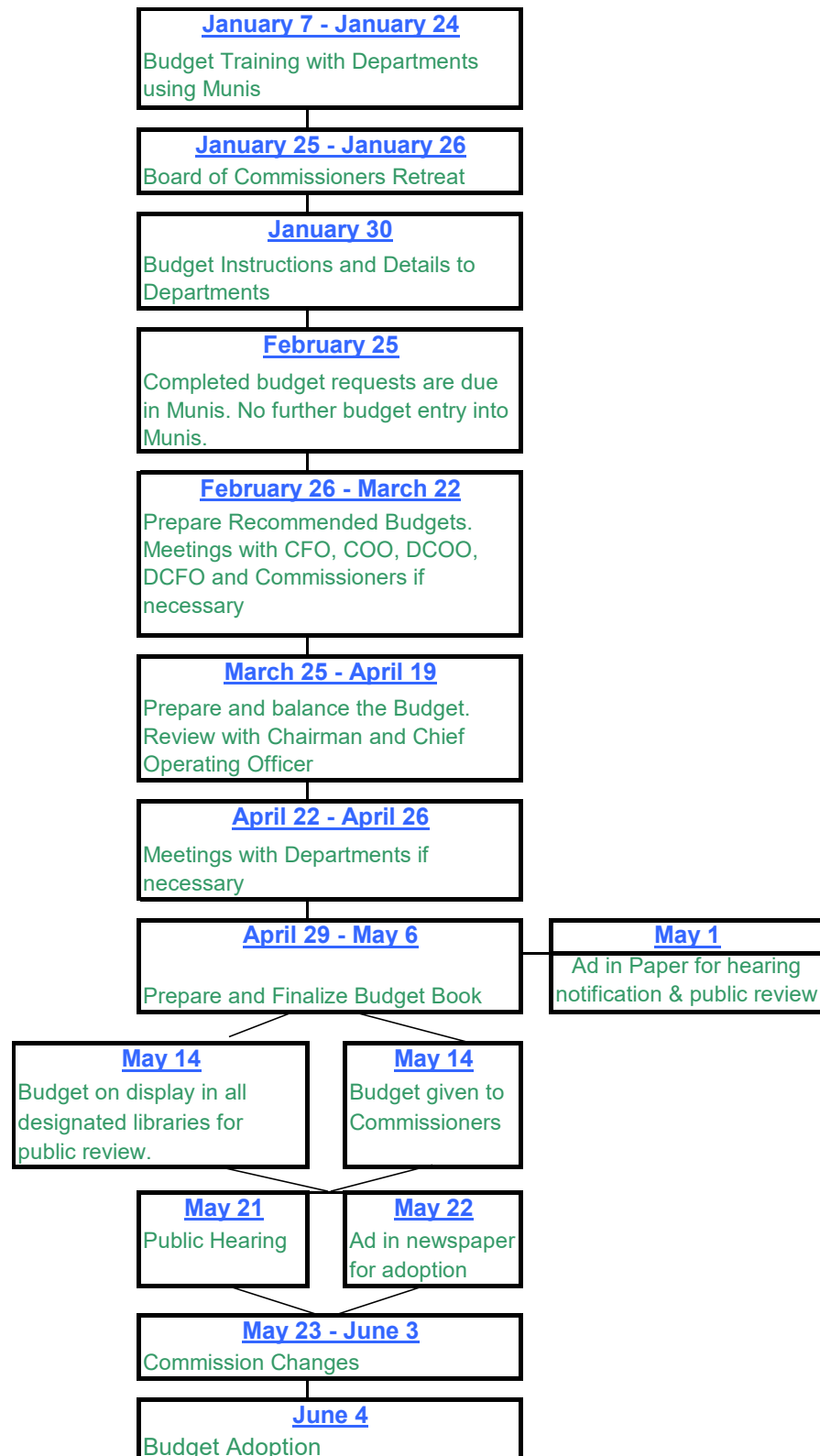
SECTION VIII - PURCHASING POLICIES

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 Fiscal Year 2020

Budget Process Flowchart



Budget Procedures Fiscal Year 2020

The budget process for the fiscal year begins in January. The constant review and refinement of budget data continues through the adoption of the budget in late May. The process culminates with the publication of the final approved budget document in early June. This budget preparation cycle is summarized on the budget flowchart that precedes this section (page 89).

The fiscal year 2020 budget was prepared the same as of the fiscal year 2019 budget; however, fiscal year 2020 will be prepared in the Munis Budget Module. In previous years the County utilized a zero based budgeting process. Budgets were prepared without regard to the previous year's budget. For fiscal year 2020 the County began with the 2019 original adopted budget as a baseline. In Munis, this is known as budget level one in the Budget Module. After a review of anticipated revenues, departments submitted enhancements needed to meet the County Strategic Objectives (page 10). Enhancements were reviewed and examined as to how they met the County priorities.

Fiscal Year 2020 is the first year that the County has implanted the Munis Budget Module. During the first three weeks of January, the Budget Analyst met with their assigned departments for Budget Training using the Munis System. The Chairman of the Board of Commissioners, other members of the Board, Chief Operating Officer, Chief Financial Officer and Deputy Chief Financial Officer met for the Board Retreat the last week in January. The Retreat is to discuss, review and evaluate the county objectives. Also, the last week in January, the Finance Department prepared and emailed a budget request packet to every County department. The packets contained all of the necessary materials and how to prepare any requested enhancements. There are several items that each department received in their budget request packet. They receive a copy of the budget letter, budget calendar, and the Munis Budget Instructions.

During the following month, departments assess their needs for the upcoming fiscal year and prepare their budget requests accordingly. In Munis, this is known as budget level two in the Budget Module. Using the current payroll information, the salary and benefit costs of each current budgeted position is projected by the Finance Department and is included in the budget printout. After assessing their needs for the upcoming fiscal year, the departments are required to enter in their budget request, with all the necessary forms completed, in the Munis Budget Module no later than February 25th.

As the budget enhancements are entered into Munis by each County department, the Finance Department calculates and analyzes the enhancement requests to make sure all information is accurate and in the appropriate accounts. After further analysis, the Finance Department develops a conservative but reasonable budget for the upcoming fiscal year for each County department. The budget at that point is referred to as the staff's working papers.

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

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

Budget Procedures Fiscal Year 2020

The Commissioners are then presented with a proposed budget, known as budget level four, typically during the first week of May so that they may review it in order to field questions from the public. The first public hearing is held during a night meeting unless there are scheduling issues. Prior to the first public hearing, copies of the proposed budget are placed on display in the Clayton County Library Headquarters, the Lovejoy Library, the Morrow 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 then post the approved budget in budget level five in Munis and immediately begin preparing the annual budget for printing in its approved status. The revised budget book is then mailed out to department heads and elected officials. The budget 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. Starting April 3, 2018, the county went live with the new ERP, Tyler Munis. Within Tyler Munis, the departments now request the line item transfer which will then follow the process of workflow for approval. A typical workflow is as follows: initiated by department, reviewed and approved by the Finance department, and then receives final approval by the Chairman or designee.

The second type of transfer procedure is referred to as a Budget Amendment. It alters the amount originally approved in the budget. If a department has a shortfall of funds then their budget is altered either by increasing revenue or appropriating fund balance. Increases to the Salary account must also be considered a budget amendment and be presented to the Board of Commissioners. A request is sent from the department to their assigned Financial Analyst who reviews it, prepares the correct documentation and submits it to the Chief Financial Officer for review. It is then presented to the full Board of Commissioners during a regularly scheduled business meeting. If approved, the change is entered into Tyler Munis and reflected in the financial statements accordingly. Departments are not encouraged to alter the budget unless it is necessary.

Budget Procedures Fiscal Year 2020

BASIS OF BUDGETING

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

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

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

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

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

Basis of Accounting Fiscal Year 2020

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

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

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

DESCRIPTION OF FUNDS

The County reports the following major funds:

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

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

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

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

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

Description of Funds Fiscal Year 2020

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

The enterprise fund is used for operations financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the 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,
205	Forest Park Tax Allocation District Special Revenue Fund,
207	Mountainview Tax Allocation District Special Revenue Fund,
210	Hotel/Motel Tax Fund (3% Tax),
211	Clayton Tourism Authority Fund (5% Tax),
212	Street Lights Fund,
215	Emergency Telephone System Fund,
220	Federal Narcotics Condemnation Fund,
221	State Narcotics Condemnation Fund,
230	Jail Construction and Staffing Fund,
240	Juvenile Supplemental Services Fund,
250	Drug Abuse Treatment and Education Fund,
260	Alternative Dispute Resolution Fund,
265	Victim Assistance Fund,
270	Domestic Seminars Fund,
275	State Court Technology Fee Collection Fund,
285	Clayton Collaborative Authority Fund,
286	Clayton County Aging Fund,
288	Housing and Urban Development Fund,
289	Other County Grants Fund,
290	Law Library Fund,
306	Roads and Recreation Projects (SPLOST) Capital Project Fund,
307	2009 SPLOST Capital Projects Fund,
308	2015 SPLOST Capital Projects Fund,
316	URA Bonds Fund,
317	Other Capital Projects Fund,
400	Debt Service Fund,

Description of Funds Fiscal Year 2020

510	Landfill Enterprise Fund,
652	Worker's Compensation Self-Insurance Fund, and
655	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 Forest Park Tax Allocation District Special Revenue Fund is used to account for the revenues collected for the Forest Park Redevelopment. The project is funded by property taxes specifically allocated for redevelopment.

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

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

The Clayton County Tourism Authority Fund budget is funded by the 5% Hotel/Motel Tax 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 Street Lights Fund budget is funded by special assessments paid by property owners in the subdivisions that have voted to have County street lights. No property taxes are used to fund these expenditures.

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

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

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

The 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.

Description of Funds Fiscal Year 2020

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

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

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

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

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

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

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

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

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

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

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

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

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

Description of Funds Fiscal Year 2020

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

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

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

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

Clayton County, Georgia

Budget Calendar

January 7, 2019- January 24, 2019	Budget Training with Departments using Munis
January 25, 2019- January 26, 2019	Board of Commissioners Retreat
January 30, 2019	Budget Instructions and Details to Departments
February 25, 2019	Completed budget requests are due in Munis. No further budget entry into Munis. <u>Deadline 5:00pm.</u>
February 26, 2019- March 22, 2019	Prepare Recommended Budgets. Meetings with CFO, COO, DCFO and Finance Staff as needed.
March 25, 2019- April 19, 2019	Prepare and balance the Budget. Review with Chairman and Chief Operating Officer providing ongoing status.
April 22, 2019- April 26, 2019	Meetings with Departments if necessary. (Primarily by
April 29, 2019- May 6, 2019	Prepare and Finalize Budget Book. Print books.
May 1 st , 2019	Place budget Ad (Available for Review)
May 14, 2019	Budget is available for public review (Headquarters Library, Lovejoy Library, Morrow Branch Library, Riverdale Library and Jonesboro Library) Also available online.
May 21, 2019	*Public Budget Hearing 5:30pm
May 22, 2019	Place Ad for Budget Adoption
June 18, 2019	*Budget Adoption (Regular Meeting)

*Denotes advertised meetings

Capital Budgeting

Policies and Procedures

Clayton County has not adopted a formal budgetary process to prepare a five-year Capital Improvement Program (CIP). The Finance department currently consults with the Board of Commissioners to determine the future operating budget required for specific major Capital Improvement Projects and how those projects will be funded. As part of the fiscal year 2020 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 2020, 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 2020 approved projects has been budgeted in two ways: 1), as an operating expense to the specific department responsible for the project, and 2), as an operating transfer to a separate Grants Fund or Capital Project Fund from the appropriated funds available in the General Fund and certain Special Revenue Funds. It is important to note, that major capital projects in the Enterprise Funds are normally not included as part of the operating budgets of those funds. These projects are usually financed by the issuance of debt with principal and interest payments spread over the approximate useful life of the asset being purchased. The result is that those users, who benefit from the existence of the asset, pay for the cost of the asset as part of their user charges. The purchase of equipment and funding for projects are included as the part of the normal operating budget of Governmental Fund types. For fiscal year 2020, the County has programmed the purchases of \$4,075,952 in this type of fixed assets or capital.

This amount totaling \$4,075,952 is 1.83% of total expenditures in the fiscal year 2020 budget. A detail by department of fixed assets and capital project budgets are included in the schedules that follow this discussion.

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

As equipment ages and becomes less dependable, it is scheduled for replacement as an integral part of the operating budget. Estimated useful lives and replacement costs are established for equipment, other than motor vehicles. Using this information, each item scheduled for replacement is a component of the budget. Because of the significant impact on the annual budget, and the importance in the delivery of effective services, motor vehicle purchases are generally treated differently than other equipment.

Capital Budgeting

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, and reduce repair and maintenance costs.

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

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

Defining the Capital Improvement Plan (CIP)

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

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

Capital Improvement Projects - An undertaking that has a specific objective that covers a specific period of time and does not occur on an annual basis. Instead of being part of the County's annual operating budget, a capital project expenditure plan is adopted by the Board of Commissioners on a project-by-project basis and serves as an appropriate spending parameter for the current fiscal year.

Capital Budgeting

Projects in the fiscal year 2020 capital project budget fall into this category. The purpose of the particular expenditure most often dictates what the accounting treatment will be for the transaction. The CIP budget is generally accounted for in a Capital Projects Fund and usually involves extensive construction for a new or totally renovated building.

Clayton County currently has three existing Special Purpose Local Option Sales Tax (SPLOST) approved in FY 2003, FY 2008 and FY 2014. In July of 2008 the citizens of Clayton County voted to extend the one percent sales tax for a new six year period. The 2009 SPLOST which began in January 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 one percent sales tax for a new six year period. The 2015 SPLOST will be utilized to provide for Southern Regional Medical Center, buildings improvements, information technology improvements and public safety.

The County's 2004 SPLOST was anticipated to collect and fund projects amounting to \$240,000,000. The actual collections received for this SPLOST amounted to \$275,443,906. The excess funds will be used in the two project categories approved by voters.

<u>Department</u>	<u>Estimated Cost</u>
Parks & Recreation	\$60,000,000
Transportation	<u>215,443,906</u>
Total SPLOST	\$275,443,906

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

<u>Department</u>	<u>Estimated Cost</u>
Justice Center	\$15,000,000
Public Safety	21,055,666
Parks & Recreation	20,372,105
Library Improvements	10,658,710
IT Improvements	24,800,000
Fueling Center	3,000,000
Transportation	<u>110,897,280</u>
Total SPLOST	\$205,783,761

Capital Budgeting

In May 2014 Clayton County voters approved extending the existing one percent sales tax for SPLOST. The County's portion of the proposed SPLOST is \$217,955,180. The largest project included in the 2015 SPLOST is to provide \$50,000,000 to purchase the assets of Southern Regional Medical Center. Listed below are projects funded by the 2015 SPLOST.

<u>Department</u>	<u>Estimated Cost</u>
Southern Regional	\$50,000,000
Economic Development	5,300,000
Building Improvements	5,835,000
Parks & Recreation	15,250,000
IT Improvements	35,035,901
Public Safety	20,000,000
Transportation	86,534,279
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 2020 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 2020 budget.

Financial Impact of Capital Projects on the Operating Budget

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

Regardless of how the projects are funded, when these projects are completed they often have the potential of having a significant financial impact on the operating budget. Although there were not specific "capital projects" budgeted through the FY 2020 budget process, there are several on-going capital projects that impact the operating budget of the current and subsequent fiscal years. This will give the county the ability to better meet the current needs of the citizens. The following provides a discussion of capital projects that are currently underway.

Capital Budgeting

District 4 Recreation Center – The District 4 Recreation Center is in the pre-construction phase and is scheduled to be completed in the spring of 2020. The facility will be located in Jonesboro and is funded by the 2004 SPLOST.

CONSTRUCTION EXPENDITURES	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
Capital Outlay	929,713	1,000,000	8,447,651

The new District 4 Recreation Center is anticipating only a small initial amount for operating costs for FY 2020. The Center is anticipated to open late in budget year 2020. The projected operating costs are detailed below:

IMPACT ON OPERATING BUDGET	FY 2019 ESTIMATED	FY 2020 BUDGET	FY 2021 PROJECTED
Personnel Services	-	175,000	425,000
Operating Expenses	-	65,000	100,000
Capital Outlay	-	10,000	10,000
Total	-	250,000	535,000

NE Senior Center – The Northeast Senior Center is in the pre-construction phase and is scheduled to be completed in the winter of 2020. The facility will be located in the northeast area of Clayton County and is funded by the 2009 SPLOST and URA Bonds.

CONSTRUCTION EXPENDITURES	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
Capital Outlay	256,434	1,450,000	5,829,549

The Northeast Senior Center — The new Northeast Senior Center projected operating costs are detailed below.

IMPACT ON OPERATING BUDGET	FY 2019 ESTIMATED	FY 2020 BUDGET	FY 2021 PROJECTED
Personnel Services	-	100,000	300,000
Operating Expenses	-	20,000	110,000
Capital Outlay	-	5,000	10,000
Total	-	125,000	420,000

Capital Budgeting

SW Senior Center – The Southwest Senior Center is in the pre-construction phase and is scheduled to be completed in the summer of 2020. The facility will be located in the southwest area of Clayton County and is funded by the 2009 SPLOST. The Center will open in FY 2020 and will be included the FY 2020 budget.

CONSTRUCTION EXPENDITURES	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
Capital Outlay	144,472	150,000	4,023,341

At Large Recreation Center — The At Large Recreation Center is in the pre-construction phase and is scheduled to be completed in the summer of 2020. The facility will be adjoining to the SW Senior Center. The facility is funded by the 2004 SPLOST. There is additional funding from the Other Capital Projects Fund.

CONSTRUCTION EXPENDITURES	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
Capital Outlay	268,305	480,000	6,063,195

Southwest Intergenerational Center (SWIC) – The Southwest Intergenerational Center is the combination of the At Large Recreation Center and the SW Senior Center. The dual use facility is slated to open in the summer of 2020. The project is funded by the At Large Recreational Center with 2004 SPLOST funds and SW Senior Center with 2009 SPLOST funds. The facility will provide recreation and activities areas for multiple generations of families to share. Costs for each center will remain separate due to the different funding sources. The impact to the 2020 budget is detailed below.

IMPACT ON OPERATING BUDGET	FY 2019 ESTIMATED	FY 2020 BUDGET	FY 2021 PROJECTED
Personnel Services	-	200,000	550,000
Operating Expenses	-	50,000	100,000
Capital Outlay	-	-	10,000
Total	-	250,000	660,000

Capital Budgeting

Information Technology Center – The Information Technology Center is in the pre-construction phase and scheduled to be completed in the winter of 2020. It is located in Jonesboro and is funded by the 2015 SPLOST.

CONSTRUCTION EXPENDITURES	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
Capital Outlay	275,002	1,520,000	4,049,962

The new Information Technology Center is a replacement and upgrade over the existing facility. It is anticipated any operating costs are included in the Information Technology budget. No additional costs are anticipated.

Northwest Library – The Northwest Branch Library is in the pre-construction phase and scheduled to be completed in the spring of 2020. The facility is located in the northwest part of the county and is funded by the 2009 SPLOST and URA Bonds.

CONSTRUCTION EXPENDITURES	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
Capital Outlay	322,296	1,200,000	5,499,629

The Northwest Library - is anticipated only minor start up operating costs for FY 2020 due to the occupancy date of spring 2020.

IMPACT ON OPERATING BUDGET	FY 2019 ESTIMATED	FY 2020 BUDGET	FY 2021 PROJECTED
Personnel Services	-	100,000	235,000
Operating Expenses	-	20,000	180,000
Capital Outlay	-	-	10,000
Total	-	120,000	425,000

Capital Budgeting

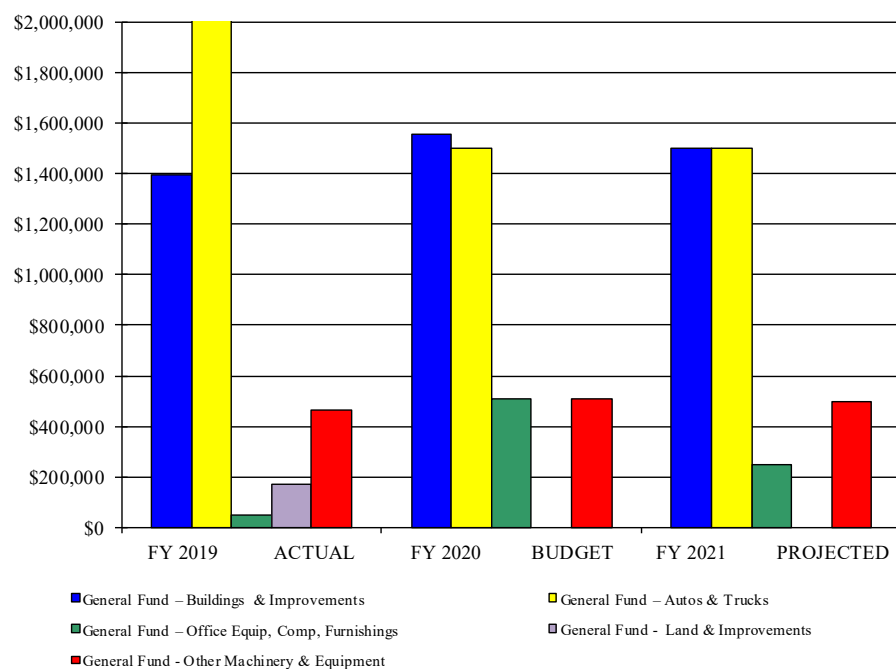
Capital Improvement Program Future

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 2019 ACTUAL	FY 2020 BUDGET	FY 2021 PROJECTED
General Fund - Land & Improvements	\$172,836	\$0	\$0
General Fund – Buildings & Improvements	\$1,396,425	\$1,557,000	\$1,500,000
General Fund – Autos & Trucks	\$2,062,599	\$1,500,000	\$1,500,000
General Fund – Office Equip, Comp, Furnishings	\$49,469	\$510,952	\$250,000
General Fund - Other Machinery & Equipment	\$464,894	\$508,000	\$500,000
Total	\$4,146,223	\$4,075,952	\$3,750,000
Annual Change Amount	N/A	(\$70,271)	(\$325,952)
Percentage Change	N/A	-1.69%	-(8.00)%

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 2020 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 2019 - 2021



Capital Budgeting

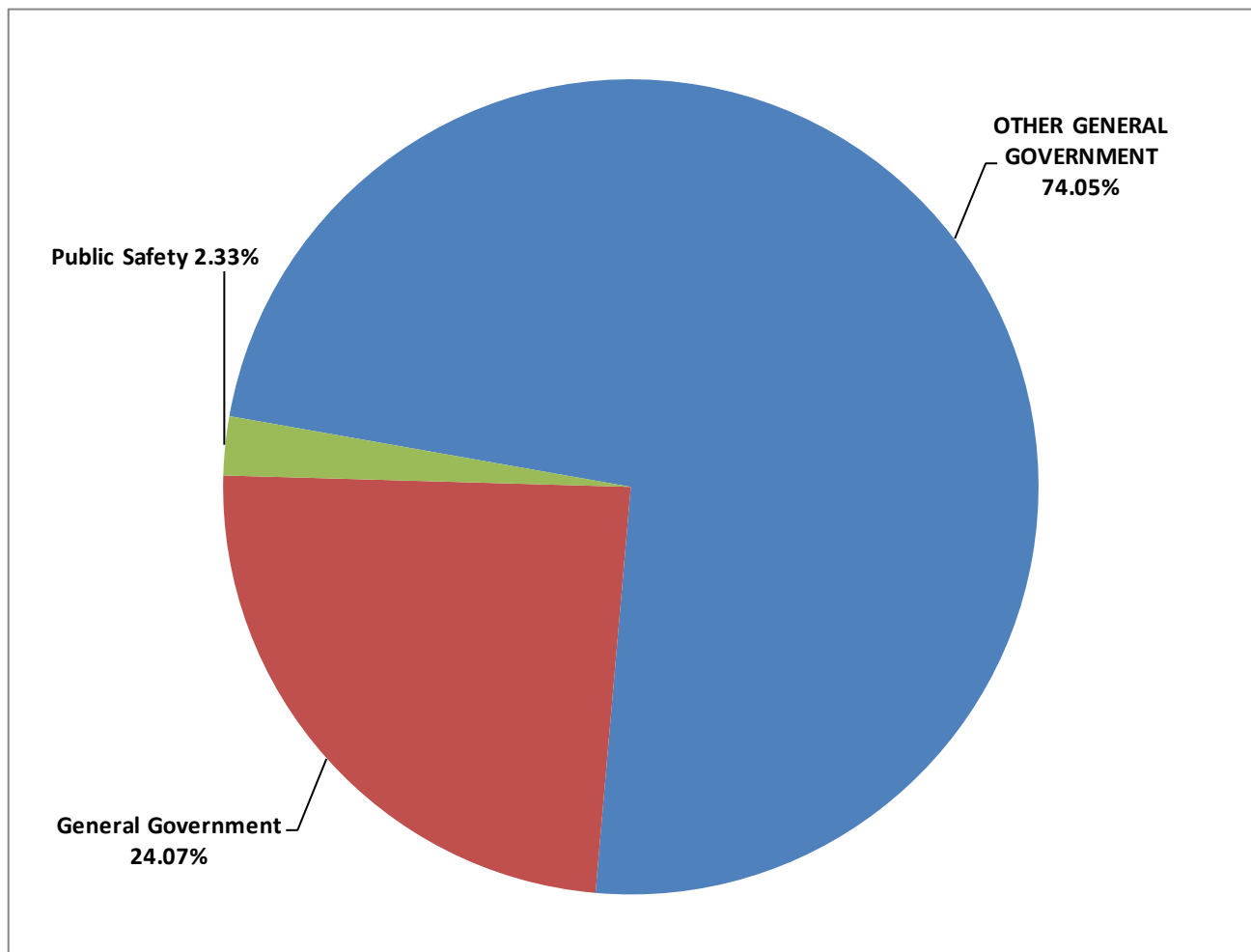
**CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2020**

	<u>FY 2020 ADOPTED</u>
GENERAL GOVERNMENT	
BOARD OF COMMISSIONERS	
Purchase aerial videography capability	\$ 10,952
PARKS AND RECREATION	
Land Improvements	25,000
INFORMATION TECHNOLOGY DEPARTMENT	
Upgrade PC Countywide	500,000
MAGISTRATE COURT	
Replace courtroom audio systems	15,000
SUPERIOR COURT	
Install Audio/Visual Equipment	430,000
TOTAL GENERAL GOVERNMENT	<u>\$ 980,952</u>
PUBLIC SAFETY	
POLICE	
Purchase Classroom for the Range	\$ 32,000
PRISON	
Purchase Washing Machine	19,000
Purchase Mowers	25,000
EMA	
Purchase Medical REHAB Tent	19,000
TOTAL PUBLIC SAFETY	<u>\$ 95,000</u>
OTHER GENERAL GOVERNMENT ADMINISTRATION	
OTHER GOVERNMENT SERVICES	
Vehicle Replacement Reserve Countywide	\$ 1,500,000
Building Upgrades & Enhancements Countywide	1,500,000
TOTAL OTHER GENERAL GOVERNMENT	<u>\$ 3,000,000</u>
TOTAL CAPITAL PROJECTS BUDGET	<u><u>\$ 4,075,952</u></u>

Capital Budgeting

**CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2020**

FUNCTION	AMOUNT	PERCENT
Other General Government	\$ 3,000,000	73.60%
General Government	980,952	24.07%
Public Safety	95,000	2.33%
TOTAL	\$ 4,075,952	100.00%



2020 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS

Mission Statement

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

Function

County Governing Authority

Departmental Goals, Objectives, and Issues

Goal I: Economic Opportunity – Increase Opportunities for Economic Development and Sustained Growth

- Objective I: Grow economic development through comprehensive & strategic financial & land planning.
- Objective II: Expand regional economic development marketing activities.
- Objective III: Develop targeted areas within the County as business centers and “live, work & play areas.”
- Objective IV: Leverage zoning opportunities to attract business development and enhance the value of key County corridors.
- Objective V: Recruit industry leaders to help identify key resources to develop the local workforce.
- Objective VI: Partner with local businesses and education providers to identify requisite skills needed to implement targeted training.

Goal II: Communication and Image – Reshape Clayton County’s Public Image.

- Objective I: Restructure the Clayton County Office of Communications.
- Objective II: Create positive local and state presence by enhancing image and media relations throughout Metro area and State.
- Objective III: Utilize social media to communicate success factors to citizens, businesses and partners.

Goal III: Quality of Life: Create Conditions That Improve the Quality of Life for all Communities

- Objective I: Provide expanded, accessible and diversified program opportunities for Clayton’s seniors.
- Objective II: Complete components of bike path improvements and continue to assess options for integration of pedestrian/bicycle paths and trails.
- Objective III: Develop a strategy for road-marking signage and lighting that reduces clutter and addresses beautification throughout the County.
- Objective IV: Create a coalition of local municipalities focused on making the County cleaner and safer.

Goal IV: Governance: Provide responsive and responsible governmental services.

- Objective I: Performance monitoring and reporting to improve the alignment of County services.
- Objective II: Identify work planning processes to establish an efficient capital outlay program.
- Objective III: Establish a customer service program to set the standards of providing quality customer service to Clayton County citizens and businesses.
- Objective IV: Establish accessibility and transparency with technology designed to put resources at the fingertips of County residents and businesses.

Long-term Departmental Issues for FY 2021 and Beyond

1. Increase commercial code enforcement in all districts that will enhance beautification efforts throughout the major corridors of the county.
2. Expand action strategies developed to successfully meet the goals of the strategic plan. Improve regional partnerships to provide enhanced access to resources that will benefit all citizens.

2020 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 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%

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,428,477	1,473,928	1,816,497	1,790,388
Operations	203,794	239,897	334,627	353,471
Total:	<u>1,632,271</u>	<u>1,713,825</u>	<u>2,151,124</u>	<u>2,143,859</u>

Chief Operating Officer (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	9,706	9,861	13,350	12,000
Total:	<u>9,706</u>	<u>9,861</u>	<u>13,350</u>	<u>12,000</u>

Office of Communications & Print Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personnel	185,335	144,771	0	103,743
Operations	(54,623)	(39,585)	44,236	255,514
Capital Outlay	0	0	1,500	10,952
Total:	<u>130,712</u>	<u>105,186</u>	<u>45,736</u>	<u>370,209</u>

Office of Youth Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	11,537	149,784	182,851	217,280
Operations	0	11,459	33,120	33,190
Total:	<u>11,537</u>	<u>161,243</u>	<u>215,971</u>	<u>250,470</u>

2020 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS

Hotel/Motel Tax Fund 3%

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	0	1,735,493	0
Total:	0	0	1,735,493	0

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Capital	0	0	4,500,000	0
Total:	0	0	4,500,000	0

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	1,388	8,500	0
Capital	0	0	0	0
Total:	0	1,388	8,500	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Chairman Board of Commissioners	E	1	1	1
Commissioners	E	4	4	4
Chief Financial Officer	A	1	1	1
Chief Operating Officer	A	1	1	1
Deputy Chief Operating Officer	38	1	0	0
Operations Analyst	34	0	1	1
Communication Administrator	32	1	1	1
Marketing Services Supervisor	26	0	0	1
Marketing and Communications Manager	24	0	0	0
Clerk of Commission	20	1	1	1
Office Manager	20	1	1	1

2020 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS

Personnel

Constituent Aide	20	4	4	4
Assistant to Chairman	20	1	1	1
Assistant to Chief Operating Officer	19	1	1	1
Communication Specialist	18	0	1	1
Assistant Clerk of Commission	17	1	1	1
Video Production Specialist	16	1	1	1
Print Services Assistant Supervisor	16	1	1	1
Administrative Assistant	16	0	0	1
Administrative Secretary	15	2	2	2
Printing Spec Sr.	14	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		23	24	26

Office of Youth Services (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Administrator- Office of Youth Services	28	1	1	1
Program Coordinator	18	0	1	1
Program Specialist	17	1	0	0
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		3	3	3

Significant Expenditure & Staffing Changes

Add: 1 Marketing Services Supervisor
1 Administrative Assistant

2020 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS (OFFICE OF COMMUNICATIONS AND PRINT SERVICES)

Mission Statement

The mission of the Clayton County Communications Division is to provide our citizens with informative content and programming about their government, community and quality of life.

Functions

The Clayton County Communications Division provides information to the public about programs and services offered by our Board of Commissioners, county departments, and government-supported agencies to expand citizens' awareness.

Departmental Goals, Objectives, and Issues

Goal I: Develop a County-wide Communications Plan

- Objective I: Meet with Commissioners/Department Heads to receive feedback.
- Objective II: Develop a Communications SWOT Analysis.
- Objective III: Establish guidelines for current seal and brand initiatives.

Goal II: Improve Internal Communications

- Objective I: Ensure all employees have access to traditional and advanced communications.
- Objective II: Develop employee communications survey.
- Objective III: Analyze current internal communications platforms.
- Objective IV: Develop an Internal E-Newsletter.

Goal III: Improve External Communications

- Objective I: Develop a citizen communications survey.
- Objective II: Review current external communications platforms.
- Objective III: Implement a two-way/direct community engagement platform.

Goal IV: Improve Professional and Innovative Skills and Capabilities

- Objective I: Implement departmental communications mini-training sessions.
- Objective II: Advance knowledge and skills to keep abreast of the most effective, efficient, and innovative best practices to promote, engage and evaluate.
- Objective III: Upgrade and replace out of service/outdated equipment.
- Objective IV: Advance communications broadcast production and print services best practices for broadcast engineering and production, graphic design, layout and print technology.

2020 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS (OFFICE OF YOUTH SERVICES)

Mission Statement

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

Function

Working together to deliver evidence based services and programs in Clayton County where all youth and their families have the opportunity to succeed

Departmental Goals, Objectives, and Issues

Goal I: Serve as the functioning body in development of plans in the areas of policy development and civic engagement for youth related issues

- Objective I: Continue to engage the Clayton County Youth Commission in legislative focused programs and activities designed to educate and train its members in the areas of policy making, public service, and advocacy.
- Objective II: Expand community service projects to include measurable goals and specific outcomes

Goal II: Increase the number of youth who have access to and complete a post-secondary pathway and obtain a job

- Objective I: Provide work force development focused educational opportunities for young people by formulating partnerships with workforce development agencies
- Objective II: Continue to partner with internal and external stakeholders to establish internship, externships and employment opportunities

Goal III: Identify service gaps and prioritize countywide resources for efficient coordination of services

- Objective I: Continue to engage youth service providers within Clayton County to create networking opportunities and community engagement
- Objective II: Continue to provide accessible pathways for youth and their families to access information utilizing technology

Goal IV: Identify funding sources

- Objective I: Actively seek grant opportunities for youth services programs to broaden program offerings
- Objective II: Obtain sponsorships to offset program expenses

Long-term office Issues for FY 2021 and Beyond

1. Obtain additional staff to expand community outreach programs
2. Foster partnerships to ensure community access to programs
3. Establish long-term funding alternatives to support enhanced program initiatives

2020 DEPARTMENTAL SUMMARY

BUILDING MAINTENANCE

Mission Statement

The Buildings and Maintenance Department strives to maintain and improve the condition of Clayton County owned and maintained facilities by providing a comprehensive facility management operation that will insure the safety and health of the employees and visitors using county facilities.

Functions

Buildings and Maintenance strives to maintain and improve the condition of the current and future facilities in order to provide the employees and public with a safe, healthy and attractive environment. This department is responsible for the plumbing, lighting, HVAC, electrical, painting, safety, security, renovation, and building projects for over 160 buildings throughout the county.

Departmental Goals, Objectives, and Issues

Goal I: To spearhead the development of a Facilities Master Plan.

- Objective I: Conduct a comprehensive facility assessment to determine the state of our current building inventory.
- Objective II: To develop a timetable and course of action to address the areas within the county that are in need of renovation and repair.

Goal II: To provide courteous and timely responses to service calls.

- Objective I: Train staff on a broader MEP (Mechanical, Electrical, and Plumbing) scope of work to ensure additional staff can assist in calls more frequently.
- Objective II: Implement the use of the Tyler Asset Maintenance Work Order System.
- Objective III: Provide leadership and other training to improve staff interactions.

Long-term Departmental Issues for FY 2021 and Beyond

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

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Total Square Footage County Buildings:	2,500,000	2,500,000	2,500,000	2,500,000
Number Buildings Maintained:	165	165	165	165
Total Maintenance Costs:	2,556,788	2,416,991	3,283,823	8,056,492
Maintenance Costs Per Square Foot:	1.02	0.96	1.31	3.22

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,426,794	1,392,402	1,815,599	1,964,417
Operations	1,149,138	1,029,532	1,754,646	1,360,906
Capital Outlay	0	23,458	1,406,650	1,500,000
Total:	2,575,932	2,445,392	4,976,895	4,825,323

2020 DEPARTMENTAL SUMMARY

BUILDING MAINTENANCE

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Capital Outlay	152,995	0	0	0
Total:	152,995	0	0	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Director of Building and Maintenance	35	1	1	1
Assistant Director, Building and Maint.	31	1	1	1
Buildings and Maint. Service Manager	24	2	2	2
Facilities Administrator	24	0	0	1
Office Manager	20	1	1	0
Master Trades Specialist	19	11	15	13
Senior Trades Specialist	17	5	5	5
Trades Specialist	15	3	3	4
Administrative Secretary	15	1	1	1
Trades Apprentice	12	<u>2</u>	<u>2</u>	<u>0</u>
Total # of Positions:		27	31	28

Significant Expenditure & Staffing Changes

Add: 1 Trades Specialist
1 Facilities Administrator

Delete: 2 Master Trade Specialist
2 Trades Apprentice
1 Office Manager

2020 DEPARTMENTAL SUMMARY

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 and 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 encourage environmental and social sustainability through effective procurement policies and practices whenever economically feasible.
- Objective II: Implement a limited usage Pilot Purchasing Card (P-Card) Program to facilitate economical purchases of small dollar value items.

Goal II: Simplify, clarify and streamline the procurement process of Clayton County. Make the purchasing procedures practiced by all stakeholders as consistent as possible.

- Objective I: Increase coordination of common user items across County Departments.
- Objective II: Develop collaborative strategic partnerships with County Departments to embrace open communication through quarterly planning meetings, and through “Kick-Off” meetings with contractors, subcontractors and impacted County Departments.

Long-term Departmental Issues for FY 2021 and Beyond

1. Outdated purchasing ordinances;
2. Lack of staff training; and
3. Lack of Automated Purchasing/Contract/Compliance Systems.

2020 DEPARTMENTAL SUMMARY

CENTRAL SERVICES

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Number of Solicitation (ITB's RFP's, RFQ's) Processed:	94	250	147	151
Number of Purchase Orders Processed:	4,200	4,900	4,600	5,500
Number of Informal Quotes:	210	270	255	280
Percentage of Solicitations completed within established procurement cycles:	95%	95%	95%	95%
Percentage of Satisfactory or Better Customer Service Ratings:	95%	98%	98%	98%
Number & Percentage increase in the number of SLBE Certified Vendors:	150 / 24%	199 / 33%	218 / 10%	170 / 22%
Percentage of contracts meeting SLBE Goals/Good Faith Efforts:	100 / 0	89 / 11	100 / 0	90/10
Number of Warehouse Items Processed:	65,412	72,000	68,000	67,500
Number of Warehouse Deliveries Made:	4,627	5,000	5,200	5,350
Number of Items Printed/Copied:	4,488,000	4,489,500	5,041,602	0
Print Shop no longer under Central Services				
Number of Print Requests:	1,584	2,104	2,033	0
Print Shop no longer under Central Services				

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Unaudited</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Number of Claims Processed:	300	262	250	382
Number of Safety Inspections:	95	85	70	58
Percentage of Satisfactory Safety Inspections:	95%	95%	95	95%
Number of Solicitation/Contracts Reviewed for appropriate risk transfer (insurance/bonding):	85	122	125	109
Number of Attendees for Defensive Driving Classes:	500	463	400	394

2020 DEPARTMENTAL SUMMARY

CENTRAL SERVICES

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	955,506	1,173,943	1,476,308	1,636,940
Operations	314,097	238,842	238,335	337,228
Capital Outlay	0	0	0	0
Total:	1,269,603	1,412,785	1,714,643	1,974,168

General Fund (Risk Management)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	299,440	325,474	327,572	385,911
Operations	48,525	55,109	58,013	67,836
Capital Outlay	0	0	0	0
Total:	347,965	380,583	385,585	453,747

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Staff Attorney	A	1	1	1
Director of Central Services	36	1	1	1
Assistant Director of Central Services	32	1	1	1
Contract Compliance Manager	30	1	1	1
Purchasing Administrator	26	1	1	1
Contracts Administrator	26	1	1	1
Contract Compliance Senior	21	0	0	1
Contract Specialist Senior	20	1	2	2
Office Manager	20	1	1	1
Purchasing Specialist Senior	20	3	3	3
Printing Services Supervisor	20	0	0	0
Warehouse Supervisor	18	1	1	1
Purchasing Specialist I	16	2	2	2
Printing Services Assistant Supervisor	16	1	0	0
Contract Specialist	16	2	3	3
Printing Specialist Senior	14	1	0	0
Warehouse Specialist	14	1	1	1
Contract Compliance Specialist	14	2	2	1
Purchasing Tag/Title 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:		25	25	25

2020 DEPARTMENTAL SUMMARY

CENTRAL SERVICES

Personnel (Risk Management)

<u>Title</u>	<u>Pay</u> <u>Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</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	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		6	6	6

Significant Expenditure & Staffing Changes

Add: 1 Contract Compliance Senior

Delete: 1 Contract Compliance Specialist

2020 DEPARTMENTAL SUMMARY

CENTRAL SERVICES (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, and 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.
- 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.
- 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.

Long-term Departmental Issues for FY 2021 and Beyond

1. To implement an Enterprise Risk Management program within the County; and
2. To explore mandatory Defensive Driving Classes for all licensed County employees, regardless of driving duties.

2020 DEPARTMENTAL SUMMARY

CLERK OF STATE COURT

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and Issues

Goal I: Provide technical assistance and support to judicial officers and court staff to better serve the public.

- Objective I: Develop and implement case management systems and processes that result in more timely and effective case record processing.
- Objective II: Promote electronic access to disclosable court records which improve data sharing with the justice system, the legal community, and the general public.
- Objective III: Develop and implement standards for electronic data collection and exchange.

Goal II: Implement updated record retention procedures.

- Objective I: Ensure all records and documents are adequately provided, maintained, and comply with record retention requirements of the State of Georgia.
- Objective II: Ensure digitizing and microfilming is done in accordance with Georgia Imaging Standards or Microfilm Standards.

Goal III: Implement additional employee training & development.

- Objective I: Coordinate regular divisional team meetings.
- Objective II: Create new reference material connected to processes and procedures.
- Objective III: Register staff for training classes provided through the Human Resources training division.

Long-term Departmental Issues for FY 2021 and Beyond

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

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Civil Cases:	2,275	2,039	1,371	2,100
Criminal Cases:	10,754	9,706	6,582	10,000
Traffic Cases:	28,098	21,803	12,687	22,000
Red Light Citations/Crossing Guard Bus Cit:	169	292	412	500
Parking Violations:	600	650	275	600

2020 DEPARTMENTAL SUMMARY

CLERK OF STATE COURT

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,277,109	1,272,997	1,316,954	1,396,346
Operations	31,914	30,240	33,804	29,470
Total:	1,309,023	1,303,237	1,350,758	1,425,816

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</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	1	1	1
Court Calendar Clerk	17	2	2	2
Deputy Court Clerk, Senior	16	2	2	2
Deputy Court Clerk Traffic Cashiers	15	4	4	4
Deputy Court Clerk	12	<u>10</u>	<u>10</u>	<u>10</u>
Total # of Positions:		24	24	24

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes

2020 DEPARTMENTAL SUMMARY

CLERK SUPERIOR & MAGISTRATE COURT

Mission Statement

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

Functions

Recording and processing all civil and criminal court cases for both the Superior and Magistrate Courts. Manage the Jury division, Real Estate division and the Board of Tax Equalization. To attend to the needs of the courts and assist the general public effectively and efficiently.

Departmental Goals, Objectives, and Issues

Goal I: Encourage e-filing in Superior and Magistrate Courts.

- Objective I: Have additional equipment installed in each office to enable customers to e-file within the offices.
- Objective II: Promote e-filing to other court personnel as well as the public by means of the website, posted notices in office, etc.

Goal II: Provide kiosks in our offices to promote customers to utilize interactive forms.

- Objective I: Have additional equipment installed in the offices as well as provide personnel for public assistance.

Long-term Departmental Issues for FY 2021 and Beyond

1. Provide a smooth transition for the implementation of the CJIS system.
2. Acquire ability for jurors to input questionnaire information through website, which would integrate with county program.
3. Initiate e-recording standards and guidelines for real estate records.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Civil Cases Filed: (Superior)	5,209	5,205	5,210	5,200
Criminal Cases Filed: (Superior)	3,061	4,027	4,050	4,200
Civil Cases Filed: (Magistrate)	29,257	34,784	35,000	38,000
Criminal Cases Filed: (Magistrate)	21,411	21,125	21,200	21,450

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,768,793	1,904,068	1,887,182	2,115,935
Operations	596,985	750,995	598,128	587,165
Capital Outlay	0	0	0	0
Total:	<u>2,365,778</u>	<u>2,655,063</u>	<u>2,485,310</u>	<u>2,703,100</u>

2020 DEPARTMENTAL SUMMARY

CLERK SUPERIOR & MAGISTRATE COURT

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Clerk of Superior/Magistrate Court	E	1	1	1
Superior Court Deputy Clerk Administrator	29	1	1	1
Chief 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>22</u>	<u>22</u>	<u>22</u>
Total # of Positions:		38	38	38

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

COMMUNITY DEVELOPMENT

Mission Statement

The Community Development Department's Mission is to effectively deliver a first-class customer service experience to developers/ builders, business owners, and citizens; process land-use/zoning related matters, issue building and trade permits, business and alcohol licenses and conduct building and license inspections, in a manner that promotes retention and attraction of business investments 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 manage land use, zoning and the development of properties; regulate licensure for businesses and alcohol; collect alcohol sales tax; collect hotel/motel excise tax; issue building, mechanical, electrical, and plumbing permits; conduct field inspections for all the permits issued; issue certificates of occupancy; administer Community Development Block Grant programs (CDBG, HOME & ESG); collect, analyze, distribute datasets using Geographic Information Systems within the department and county-wide; enforce zoning, business license and building codes.

Departmental Goals and Objectives

Goal I: Code/Ordinance Rewrite.

- Objective: I. Identify top zoning topics/issues within the Zoning Ordinance.
- Objective: II. Expand allowable business uses based on local business demands and trends.
- Objective: III. Initiate an RFQ process for Zoning & Business License Rewrite.

Goal II: Meet Service Delivery Timeframes for Permit & License Issuance.

- Objective I: Establish tracking parameters to ensure application status in the system.
- Objective II. Intensify tracking of permits and licenses applications.
- Objective: III. Educate Permits & License customers to use our on-line system.

Goal III: Reevaluate Inspections Division Staffing to Address Resource Allocation.

- Objective: I. Advertise inspector positions within on-line trade journals and associations.
- Objectives: II. Reconsider outsourcing concept.

Long-term Departmental Issues for FY 2021 and Beyond

1. Ability to adequately staff inspection needs in Clayton County to cover building and trades permits.
2. Staff training - Software application proficiency, data analysis, and customer service.
3. Streamline service delivery.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Permits Issued:	6,408	7,215	5,305	6,940
Business Licenses Issued:	4,867	4,385	2,585	4,341
Building Inspections Performed:	16,570	20,109	20,317	20,899

2020 DEPARTMENTAL SUMMARY

COMMUNITY DEVELOPMENT

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,174,331	1,218,638	1,656,700	2,498,640
Operations	230,509	177,018	409,133	760,625
Total:	1,404,840	1,395,656	2,065,833	3,259,265

Office of Planning, Zoning, and Sustainability (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	123,235	302,456	391,985	422,378
Operations	195,010	216,014	234,372	284,944
Total:	318,245	518,470	626,357	707,322

GIS (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	101,049	150,109	168,774	185,256
Operations	18,977	25,855	32,460	33,149
Total:	120,026	175,964	201,234	218,405

GIS (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Director of Community Development	38	1	1	1
Assistant Director/Community Development	35	1	1	1
Division Manager GIS	33	1	1	1
Planning and Zoning Administrator	33	0	1	1
Permits/License Manager	28	1	1	1
HUD Program Manager / CDBG-NSP	27	1	1	1
Financial Compliance Officer	27	1	1	1
Chief Building Inspector	26	1	1	1
Customer Service Concierge Manager	25	0	1	1
Permit/License Data Coordinator	23	1	1	1
Compliance Specialist, Senior / NSP	23	1	1	1
Customer Service Concierge Associate II	23	0	2	2
Senior Program Specialist/CDBG-HOME	23	1	1	1
Senior Program Specialist/NSP	23	1	1	1

2020 DEPARTMENTAL SUMMARY

COMMUNITY DEVELOPMENT

Community Development (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Permits/License GIS Data Coordinator	23	1	1	1
Customer Service Concierge Associate I	22	0	1	1
Planner II	22	0	0	1
Inspector III	22	1	1	1
Plans Examiner	21	1	1	1
Plans Reviewer-Residential	21	1	0	0
Inspector II	21	2	2	2
Office Manager	20	1	1	1
Real Estate Specialist HUD Programs	20	0	1	1
Housing Specialist CDBG	20	1	1	1
Real Estate Specialist / NSP	20	1	0	0
Compliance Specialist / CDBG	20	1	1	1
Sr. Zoning Code Enforcement Officer	20	0	1	2
Assistant Permit & License Supervisor	19	1	1	1
Plumbing Inspector	19	1	1	1
Building Inspector	19	2	1	1
Mechanical Inspector	19	1	1	1
Building Inspector / NSP-CDBG	19	0	1	1
Inspector I	19	4	4	4
Apprentice Inspector	18	1	1	1
Commercial Code Enforcement Officer II	17	0	0	2
Planning Specialist Senior	17	0	1	1
Permit & License Coordinator	17	4	3	3
Administrative Assistant	16	0	1	1
Administrative Assistant/ HUD	16	1	1	1
Customer Service Concierge Admin Sec.	15	0	1	1
Business License Inspectors	15	2	2	2
Administrative Secretary	15	1	0	0
Permit & License Technician	13	5	4	4
Office Assistant, Senior	10	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		45	50	54

Significant Expenditure & Staffing Changes

Add: 1 Sr. Zoning Code Enforcement Officer
 1 Planner II
 2 Commercial Code Enforcement Officer II

2020 DEPARTMENTAL SUMMARY

CORRECTIONS

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 a better quality of life for 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.

Keeping our community safe is achieved through the increased security of our institution and by supplying offenders and ex-offenders the tools necessary to stay out of the criminal justice system.

Provide educational and technical skills training to inmates in preparation for their re-entry to society.

Departmental Goals, Objectives, and Issues

Goal I: Under contract with the State of Georgia, house and board state inmates ensuring all care, custody, and re-entry requirements are met. We will make all eligible inmates available for outside work assignments.

- Objective I: Initiate new technical skills training programs or OJT program for inmates by fostering a partnership with Atlanta Technical College or other technical school.
- Objective II: Use inmate labor to assist with construction on the SPLOST Prison renovation project.

Goal II: Ensure prison labor is provided to all Clayton County Departments, the Clayton County Water Authority and upon request and when available to other municipalities in Clayton County. Continue to manage to ensure all work is performed 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 inmate labor to requesting county departments.
- Objective II: Contract with municipalities for inmate labor, upon request.

Long-term Departmental Issues for FY 2021 and Beyond

1. Continue to replace aging fleet of vehicles.
2. Add one (1) additional staff member to handle internal and criminal investigations.
3. Repave rear parking lot of prison leading to loading dock.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Inmate Housing Capacity:	258	258	258	258
Average Number of Inmates:	232	240	240	240
Inmates per Prison Staff Member (Ratio):	4	4	4	4
Total Inmate Man-power Hours:	230,148	193,088	193,088	193,088

2020 DEPARTMENTAL SUMMARY

CORRECTIONS

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	4,139,106	3,922,085	4,057,885	4,751,864
Operations	999,010	1,131,526	1,118,926	1,079,797
Capital Outlay	32,264	67,638	56,451	44,000
Total:	5,170,380	5,121,249	5,233,262	5,875,661

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	1,961	0	0
Capital Outlay	0	0	45,000	0
Total:	0	1,961	45,000	0

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Capital Outlay	56,015	125,874	2,087,694	0
Total:	56,015	125,874	2,087,694	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</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
Corrections Corporal	21	16	17	17
Corrections Counselor	20	0	0	1
Office Manager	20	1	1	1
Corrections Officer, II	20	24	24	27
Senior Trades Specialist	17	1	1	1
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		58	59	63

2020 DEPARTMENTAL SUMMARY

CORRECTIONS

Significant Expenditure & Staffing Changes

Add: 3 Corrections Officers II
1 Correctional Counselor

2020 DEPARTMENTAL SUMMARY

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, and 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 dates for murder cases, so as to be ready for trial on the appointed date.
- Objective III: Continue to use the major case investigative team to assist and advise detectives in police agencies to obtain necessary evidence for successful prosecutions.

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 and maintained.

Goal III: Systematically Compile Strategies that will assist with the continuation of the implementation of the "Tracker" case management program.

- Objective I: Streamline implementation strategies that will assist with the integration of the new CJIS computer program being developed through IT and the courts with the TRACKER case management system.

Goal IV: Continue with jail case disposition being a priority in case management.

- Objective I: Use monthly reports to monitor the jail cases and ensure 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.

2020 DEPARTMENTAL SUMMARY

DISTRICT ATTORNEY

Goal V: Increase the training of countywide law enforcement officers by the District Attorney's Office staff through 2019.

- 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.

Goal VI: Increase the number of Pretrial Intervention and Diversion (PIDP) program participants, who successfully complete 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: Continue to enhance 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 VII: Increase the number of Facebook "Followers" by July 1, 2020.

- 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.
- Objective II: Provide other social media access to the office such as "Twitter."

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

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

- Objective I: Continue to cooperate with Judges in keeping cases efficiently flowing through the court system.

Long-term Departmental Issues for FY 2021 and Beyond

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

2020 DEPARTMENTAL SUMMARY

DISTRICT ATTORNEY

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Felony counts filed:	11,856	12,137	12,700	12,800
Felony counts disposed:	11,600	12,357	12,900	12,950
Misdemeanor counts filed:	1,250	1,274	1,300	1,350
Misdemeanor counts disposed:	1,300	1,359	1,400	1,500
Cost per count filed:	344.40	336.57	335.00	330.00
Cost per count disposed:	349.91	329.08	325.00	320.00
Average number of cases per attorney: 22,500 cts/16 attys (12 in ct rms/2 CAW/2 Exec)	1,466	1,357	1,400	1,450
Victims served:	4,596	4,820	5,000	5,100

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	3,993,601	4,278,438	4,616,689	5,101,415
Operations	253,741	249,855	251,787	312,233
Total:	4,247,342	4,528,293	4,868,476	5,413,648

Federal Narcotics Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	89,943	100,000	25,000
Total:	0	89,943	100,000	25,000

State Narcotics Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	83,802	117,871	121,000	137,181
Operations	0	0	0	0
Total:	83,802	117,871	121,000	137,181

Victim Assistance Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	194,642	207,698	234,895	226,231
Operations	11,729	13,865	14,000	12,000
Operating Transfers Out	0	0	0	0
Total:	206,371	221,563	248,895	238,231

2020 DEPARTMENTAL SUMMARY

DISTRICT ATTORNEY

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	275,438	393,512	406,701	0
Operations	19,623	10,226	118,242	0
Capital Outlay	0	0	35,580	0
Total:	295,061	403,738	560,523	0

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

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	615,537	597,869	639,608	0
Operations	50,791	54,973	93,479	0
Capital Outlay	0	0	0	0
Total:	666,328	652,842	733,087	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
District Attorney	E	1	1	1
Assistant District Atty/Supp	S	0	1	1
Sr. Deputy Chief Assistant District Attorney	S	0	1	1
Chief Assistant District Attorney	S	0	0	0
District Attorney (Child Support)	A	0	0	0
Executive Assistant District Attorney	35	1	1	1
Chief Investigator	33	1	1	1
Deputy Chief Assistant District Attorney	33	2	2	2
Sr. Prosecution Assistant District Attorney	32	3	3	3
Senior Litigation Assistant DA	31	6	6	6
DA Unit Supervisor	30	3	3	3
DA Training Supervisor	30	0	0	0
Senior Assistant DA (Child Support)	29	1	1	1
Senior Assistant District Attorney	29	5	5	5
Investigator III	28	10	10	10
Task Force Investigator II	26	3	3	3
DA Administrative Manager	26	1	1	1
Investigator II	26	2	2	2
Program Development Coordinator	26	1	1	1
Child Support Administrator	25	1	1	1
Assistant Child Support Administrator	25	0	0	0

2020 DEPARTMENTAL SUMMARY

DISTRICT ATTORNEY

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Task Force Investigator	24	1	1	1
Investigator I	24	4	4	4
District Attorney Assistant Admin Manager	23	1	1	1
Victim Assistance Program Manager	21	1	1	1
District Attorney Admin Supervisor	20	1	1	1
Executive Secretary	20	0	0	0
Assistant Child Support Administrator	20	1	1	1
Senior Felony Legal Support Staff	19	4	4	4
Victim Assistance Coordinator, Senior	19	2	2	2
Lead Case Manager (Child Support)	18	2	2	2
Investigator Assistant	17	0	0	0
Victim Assistance Coordinator	17	2	2	2
Legal Assistant	17	4	4	4
Program Development Assistant Coordinator	17	1	1	1
Legal Assistant II	16	0	0	0
Case Manager (Child Support)	16	7	7	7
Legal Secretary	15	0	0	0
Victim Compensation Advocate	15	2	2	2
Victim Advocate	15	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL # OF POSITIONS:		79	81	81

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

ELECTIONS AND REGISTRATION

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and Issues

Goal I: To increase voter participation during Early/Advance Voting.

- Objective I: Expand Early/Advance Voting options.
- Objective II: Promote options using social media trends.

Goal II: To successfully conduct elections in Clayton County.

- Objective I: Designate a departmental custodian of the voting equipment (Elections Technician position).
- Objective II: Update antiquated procedures and processes in accordance to elections mandates.

Goal III: To enhance the Elections Night Tabulation experience in Clayton County.

- Objective I: Upgrade Election Night Reporting software for local elections.

Goal IV: To protect the integrity and image of the elections and voter registration process in Clayton County through the use of upgraded technology.

- Objective I: Increase staff training and provide cross training of staff.
- Objective II: Implement updated software, applications and computer technology.
- Objective III: Increase the security of the Elections Center and maintenance of the voting equipment.

Goal V: To increase the voter participation and voter education in Clayton County.

- Objective I: Conduct (2) two Voter Education Events in each commission district per month.
- Objective II: Utilize technology to demonstrate voter education resources for citizens.
- Objective III: Introduce and demonstrate newly implemented voting equipment to the community.
- Objective IV: Create Voter Education Community Stakeholders Task Force.

Long-term Departmental Issues for FY 2021 and Beyond

1. Designated departmental custodian, (Election Technician) specifically for the maintenance and security of voting equipment and to be in compliance with O.C.G.A 21-2-327.
2. Renovation of the Election Center (former 911 Building) to update security of the building, provide open concept for more transparency on Election Night and provide a facility equipped for training.
3. Continue to strengthen voter education in the community and schools.
4. Continue to stay informed as well as implement information and/or changes in federal, state and local mandates.
5. Transition from paper files to electronic filing system.
6. Provide safe, healthy, functional and efficient work environment as well as storage for department.

2020 DEPARTMENTAL SUMMARY

ELECTIONS & REGISTRATION

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Number of Elections Held	4	4	4	6
Number of Optical Scan Ballots Used	1,116	137,423	25,000	150,000
Number of Registered Voters	171,791	185,485	192,904	200,621

Elections (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	336,825	240,846	370,882	490,842
Operations	120,355	106,426	126,546	140,127
Total:	<u>457,180</u>	<u>347,272</u>	<u>497,428</u>	<u>630,969</u>

Registration (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	421,335	376,450	437,103	547,764
Operations	12,292	15,442	12,318	15,660
Capital Outlay	0	0	0	0
Total:	<u>433,627</u>	<u>391,892</u>	<u>449,421</u>	<u>563,424</u>

Registration (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Elections Director	31	1	1	1
Elections & Registration Official, Supervisor	21	1	1	1
Elections Technician	21	0	0	1
Administrative Assistant	16	1	1	1
Elections & Registration Official	13	<u>4</u>	<u>4</u>	<u>5</u>
Total # of Positions:		7	7	9

Significant Expenditure & Staffing Changes

Add: 1 Elections Technician
1 Elections & Registration Official

Elections (Personnel)

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

2020 DEPARTMENTAL SUMMARY

EMERGENCY MEDICAL SERVICES (EMS)

Mission Statement

Clayton County Fire & Emergency Services is committed to providing our community with a safe place to live, work, and play through cutting edge emergency response and education delivered with compassion and professionalism.

Functions

Clayton County Fire & Emergency Services is comprised of 406 personnel who operate from 14 fire stations, administrative offices and other supporting facilities, utilizing 14 companies which include structure and wild land engines, ladder trucks, ALS ambulances, specialized and support units. CCFES is an all-hazards department that responds to calls for fire suppression, emergency medical, hazardous materials, technical rescue, and natural disaster situations throughout the entire 122 square mile jurisdiction of unincorporated Clayton County and the cities of Jonesboro, Riverdale, Lovejoy, and Lake City. The Clayton County Fire & Emergency Services is governed by the Clayton County Board of Commissioners.

Departmental Goals, Objectives, and Issues

Goal I: Enhance customer service to the citizens, visitors, and employees of Clayton County within the Emergency Medical Services delivery system.

BOC Action Strategy 5.3 (Residential Collaboration)

CCFES Strategic Plan Goals 2, 4, 5, 6

- Objective I: Work with internal and external partners to develop public safety health and wellness program.
- Objective II: Implement Phase IV of the Multi-tiered Mobile Integrated Health Model through collaboration with Southern Regional Medical Center to address mental health issues in the community.
- Objective III: Increase availability of Transport Units for emergent calls through expansion of Community Treatment Unit protocols.

Goal II: Enhance service delivery through the assessment and continued development of existing programs and technology.

BOC Action Strategy 1.3 (Business Growth) & 1.2 (Professional Growth & Development)

CCFES Strategic Plan Goals 1, 4, 5, 6

- Objective I: Develop and implement a clinical workflow for our Critical Care Transports.
- Objective II: Develop and implement an ongoing clinical skills assessment program to identify strengths and weaknesses in EMS.
- Objective III: Expand current CQI Program to include the pediatric population.

Long-term Departmental Issues for FY 2021 and Beyond

1. Address recruitment and retention of paramedics to ensure adequate staffing levels are maintained.
2. Collaborate with SRMC to develop additional protocol to streamline ED flow.
3. Maintain EMS Accreditation through enhanced Continuous Quality Improvement Programs.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Total Calls Received:	42,225	43,275	44,778	46,569
Medical Calls:	31,200	31,809	35,381	39,273

2020 DEPARTMENTAL SUMMARY

EMERGENCY MEDICAL SERVICES (EMS)

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Total Number of Patients:	30,580	31,236	34,405	37,845
Number of Patients Transported:	18,617	18,858	19,967	21,145
Average Response Time (Minutes):	8:01	8:26	8:42	8:21
Total Stations:	14	14	14	15
Stations With Transport Units:	12	12	14	14

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	9,729,713	9,253,012	10,238,319	11,300,236
Operations	1,073,423	1,079,020	1,135,410	1,152,749
Capital Outlay	38,579	0	0	0
Total:	10,841,715	10,332,032	11,373,729	12,452,985

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Community Care Practitioner (APRN)	37	9	9	9
Deputy Chief EMS	31	1	1	1
Deputy Chief Planning	31	1	1	1
Healthcare Information Coordinator	29	1	1	1
EMS Captain	28	4	4	4
Paramedic Lieutenant	27	11	11	11
Fire Lieutenant	26	1	1	1
Paramedic Sergeant	25	14	14	14
Fire Sergeant	24	22	22	22
Firefighter Paramedic	23	10	16	16
Paramedic	22	5	5	5
Master Firefighter/Relief Driver	21	7	7	7
Firefighter EMT	20	31	31	31
Firefighter Recruit	19	19	19	19
Administrative Secretary	15	1	1	1
Principal Secretary	13	<u>1</u>	<u>0</u>	<u>0</u>
Total # of Positions:		138	143	143

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

EXTENSION

Mission Statement

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

Functions

To provide unbiased research based education in:

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

Departmental Goals, Objectives, and Issues

Goal I: Within the fiscal year 2020, Extension will provide educational programming and resources to the citizens of Clayton County.

- Objective I: Five in classroom sessions for 4,000 5th graders. 150 additional youth between the ages of 10 and 18 will participate in one or more of the following clubs; public speaking competitions, consumer judging, horse club, cooking club, community gardening club and community service projects. The focus of the 4-H program is youth leadership training, civic involvement, and community service.

Goal II: Administer and facilitate the Family and Consumer Sciences program.

- Objective I: Provide financial literacy classes, ServSafe Food Safety certification, Chronic Disease Prevention workshops, Housing/HUD counseling, foreclosure prevention education, Homeless Placement through the SHIP program, Parenting Education, Relationship Smarts, Foods & Nutrition education, Food Preservation and safety workshops. Access to healthy lifestyles education for youth through the Clayton Fresh Mobile Market.

Goal III: Administer and facilitate the Agriculture and Environmental Sciences Program.

- Objective I: Facilitate and develop Clayton County Local Food Initiative through further development of the existing local Jonesboro farmers market, providing technical help and education to the development of urban farms and community gardens, provide technical help and educational programs to support the local cottage food industry and small food businesses. Provide educational workshops on home landscaping and gardening for Clayton County residents. Provide low cost agricultural laboratory analytical services to Clayton County residents in the areas of water testing, soil analysis, insect identification and control, plant/tree diseases identification and control. Provide trainings for various departmental landscape management groups. Provide technical training for maintenance crews on pesticide safety for schools and Parks and Recreation grounds.

2020 DEPARTMENTAL SUMMARY

EXTENSION

Long-term Departmental Issues for FY 2021 and beyond

Childhood nutrition habits impact future health. Clayton Fresh Mobile Market and youth programs work to address poor diets, inactivity, knowledge of foods and where they come from, and provides access to fruits and vegetables. The habits formed, decisions made, and knowledge gained during childhood can have a significant impact on future health. The four focus areas of Clayton Fresh are the Pizza Farm, the school-based curriculum, the summer programming, and the special events/workshops.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Number of youth reached through Extension programming:	N/A	12,530	5,000	7,500
Number of residents reached through Extension programming:	N/A	6,938	10,000	10,000
Number of unique educational programs for youth through Extension programming:	N/A	478	500	500
Number of unique educational programs for adults through Extension programming:	N/A	463	250	300
Number of volunteers trained, screened, and utilized for Extension programming:	N/A	296	100	150
Number of directly-related trainings/conferences staff attend:	N/A	14	24	24
Number of unique social media posts to Facebook and Twitter:	N/A	31	52	75
Volunteer Hours:	6,700	0	0	0
Soil Samples:	320	0	0	0
4254-H Enrollment:	4,300	0	0	0
Participants at District Public Speaking:	48	0	0	0
Community Gardens:	168	0	0	0
Farmers Market Attendance:	3,600	0	0	0
Classes Coordinated/Taught:	21,800	0	0	0
Parents as Teachers in ABC's of Parenting:	220	0	0	0
Clayton on the Move Contacts:	300	0	0	0

2020 DEPARTMENTAL SUMMARY

EXTENSION

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	174,768	148,027	247,240	296,923
Operations	56,971	51,427	80,590	82,647
Total:	231,739	199,454	327,830	379,570

Drug Abuse Treatment and Education Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	0	0	0	0
Operations	3,121	2,502	8,000	0
Total:	3,121	2,502	8,000	0

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	31,135	4,808	12,346	0
Operations	27,169	55,929	102,654	0
Total:	58,304	60,737	115,000	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
County Extension Coordinator	S	1	1	1
Program Coordinator	18	1	1	1
Cooperative Extension Agent	S	0	0	0
Secretary/Extension Office	S	0	0	0
County Extension Agent	S	1	1	1
Parent Aide Coordinator	14	1	1	1
Principal Secretary	13	2	2	2
Horticulture Program Assistant	10	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		7	7	7

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

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, and Issues

Goal I: Identify Enterprise Resource Planning (ERP) system to improve decision making and provide timely financial reporting.

- Objective I: Continue implementation of a countywide ERP system to integrate all departments and functions across the County onto a single computer system.
- Objective II: Continue to work with Information Technology to identify hardware, network and support function required for the implementation and operation of the new ERP system.

Goal II: Improve internal business processes to ensure continues sound financial management practices.

- Objective I: Review current financial policies and make revisions where necessary to ensure best practices in sound financial management practices.
- Objective II: Maintain long-term budget plan, which brings the County into operational and programmatic balance.
- Objective III: Operate within budget, funding basic operating systems, liabilities and reserves with current resources for all departments and constitutional offices.
- Objective IV: Invest County resources in ways, which create additional ongoing revenue to reinvest in operations.

Goal III: Improve County Government Operations.

- Objective I: Incorporate the Board of Commissioner's Strategic Plan in the County budget document, tie department performance measures to the plan.

Long-term Departmental Issues for FY 2021 and Beyond

1. Implementation of ERP system for all functions, including HR, Payroll, Asset Management.
2. Have all departments on e-timekeeping solution.
3. Eliminate printing paychecks by having all employees use either direct deposit or pay cards.
4. Continue developing and conducting user department accounting training.
5. Procure budget document preparation software.
6. Work with Central Services to implement countywide purchase and travel card program.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Checks processed by AP per employee:	5,185	2,847	2,358	2,600
Budget per analyst (millions):	\$97.0	\$92.7	\$87.1	\$60.3
Monthly Journal entries:	476	840	2,180	1,500
Budget Amendments processed:	57	67	50	50

2020 DEPARTMENTAL SUMMARY

FINANCE

Received Certificate of Achievement for CAFR:	Yes	Yes	Yes	In Process
Received Distinguished Budget Award:	Yes	Yes	Yes	In Process

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	2,617,707	2,618,301	3,081,191	3,204,049
Operations	(64,708)	(57,215)	(2,927)	97,983
Total:	<u>2,552,999</u>	<u>2,561,086</u>	<u>3,078,264</u>	<u>3,302,032</u>

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	828,568	397,096	406,870	0
Capital Outlay	1,243,580	3,282,709	3,298,168	0
Total:	<u>2,072,148</u>	<u>3,679,805</u>	<u>3,705,038</u>	<u>0</u>

Mailroom (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	36,286	43,292	47,405	49,747
Operations	526,582	558,371	590,400	599,893
Operating Transfer Out	0	0	0	0
Total:	<u>562,868</u>	<u>601,663</u>	<u>637,805</u>	<u>649,640</u>

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
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
System Administrator	31	0	1	1
Pension Manager	30	1	1	1
AP/A/R Manager	30	0	1	1
ERP Systems Analyst	29	0	1	1
Financial Reporting Analyst	28	1	1	1
Payroll Manager	27	1	1	1
Senior Accountant	27	1	2	2

2020 DEPARTMENTAL SUMMARY

FINANCE

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Financial Management Analyst	27	2	2	2
Accounts Payable Manager	27	1	0	0
Accounts Receivable Manager	27	1	0	0
Senior Treasury Manager	27	1	1	1
Finance Grants Analyst Senior	26	1	1	1
Procurement Card Specialist	25	0	1	1
Principal Accountant	25	2	1	1
Grants Analyst HUD	25	1	1	1
Accounts Payable Assistant Manager	25	1	1	1
Principle Accountant S.P.L.O.S.T.	25	1	1	1
Pension Accounting Analyst	25	1	1	1
Payroll Technician, Senior	18	1	1	1
Financial Acct/Computer Technician	17	1	0	0
Accounting Technician, Senior	17	1	1	1
Payroll Technician	16	4	4	4
Administrative Assistant/Records Ret Specialist	16	1	1	1
Administrative Assistant/Stenographer	16	1	1	1
Accounting Technician	15	11	11	11
Receptionist	13	1	1	1
Mail Clerk	12	<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

2020 DEPARTMENTAL SUMMARY

CLAYTON COUNTY FIRE & EMERGENCY SERVICES (FIRE/EMA)

Mission Statement

Clayton County Fire & Emergency Services is committed to providing our community with a safe place to live, work, and play through innovative emergency response and education delivered with compassion and professionalism.

Functions

Clayton County Fire & Emergency Services is comprised of 406 personnel who operate from 14 fire stations, administrative offices and other supporting facilities, utilizing 14 companies, which include structure and wild land engines, ladder trucks, ALS ambulances, specialized and support units. CCFES is an all-hazards department that responds to calls for fire suppression, emergency medical, hazardous materials, technical rescue, and natural disaster situations throughout the entire 122 square mile jurisdiction of unincorporated Clayton County and the cities of Jonesboro, Riverdale, Lovejoy, and Lake City. The Clayton County Board of Commissioners governs the Clayton County Fire & Emergency Services.

Departmental Goals, Objectives and Issues

Goal I: Enhance service delivery by exceeding the standards for fire service deployment.

BOC Action Strategy 1.2 (Professional Growth & Development)

CCFES Strategic Plan Goals 2, 3, 4, 6

- Objective I: - Continue relocation of Fire Station #9 and build out of Fire Station 15.
- Objective II: - Complete master plan and construction of regional burn facility and EVOC Course.
- Objective III – Continue recruiting efforts to maintain staffing levels at, or below, a 6% vacancy rate through established high school pathway programs aimed at increasing the diversity of our work force.

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

BOC Action Strategy 1.3 (Business Growth)

CCFES Strategic Plan Goals 3, 4, 5

- Objective I – Complete transition to Image Trend for the implementation of Fire Inspections, Permitting and Occupancies.
- Objective II – Develop and implement a plan to transition all ToughBooks in the field for EMS PCR's to iPads.
- Objective III – Implement service level agreement with DoIT for transition and management of CCFES domains and information technology management.

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

BOC Pillars: Communication & Image and Quality of Life

CCFES Strategic Plan Goals 4, 5

- Objective I – Build out and fully launch Code Red Mass Communication System.
- Objective II – Deliver training programs agreed to and set forth by the countywide training and exercise planning committee (T.E.P.).
- Objective III – Assess feasibility of implementing an emergency management high school pathway.

Long-term Departmental Issues for FY 2021 and Beyond

1. Address gaps in service identified in the 2017 Standard of Cover analysis within the City of Lovejoy and Stockbridge.
2. Work with Fleet Maintenance to develop a Fire/EMS Vehicle Replacement Program.
3. Continue to assess and modify service delivery system to address gaps in community access to emergency services.

2020 DEPARTMENTAL SUMMARY

CLAYTON COUNTY FIRE & EMERGENCY SERVICES (FIRE/EMA)

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Total Incident Responses:	42,225	43,275	44,778	46,569
Number of Fire Calls:	1,150	826	761	725
Hazardous Situation Calls:	666	757	700	719
Other Call Types:	9,209	9,892	7,927	8,011
Medical Calls:	31,200	31,809	35,381	39,273
Average Response Time (Minutes):	8:01	8:26	8:42	8:21

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	17,327,825	17,503,601	19,589,920	21,519,320
Operations	2,619,747	2,834,806	2,954,161	3,285,578
Capital Lease Principal Payment	0	0	130,000	250,000
Capital Outlay	74,194	312,173	5,889,083	1,878,342
Operating Transfers Out	106,255	0	0	0
Total:	20,128,021	20,650,580	28,563,164	26,933,240

Emergency Management (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	111,215	89,562	244,032	268,130
Operations	8,795	7,727	48,312	53,276
Capital Outlay	37,596	0	206,886	19,000
Total:	157,606	97,289	499,230	340,406

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	4,189	0	0	0
Capital Outlay	0	0	0	0
Total:	4,189	0	0	0

Emergency Management (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	166,692	75,442	100,000	0
Operations	9,989	4,496	(12,279)	0
Capital Outlay	0	0	0	0
Total:	176,681	79,938	87,721	0

2020 DEPARTMENTAL SUMMARY

CLAYTON COUNTY FIRE & EMERGENCY SERVICES (FIRE/EMA)

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	0	0	0
Capital Lease Principal Payment	316,778	0	0	0
Capital Outlay	31,390	0	0	0
Total:	348,168	0	0	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Emergency Services Physician	A	0	0	1
Fire Chief	39	1	1	1
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	21	23	23
Fire Lt/Training Officer	27	0	2	3
Fire Lt/ Deputy Fire Marshall	26	0	2	2
Fire Lieutenant	26	40	38	38
Systems Analyst/Fire	25	1	1	1
Statistical Data Analyst	25	1	1	1
Paramedic Sergeant	25	15	16	16
Inventory Control Supervisor	25	1	1	1
Fire Sergeant	24	36	35	35
Firefighter Paramedic	23	6	5	5
Public Safety GIS	23	1	0	0
Fire Medic	23	0	0	0
Paramedic	22	2	4	4
Master Firefighter/Relief Driver	21	23	28	28
Firefighter III	21	0	0	0
Office Manager	20	1	1	1

2020 DEPARTMENTAL SUMMARY

CLAYTON COUNTY FIRE & EMERGENCY SERVICES (FIRE/EMA)

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Firefighter EMT	20	36	33	33
Firefighter Recruit	19	46	49	49
Firefighter I	19	0	0	0
Fire Supply Specialist	19	1	1	1
Fire Payroll Technician	16	1	1	1
Administrative Secretary	15	1	3	3
Principal Secretary	13	<u>1</u>	<u>0</u>	<u>0</u>
Total # of Positions:		253	263	265

Emergency Management (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Battalion Chief	29	0	1	1
Fire Captain Emergency Management Officer	28	0	1	1
Emergency Management Operations Officer	28	1	0	0
EMA Planning Officer	27	1	0	0
Training & Exercise Officer	21	1	1	1
Administrative Secretary	15	<u>1</u>	<u>0</u>	<u>0</u>
Total # of Positions:		4	3	3

Significant Expenditure & Staffing Changes

Add: 1 Fire/Lt/ Training Officer
1 Emergency Services Physician

2020 DEPARTMENTAL SUMMARY

INFORMATION TECHNOLOGY

Mission Statement

In partnership with Clayton 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, and Issues

Goal I: 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, processes, enterprise planning and decision-making from a project, policy, budgeting, and general technology issues perspective.
- Objective II: 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: Utilize county's Microsoft Enterprise Agreement to take better advantage of cloud services allowing us to:
 - Save county data storage costs by migrating employee files to the cloud.
 - Increase employee mobility and save licensing and management costs of Microsoft Exchange by migrating email services to the cloud.
 - Increase county productivity and collaboration by implementing Microsoft Teams and Microsoft Skype for Business.
- Objective II: Enhance the public's safety and loss prevention at county facilities by completing the camera replacement project.
- Objective III: Increase Clayton County's presence in the cybersecurity communities within local, state and federal jurisdictions.
 - Increase participation in the following:
 - Atlanta Regional Commission's Atlanta chapter of Urban Area Security Initiative (UASI).
 - Georgia Information Sharing and Analysis Center (GISAC).
 - Multi-state Information Sharing and Analysis Center (MS-ISAC), a part of Center for Internet Security.
 - Election Infrastructure Government Coordinating Council (EI-GCC).

Goal III: Continue to provide project planning, management, implementation and support for the technology-centric SPLOST projects.

- Objective I: Continue efforts to align the IT organization with the business needs as defined by the departments within the county, providing implementation, change management and support services.
- Objective II: Continue to provide capacity and succession planning to successfully implement and provide long-term support for all technology SPLOST projects. employee technology training, an optimized datacenter and enhance collaboration within the IT Department.

2020 DEPARTMENTAL SUMMARY

INFORMATION TECHNOLOGY

Objective III: Design and construction of the 2015 SPLOST approved Information Technology Center, a state of the art technology facility that will offer

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 an 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: Continue to 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.
- Objective III: Participate in the planning and design of the SPLOST County Records 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 2021 and Beyond

1. Continue to monitor, and prepare both IT and county staff; to ensure that technology initiatives are sustainable from a fiscal, people, and process resource perspective to provide for the ongoing delivery of services.
2. Upon completion of the major software implementation projects, create an IT Masterplan that will provide a roadmap for the IT Department to implement, and deliver services that support the strategic vision, mission, and goals set by the Board of Commissioners.
3. Succession planning to prepare for the loss of knowledge, experience, and skills from increasing staff retirement eligibility.
4. Develop a managed retention strategy. Identify and implement a solution that can monitor the retention period of electronic records and automate their deletion.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Requests for IT Service Desk Support	26,207	22,857	25,232	26,000
Percent of First-call Resolution	22.4%	10.6%	15.5%	20%
Average Problem Closure Duration (Days)	3.7	4.9	2.6	2
Percent of Requests Resolved within 2 Business Days	73%	74%	73%	75%
Destroyed Records Past Retention Cycle (Boxes)	2,784	4,587	4,834	5,000
Submitted First Time Records to Archives (Boxes)	1,762	1,958	1,768	1,800
Retrieved Records from Archives (Boxes)	6,011	4,796	2,734	3,000
Return Records to Archives (Boxes)	5,984	4,684	2,590	3,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	4,135,535	4,320,772	4,512,735	5,312,862
Operations	1,933,080	2,425,273	2,371,700	3,488,058
Capital Outlay	112,880	209,885	22,450	500,000
Total:	6,181,495	6,955,930	6,906,885	9,300,920

2020 DEPARTMENTAL SUMMARY

INFORMATION TECHNOLOGY

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	0	0	127,440	
Operations	24,409	401,423	254,857	0
Capital Outlay	2,701,356	2,331,884	9,641,775	0
Total:	2,725,765	2,733,307	10,024,072	0

Archives & Records Retention (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	162,062	180,847	200,821	214,318
Operations	11,083	8,542	19,962	25,512
Total:	173,145	189,389	220,783	239,830

Archives & Records (Reimposition SPLOST 2009 Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	0	1,282,705	0
Capital Outlay	8,818	0	0	0
Total:	8,818	0	1,282,705	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Director, Information Technology	38	1	1	1
Assistant Director, Information Technology	34	1	1	1
Division Manager, Application Development	33	1	1	1
Division Manager, Net Infra & Operations	33	1	1	1
Division Manager, Client Services	33	1	1	1
Division Manager, Project Mgmt.	33	1	1	1
PSDN System Manager	33	1	1	1
Network Security Engineer	31	1	1	1
Systems Project Manager	31	1	1	1
Communications Services Coordinator	31	1	0	0
Division Manager, IT Services	31	0	1	1
Desktop Support Services Coordinator	31	1	1	1
Senior Web Technologies Developer	31	0	0	1
Senior IT Business Systems Administrator	31	2	2	3
Division Manager, Archives and Records	30	1	1	1
GIS Technical Coordinator	30	1	1	1

2020 DEPARTMENTAL SUMMARY

INFORMATION TECHNOLOGY

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
IT Business Systems Administrator	29	15	14	13
Web Technologies Dev	29	0	1	0
GIS Analyst	28	1	1	1
Telecommunications Services Coordinator	27	1	0	0
PSDN Services Coordinator	27	0	1	1
Systems Administrator	27	1	1	1
SQL Database Administrator	27	2	2	2
Service Desk Manager	27	0	0	1
IT Asset Management Administrator	26	1	1	1
Communications Technician Senior	25	1	1	1
IT Tec Training Coordinator	25	0	1	1
Physical Sec Sup Tec	24	0	1	1
Communications Technician	24	3	2	2
Desktop Support Technician	24	4	4	8
Wireless Services Support Technician	24	1	0	0
Virtual Infrastructure Administrator	24	1	1	0
Telecommunications Support Tec	24	0	1	1
IT Change Management Specialist	24	1	1	1
IT Project Implementation Specialist	23	1	1	1
Communication Specialist	22	0	1	1
Business Intelligence Specialist	22	0	0	0
IT Technical Training Spec	22	1	0	0
Desktop Support Technician I	21	3	3	0
Software Support Specialist	21	0	0	4
Help Desk Services Coordinator	21	1	1	0
Office Manager- Information Technology	20	0	0	1
Archives & Records Retention Specialist	19	1	1	1
Desktop Support Specialist	16	1	1	1
Enterprise Services Technician I	16	1	1	1
Administrative Services Assistant	16	3	3	2
IT Inventory Control Specialist	14	1	1	1
Archives Inventory Clerk	12	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		61	62	66

2020 DEPARTMENTAL SUMMARY

INFORMATION TECHNOLOGY

Significant Expenditure & Staffing Changes

Add: 4 Software Support Specialist
1 Senior Web Technologies Developer
1 Senior IT Business Systems Administrator
1 Service Desk Manager
4 Desktop Support Technician
1 Office Manager- Information Technology

Delete: 1 Web Technologies Developer
1 IT Business Systems Administrator
1 Virtual Infrastructure Administrator
3 Desktop Support Technician I
1 Help Desk Services Coordinator
1 Administrative Services Assistant

2020 DEPARTMENTAL SUMMARY

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, investigate Ethical Advocate complaints with integrity and assist department directors in reviewing procedures for improvement. The department also provides support services for special projects and quality assurances.

Departmental Goals, Objectives and 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 high-risk assets on a rotating basis.
- 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 processes 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 and Special Projects

- Objective I: Monitor the hotline and maintain open communications with management and departments regarding investigations.
- Objective II: Assist with special projects, such as the ERP implementation.

Long-term Departmental Issues for FY 2021 and Beyond

1. Continue to provide quality assurance on implementation projects beyond ERP.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Internal Audits:	33	14	10	25

***Special Projects such as Quality Assurance for the ERP implementation is the current focus of the department as a whole and will continue throughout the 2020 budget year.

2020 DEPARTMENTAL SUMMARY

INTERNAL AUDIT

General Fund

<u>Expenditures/Appropriations</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	343,290	371,570	375,123	418,085
Operations	9,615	12,180	12,638	17,861
Capital Outlay	0	0	0	0
Total:	352,905	383,750	387,761	435,946

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Director, Internal Audit	34	1	1	1
Associate Auditor, Internal Audit	27	3	3	3
Audit Assistant, Internal Audit	20	<u>0</u>	<u>0</u>	<u>0</u>
Total # of Positions:		4	4	4

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

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 children, assessment and coordination of services for children in need of services, and decisive processing of dependency cases.

Functions

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

Departmental Goals, Objectives, and Issues

Goal I: To prevent the unnecessary and often harmful penetration into the formal juvenile justice system by low-risk youth.

- Objective I: This will be accomplished by expanding the capacity for staffing of low-risk cases before the Clayton County Collaborative Child Study Team and other alternatives to formal processing.

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

- Objective I: This will be accomplished by expanding non-secure, cost-effective and evidence-based alternatives to detention and removal of deprived children from home. Proper handling of a shifting workload with more emphasis on front-end services such as education, mediation, diversion and other programming will also assist in achieving this goal.

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: This will be accomplished by 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 dependency and delinquency.

- Objective I: This will be accomplished through continued collaboration with the school system, law enforcement, and other county agencies to enhance the continuum of services available to at-risk children and families in Clayton County.

Goal V: To upgrade existing technology and expand those resources to maximize efficiency and to provide security for court records and electronic files.

- Objective I: This will be accomplished through the upgrading and replacement of our current courtroom recording and file management system and by completing the transition to our new case management system, JCATS Clayton.

2020 DEPARTMENTAL SUMMARY

JUVENILE COURT

Long-term Departmental Issues for FY 2021 and Beyond

1. Expansion of evidence-based, and promising practices for the treatment of juveniles, falling under the jurisdiction of the Juvenile Court.
2. Securing and expanding funding, and support for reform initiatives, including dose-based probation services and restorative justice practices.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Total # of youth served	4,285	3,286	1,609	1,600
Total # of court hearings	2,607	2,526	1,261	1,200
Total # of intake detention decisions	474	399	183	150
Total # of dependency complaints	642	555	333	225
Total # of informal adjustments (delinquency)	195	207	65	100
Total # of mediations (delinquency)	27	64	15	25
Total # of children placed on probation	266	260	110	125
Total # of commitments to DJJ	40	38	17	30
Total # of children advocated by CASA	1,954	2,032	925	1,500
Total # of Citizen Review Panel hearings	85	89	29	35

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	3,790,240	3,904,914	3,928,203	4,237,347
Operations	405,501	437,886	463,608	452,614
Capital Outlay	0	0	27,892	0
Total:	4,195,741	4,342,800	4,419,703	4,689,961

Juvenile Supplemental Services Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	6,680	5,666	9,500	6,000
Total:	6,680	5,666	9,500	6,000

Other County Grants Fund (County Grants)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	240,009	248,458	286,712	0
Operations	625,716	421,086	648,780	0
Operating Transfer Out	0	0	0	0
Total:	865,725	669,544	935,492	0

2020 DEPARTMENTAL SUMMARY

JUVENILE COURT

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Juvenile Court Judge	A	3	3	3
Director of Juvenile Court Services	35	1	1	1
Director of Juvenile Court Program & Resource	33	1	1	1
Juvenile Court Technology Coordinator	26	1	1	1
Child Welfare Services Coordinator	26	1	1	1
Coordinator JC Grants and Staff Dev	24	1	1	1
Mediation Program Coordinator	23	1	1	1
Chief Restorative Justice	23	1	1	1
Chief Court Operations	23	1	1	1
Chief Field Operations	23	1	1	1
Chief Special Juvenile Justice Program	23	1	1	1
Chief Intake Operations	23	1	1	1
Coordinator JC Program Dev and Ser	23	1	1	1
Clerk of Court	23	1	1	1
JDAI Coordinator	23	1	1	1
Paralegal Senior	23	1	1	1
Citizen Review Panel Coordinator	22	1	1	1
CASA Volunteer Supervisor	19	6	6	6
CASA Training Supervisor	19	1	1	1
Juvenile Court Officer II	19	4	4	4
Juvenile Court Officer	18	20	20	20
Juvenile Court Office Administrator Senior	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:		64	64	64

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

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

Departmental Goals, Objectives, and Issues

Goal I: Growth Management: Foster an Organizational Culture of Innovation.

- Objective I. Design programs, services, and collections based on citizens evolving needs and interest giving people access to new technology.
- Objective II: Deepen the impact of the Library's extensive physical assets in every neighborhood in the city.
- Objective III: Harness innovative approaches to improving operations and services, through redesign of library spaces, and operational systems.
- Objective IV. Deliver services, not only within the walls of our libraries, but also in patrons' homes, schools, and workplaces through our online presence.
- Objective V. Maintain welcoming, safe, and technology enhanced spaces for learning, and exploration.
- Objective VI. Design and offer programs, and services to build cultural literacy.

Goal II: Economic Opportunity: Transform the Library into a learning environment where anyone can experiment with new technologies, utilizing our Maker Spaces to serve as Business Incubators for STEAM ventures and workforce development training sites.

- Objective I: Providing expert staff, who are trained to support learning, who will instill a love of reading and, engage children's curiosity and exploration.
- Objective II. Offer an array of evidence-based programs and services in partnerships with schools, and cultural institutions that advance learning throughout the school year.
- Objective III. Facilitate access to relevant and engaging materials, including state-of-the-art technology and digital resources.
- Objective IV. Provide connection to college and career pathways, including structured career exploration opportunities such as experiences; with special emphasis on digital media, arts and technology careers.
- Objective V. Offer interest-based projects, activities and mentorship to develop 21st century skills, supporting academic needs and fostering personal growth.
- Objective VI. Create an efficient process for connecting job seekers to high-quality resources and services.

Goal III: Communication & Image: Establish the Library as a civic focal point and resource hub through the enhancement of the library's dynamic public image.

- Objective I: Offer STEAM-focused materials, workshops and interactive learning opportunities that encourage school-aged children to become involved with science, technology, engineering, arts and math learning early.

2020 DEPARTMENTAL SUMMARY

LIBRARY SYSTEM

- Objective II. Provide knowledgeable, well-trained library staff with the expertise to support social development, interests and learning.
- Objective III. Equip and train staff to refer patrons to relevant, high-quality resources throughout the city and bring those resources to the library as needed.
- Objective IV. Focus on engaging parents and caregivers to help their children build a foundation of literacy to underlie future success.
- Objective V. Host programs and resources that foster civic engagement.
- Objective VI. Stock current, diverse and engaging books and digital content that meet the needs of adults and are responsive to their interests.

Goal IV: Governance: Lead the movement to provide crucial early learning experiences, support school curriculum through collaborative relationships, and close the educational achievement gaps.

- Objective I: Ensure every teacher, school administrator, and parent liaison is aware of the library's ability to provide students with homework assistance, access to technology, and diverse resources collection.
- Objective II: Strengthen the Library's contribution to seamless access of information for all citizens of Clayton County.
- Objective III: Adapt service models that revolutionize library services and ensure the citizens of Clayton County have the skills to find, evaluate, and use information to meet their needs.
- Objective IV. Pursue opportunities to support adaptive and self-paced education, allowing school-aged children and adults to actively participate and learn in a personalized way.
- Objective V. Maintain a well-trained staff that provides reference and research guidance, including referrals to outside organizations.

Goal V: Quality of Life: Establish a system-wide, coordinated outreach program to ensure Library staff know and participate in the life of the communities and neighborhoods we serve.

- Objective I: Focus on professional development for children's librarians to ensure a well-trained staff with early childhood development expertise.
- Objective II: Explicitly communicate staff expertise skills to patrons, and external partners to ensure they are utilized maximally.
- Objective III. Provide best-in-class programs and services, that advance early-childhood and pre-kindergarten learning.
- Objective IV. Offer relevant, supportive resources including a current, diverse and responsive collection of books, toys and age-appropriate digital materials that support learning
- Objective V. Promote fully inclusive policies that support our principle of free and open access.

Goal VI: Fiscal Responsibility: Assess service strategies and staffing models regularly to ensure the Library is using public dollars wisely to meet the needs of the community.

- Objective I: Support the development of technology skills for staff and the public.
- Objective II. Provide meeting space for Community Based Organizations (CBOs) and neighborhood groups to convene, host activities and offer information and services to patrons.
- Objective III: Create learning opportunities with public, private, and nonprofit partners to maximize the best of Library and community resources to ensure fiscal responsibility and transparency in the utilization of Library financial resources.
- Objective IV. Develop increasingly engaging patron-focused libraries and digital spaces.
- Objective V. Grow our strong brand and drive more comprehensive awareness across all potential patrons and stakeholders

2020 DEPARTMENTAL SUMMARY

LIBRARY SYSTEM

- Objective VI. Engage patrons through surveys, observation and interviews to learn about their needs interests, and proactively design collaborative approaches with relevant organizations to meet those needs.

Long-term Departmental Issues for FY 2021 and Beyond

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

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Number of Library Branches:	6	6	6	7
Average Operating Hours per week:	67	67	67	67
Library Visits:	872,845	888,345	998,468	1,264,251
Public Use Computers Available:	449	500	570	625
Average Monthly Public Computer Use:	42,309	28,763	34,674	38,295
Attendance at Children's Program:	38,212	50,586	56,785	62,596

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	2,686,439	2,578,096	3,101,526	3,354,507
Operations	838,966	634,024	752,366	833,775
Capital Outlay	0	0	0	0
Casualty and Other Losses	22	3	5	0
Total:	3,525,427	3,212,123	3,853,897	4,188,282

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	16,030	(47)	0	0
Operations	34,838	27,952	180,834	0
Operating Transfer	15,137	11,529	0	0
Total:	66,005	39,434	180,834	0

2020 DEPARTMENTAL SUMMARY

LIBRARY SYSTEM

Reimposition SPLOST 2009 Fund

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	0	7,925	0
Capital Outlay	387,130	350,994	5,027,259	0
Total:	<u>387,130</u>	<u>350,994</u>	<u>5,035,184</u>	<u>0</u>

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Director- Library Services	36	1	1	1
Deputy/Assistant Library Director	S	5	5	5
Associate Dir. Technology/Innovation	24	1	0	0
VS Librarian	24	0	1	1
Headquarters Managing Librarian	24	1	1	1
Associate Dir Youth Services	24	1	1	1
Branch Librarian	24	5	5	5
Library Branch Manager Senior	22	0	0	0
Circulation Manager	18	1	1	1
Library Technical Supervisor	18	0	1	1
Associate Dir. Tech/Materials Management	24	1	0	0
Administrative Assistant/Office Manager	16	2	2	2
Library Youth Services Assistant	15	7	8	8
Library Assistant, Senior	15	6	6	6
Library Technical Assistant	14	2	2	2
Library Assistant	12	<u>16</u>	<u>16</u>	<u>16</u>
Total # of Positions:		49	50	50

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

MAGISTRATE COURT

Mission Statement

The mission of Magistrate Court is to provide timely, and accurate information to all individuals who come in contact with the Court; and to remain accountable to all citizens who require the Court's assistance with resolving their respective 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 both arrest and search warrants; and Abandonment hearings. In many instances, Magistrate Court sits by designation for the Superior Court judges by handling the following: T.P.O. (Temporary Protective Orders) hearings, Preliminary/Probable Cause hearings for both felony and misdemeanor arrests, and Bond hearings. In addition, the Magistrate Court judges are available to sit as needed, upon request from State and Superior Court, to assist with various civil and criminal matters.

Departmental Goals, Objectives, and Issues

Goal I: To become proactive in need for Clayton County's Magistrate Court to restructure current processes.

- Objective I: Identify instances where the individual is entitled to a SOB (Signature Bond) or O.R. (Own Recognizance Bond).
- Objective II: Partner with Probation Department to institute Pre-Trial Diversion programs.
- Objective II: Work with law enforcement agencies, and Solicitor's Office to recreate WAA (Warrantless Arrest Affidavits) to comply with newly enacted law.

Goal II: Begin utilization of electronic access to and dissemination of documents from Magistrate Court.

- Objective I: Create system whereby subpoenas for court attendance are disseminated electronically to all law enforcement agencies in Clayton County, utilizing the current Clayton County CPU 8 program.
- Objective II: Ensure that we have 100% involvement of law enforcement agencies in both accessing as well as acknowledging receipt of documents from Magistrate Court.

Goal III: Assist Superior Court with the Veteran's Treatment Accountability Court.

- Objective I: Assist Superior Court Judge Robert Mack with the newly established Veteran's Treatment Court.
- Objective II: Continue collaboration with veteran's programs in and around Clayton County to ensure continuity of this invaluable accountability court.
- Objective III: Insure that Magistrate Court is capturing the data and statistics needed to monitor, and define the type of cases that veterans in this county are being arrested for.

Goal IV: Initiate collaboration with Clayton County resources, State of Georgia partners, Clayton County Schools, and other agencies within the community to address homelessness in the County.

- Objective I: Insure involvement of all affected partners in Clayton County to research and understand the proliferation of homelessness.
- Objective II: Begin to collect data that serves as an indicator of the effects of homelessness on the youth and students in Clayton County.

2020 DEPARTMENTAL SUMMARY

MAGISTRATE COURT

- Objective III: Partner with Superintendent Beasley to create solutions for the 2,000 plus students who are currently homeless in this County.

Goal V: To continue to facilitate greater access to the Court for non-English speaking citizens by providing all necessary court forms and documentation in the languages most often used in court. Based on recent demographics, the Hispanic/Latino community now represents 13% of the total population in Clayton County, thereby encompassing a large sector of the county.

- Objective I: Hire a Hispanic/Latino intern to serve as a liaison between the court and the large number of individuals, of Hispanic descent, who are filing T.P.O.'s due to allegations of domestic abuse.
- Objective II: Complete translation of all court-related documents into Spanish, which represents 80% of all other languages spoken.
- Objective III: Identify and partner with community agencies that speak Spanish and can assist with individuals coming into the court system, who are of Hispanic/Latino descent.

Long-term Departmental Issues for FY 2021 and Beyond

1. Continue researching the feasibility of developing both pre-trial services, and probation through Magistrate Court.
2. Continue researching the feasibility of a mental health treatment program.
3. Continue working with various departments within the county to insure smooth access, and transition to court technology.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Bond Hearings:	600	1,608	394	1,695
Claims Cases:	7,916	8,397	1,134	8,728
Dispossessory Cases:	19,670	21,832	3,991	23,657
Ordinance Violations:	1,091	723	124	850
Abandoned Motor Vehicle Cases:	3,108	3,307	533	3,421
Temporary Protective Orders:	1,649	1,943	271	2,050
Search Warrants:	734	874	139	995
Arrest Warrants:	3,410	4,130	772	4,920
Warrantless Arrest: Felony:	3,689	3,532	644	3,754
Warrantless Arrest: Misdemeanor:	12,429	12,589	2,266	12,692
Total Warrants Issued:	16,118	21,125	3,821	22,361
Preliminary Hearings:	11,722	11,993	2,708	12,100
First Appearance:	19,445	20,332	1,227	22,557
Child Abandonment:	365	398	26	420
Criminal Pre-Issuance Warrants:	1,621	1,311	228	1,015

2020 DEPARTMENTAL SUMMARY

MAGISTRATE COURT

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,017,256	939,689	960,523	1,042,401
Operations	164,034	158,041	179,608	176,898
Capital Outlay	0	0	32,000	15,000
Total:	1,181,290	1,097,730	1,172,131	1,234,299

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Chief Magistrate Court Judge	E	1	1	1
Associate Magistrate Court Judge	A	3	3	3
Associate Chief Magistrate Court Judge	A	0	0	0
Chief of Staff/Magistrate	29	1	1	1
Law Clerk, Senior	27	0	0	0
Judiciary Assistant/Magistrate Court	22	1	1	1
Judiciary Secretary	17	2	2	2
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.

2020 DEPARTMENTAL SUMMARY

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, and 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 2020.

Long-term Departmental Issues for FY 2021 and Beyond

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

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
General Fund Expenditures:	187,995,206	203,852,677	210,591,669	218,693,214

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	463,952	573,920	576,223	(3,463,452)
Operations	15,207,090	23,768,411	14,160,893	14,784,670
Capital Lease Payment	1,212,279	1,257,329	1,303,229	1,352,530
Capital Outlay	1,600,894	2,325,370	50,000	0
Operating Transfer Out	2,537,897	4,406,807	4,799,361	3,533,933
Total:	21,022,112	32,331,837	20,889,706	16,207,681

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	0	(82,878)	601,445
Total:	0	0	(82,878)	601,445

Reimposition SPLOST 2004 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	207,147	141,638	319,262	0
Total:	207,147	141,638	319,262	0

2020 DEPARTMENTAL SUMMARY

OTHER GENERAL GOVERNMENT

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	236,979	207,865	450,346	0
Total:	<u>236,979</u>	<u>207,865</u>	<u>450,346</u>	<u>0</u>

Reimposition SPLOST 2015 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	9,298,342	10,097,459	1,943,303	0
Capital Outlay	0	596,368	25,162,965	0
Operating Transfer Out	13,078,718	13,270,938	13,270,938	0
Total:	<u>22,377,060</u>	<u>23,964,765</u>	<u>40,377,206</u>	<u>0</u>

Personnel

No personnel in this department.

Local Assistance Grants

General Fund	2019 Unaudited	2020 Budget
Calvary Refuge	25,000	0
Alzheimer's Support	35,000	0
Rainbow House	175,000	0
Arts Clayton	85,000	0
Clayton Soil and Conservation	4,200	0
Family and Children Services	116,825	0
Community Service- Legal Aid	234,000	0
Family Care	22,600	0
Hearts to Nourish	15,000	0
Community Service-Rent/Utilities Aid	30,000	0
Housing Authority/Home Repair	10,000	0
Historic Jonesboro	10,000	0
Amazing Grace Evangelical	10,000	0
Good Shepard Clinic	20,000	0
Vietnamese Social Center	2,500	0
Department of Human Resources-Health Depart	698,000	698,000
Department of Human Resources-Mental Health	369,000	369,000
Undesignated Local Assistance Grants	0	815,125
Total	<u>1,862,125</u>	<u>1,882,125</u>

2020 DEPARTMENTAL SUMMARY

OTHER GENERAL GOVERNMENT

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

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes

2020 DEPARTMENTAL SUMMARY

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, and Issues

Goal I: Administration and Organization: To systematically and efficiently provide 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 the types of programs needed ensuring a wide variety of opportunities for people of Clayton County.

Long-term Departmental Issues for FY 2021 and Beyond

1. To be awarded the Georgia Recreation & Parks Association Agency of the Year Award.
2. To be awarded national awards on behalf of the National Recreation and Parks Association.
3. The hiring and retention of qualified staff.
4. Development of new partnerships and sponsorships to assist in decreasing dependency of the General Fund.
5. Implementation, management, and completion of 2009 and 2015 SPLOST projects.
6. Continue marketing and branding program to increase visibility in the community.
7. Maintain our national accreditation.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Percent of Citizens satisfaction with appearance of parks:	91%	92%	93%	93%
Number of park acres per 1,000 population:	8.1	8.1	8.2	8.2
Percent of SPLOST spending plan achieved:	91%	93%	95%	95%
Percent of users satisfied with recreation services:	87%	87%	88%	88%
Ratio of developed and underdeveloped park acres per grounds maintenance FTE:	1:25	1:25	1:25	1:25

2020 DEPARTMENTAL SUMMARY

PARKS AND RECREATION

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	4,759,683	4,881,681	5,354,551	5,712,941
Operations	1,181,265	1,254,412	1,168,117	1,271,367
Capital Outlay	37,331	193,819	170,881	25,000
Casualty and Other Losses	236	1,099	114	120
Total:	5,978,515	6,331,011	6,693,663	7,009,428

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	1,709	5,232	0	0
Capital Outlay	152,659	36,773	0	0
Total:	154,368	42,005	0	0

Roads & Recreation Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	26,939	105,199	17,867,796	0
Capital Outlay	196,492	1,092,820	36,957	0
Total:	223,431	1,198,019	17,904,753	0

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	62,668	130,569	516,517	0
Capital Outlay	469,763	2,452,036	10,536,262	0
Total:	532,431	2,582,605	11,052,779	0

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	39,735	142,282	0
Capital Outlay	0	51,426	16,767,674	0
Total:	0	91,161	16,909,956	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Director of Parks and Recreation	38	1	1	1
Assistant Director/Parks and Recreation	34	1	1	1
International Park Deputy Administrator	26	1	1	1

2020 DEPARTMENTAL SUMMARY

PARKS AND RECREATION

Personnel

Title	Pay Grade	FY 2017	FY 2018	FY 2019
Parks Deputy Administrator	26	1	1	1
Deputy Administrative Services	26	1	1	1
Deputy Athletics Administrator	26	1	1	1
Deputy Administrator Greenspace	26	1	1	1
Deputy Administrator Marketing & Comm	26	1	1	1
Recreation Center Manager	21	4	4	4
Therapeutic Recreation Manager	21	1	0	0
Park Maintenance Manager	21	1	1	1
Special Services Manager	21	1	1	1
Aquatic Manager	21	1	1	1
Athletic Manager	21	1	1	1
Greenspace Maintenance Manager	21	1	1	1
Constituent/Special Ser Manager	20	1	0	0
Marketing & Communications Superintendent	20	1	1	1
Parks Maintenance Coordinator, Senior	19	3	3	3
Therapeutic Recreation Coordinator	18	1	1	1
Athletic Coordinator	18	5	5	5
Program Coordinator	18	9	7	7
Aquatics Coordinator	18	0	1	1
Administrative Service Specialist	18	5	5	5
Executive Assistant	18	1	1	1
Greenspace Coordinator	18	0	1	1
Aquatics Coordinator	18	0	0	1
Administrative Secretary	15	3	3	3
Parks Maintenance Crew Leader	14	4	4	4
Athletic Recreation Leader	14	1	1	1
Greenspace Ranger, Senior	13	1	0	0
Parks Maintenance Worker, Senior	12	8	9	9
Center Maintenance Worker, Senior	12	5	5	5
Parks Maintenance Worker	10	7	10	10
Assistant Program Coordinator	10	1	1	1
Custodian	8	1	0	1
Total # of Positions:		75	75	77

Significant Expenditure & Staffing Changes

Add: 1 Aquatics Coordinator
1 Custodian

2020 DEPARTMENTAL SUMMARY

PERSONNEL

Mission Statement

Human Resources will provide strategic, innovative, data-driven, timely approaches to executive leadership, leaders/managers, employees and external stakeholders. We are committed to develop and implement innovative practices, policies and procedures to address today's work environments.

Functions

The Human Resources team delivers outstanding, effective human resources management services to our partners through the following functions: Administration/Public Relations; Benefits Administration/Workers' Compensation; Compensation & Classification/Workforce Analytics; Professional Development/Employee Relations.

Departmental Goals, Objectives, and Issues

Goal I: To Increase Public Relations in an effort to develop a positive brand, partnerships with external business owners and a strong citizenship.

- Objective I: Move towards an employment resource center with a focus on providing resources to assist citizens in obtaining employment.
- Objective II: To increase external partnerships and promote positive branding through the enhancement of our County-wide internship program.

Goal II: Employee Relations - To develop initiatives to promote employee satisfaction in an effort to increase the quality of the work environment with a focus on the employees and family.

- Objective I: To increase employee relations through various strategies.
- Objective II: To implement a County-wide enhanced, robust onboarding process.
- Objective III: Work with local vendors to expand employee perk program.
- Objective IV: Work with corporate partners to promote brand and offer various workshops to employees and their families.

Goal III: Work Force Analytics - To promote data-driven decision-making.

- Objective I: To implement this function to generate, capture, and analyze various human resources metrics.
- Objective II: To implement a yearly human resources audit to self-evaluate the Human Resources Department's effectiveness.

Goal IV: Professional Development - To promote promotional development throughout the organization with a focus on becoming a learning organization.

- Objective I: To implement a County-wide PEP that focuses on career tracks.
- Objective II: To maintain and increase participation rates for both curricula.
- Objective III: To develop Track 4 curriculum for executive leadership.
- Objective IV: To implement knowledge management strategies.

Goal V: Benefits Administration- To identify and implement cost savings measures to control health related costs.

- Objective I: To implement an on-site clinic.
- Objective II: To work closely with broker/consultant to identify various cost containment strategies.
- Objective III: To provide educational workshops to educate employees on maximizing their benefits.
- Objective IV: To improve overall functions through the use of various strategies.

2020 DEPARTMENTAL SUMMARY

PERSONNEL

Long-term Departmental Issues for FY 2021 and Beyond

1. Continue to move towards becoming a Human Resources center for external stakeholders.
2. Continue efforts and strategies to become a data-driven Human Resources function.
3. Continue to work with broker/consultant to identify innovative solutions for benefits administration.
4. To implement County-wide succession plans.
5. To become known as one of the best places to work through the implementation of various strategies.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Number of Employment Applications Processed	29,070	32,742	37,742	37,742
Number of New Hires Processed	548	381	400	400
Number of Terminations Processed	665	598	638	638
Number of Personnel Actions Processed	3,311	3,367	3,867	3,867
Number of HR Resignations, Terms, Retirements	2	4	2	2
Human Resources Turnover Rate	1.35%	2.5%	1.35%	1.35%
Number of Active Employees	2,574	2,604	3,104	3,104
Number of HR Budgeted Positions	18	16	20	20
Human Resources Ratio	1:43	1:63	1:1	1:1
Number UI Claims Processed	49	66	66	66
Number of Employees Attending NEO	292	365	365	365
Number of Open Records Requests Processed	41	76	83	83
Number of Verifications of Employment	930	750	757	757
Number of FMLA Requests Processed	337	381	506	506
Number of Civil Service Appeals Received	13	13	23	23
Number of Civil Service Grievances Received	1	8	10	10
Number Civil Services Cases Ruled for Appellants	2	4	4	4
Number of Civil Services Cases Heard by CSB	--	17	20	20
Employees Enrolled in Wellness Plans	1,152	1,589	1,714	1,714
Employees Enrolled in Kaiser Senior Advantage	--	208	208	208
Employees Enrolled in Self-Funded MA	--	312	312	312
Employees not Enrolled in Medical Plans	467	502	502	502
Workers' Compensation Claims	--	270	333	333

2020 DEPARTMENTAL SUMMARY

PERSONNEL

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	992,714	1,019,359	1,152,602	1,323,256
Operations	86,816	144,048	92,311	112,223
Capital Outlay	0	0	0	0
Total:	1,079,530	1,163,407	1,244,913	1,435,479

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	0	0	34,448	0
Total:	0	0	34,448	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</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	1	1	1
HR Supervisor	25	0	0	0
HR Trainer	25	0	0	0
HR Assistant Manager	22	2	2	2
Executive Assistant/Human Resources	20	1	1	1
Office Admin/HR Leave Coordinator	20	1	1	1
HR Analyst II	18	0	7	7
HR Analyst Senior	18	0	0	0
Office Administrator	17	0	0	0
HR Analyst	16	7	0	0
HR Specialist	15	0	0	0
HR Benefits Clerk	14	0	0	1
HR Technician	14	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		16	16	17

Significant Expenditure & Staffing Changes

Add: 1 Human Resources Benefits Clerk

2020 DEPARTMENTAL SUMMARY

POLICE

Mission Statement

To serve and protect all citizens with an emphasis on integrity, transparency and professionalism.

Functions

The Clayton County Police Department is dedicated to establishing safer communities by building community partnerships based on a foundation of trust, confidence, communication, transparency and professionalism. 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.

Vision Statement

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

Departmental Goals, Objectives, and Issues

Our three (3) year organizational plan strives to achieve our goals and objectives through operational efficiency to provide for the wellness of our community. The Clayton County Police Department has developed five (5) goals that will assist in facilitating needed organizational outcomes, integrate with Clayton County priorities and goals, and ensure that the department functions at the highest level of effectiveness, efficiency and adaptability to produce a safe and secure environment for our citizens and businesses and improve quality of life. The five (5) goals are outlined below with corresponding objectives and Clayton County Government Strategic Parameters.

Goal I: Recruitment of Qualified Candidates and Retention of Quality Personnel within the Clayton County Police Department:

- Objective I: Interview military personnel separating from service (TAP Class participation) and college visits.
- Objective II: Establish educational, employment and mentorship pathways for local citizens/students to positions within the department.
- Objective III: Educate employees regarding resources available to them in order to cultivate a positive work environment (i.e. GATEWAY Program, Internal/External Training, Internal movement throughout divisions).

Goal II: Reduce, solve and prevent crime within Clayton County Police jurisdiction:

- Objective I: Cultivating stronger alliances with all law enforcement agencies to ensure maximum crime prevention/solvability in an effective and expeditious manner.
- Objective II: Reduce gang violence, using proven methods and non-traditional civil enforcement remedies.
- Objective III: Increase high visibility presence through aggressive traffic enforcement.

2020 DEPARTMENTAL SUMMARY

POLICE

Goal III: Integrate technology within our organization for improved internal and external communication:

- Objective I: Provide internal training and external education regarding current technological capabilities being utilized by the department.
- Objective II: Exploration of future communication systems (i.e., texting to E911).
- Objective III: Public dissemination of meetings held within the department on current local issues and citizen's concerns.

Goal IV: Operational and Tactical Equipment Enhancement:

- Objective I: Provide tactical first aid training and improved first aid equipment to sworn and field personnel.
- Objective II: Enhancing tactical options for our sworn and field personnel.
- Objective III: Upgrade current equipment to meet the needs of current and future public safety operational readiness to ensure optimal utilization of resources.

Goal V: Improve quality of life.

- Objective I: Decrease response time to priority calls.
- Objective II: Increase the number of Code Enforcement and Animal Control personnel.
- Objective III: Create a special needs database/registry for missing persons (adults/juveniles).

Long-term Departmental Issues for FY 2021 and Beyond

1. Hiring new employees and the retention of current employees.
2. Continue replacing the departments ageing vehicle fleet and repairs with fleet maintenance.
3. Northwest Police Precinct SPLOST Project/Commission District 2, Police Precinct Sector 2.
4. Improving the quality of life through effective and strategic crime enforcement, prosecutions, and through efficient and aggressive Code Enforcement.
5. Restructure/ Growth regarding outgrowing area and facility grounds (i.e., parking lot needs to be expanded to parking deck).
6. Increase partnerships with other law enforcement agencies to better target narcotics, gangs and other organized criminal enterprises.

Police (Performance Measurements)

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Calls Dispatched	338,402	410,970	418,512	460,363
Incident Reports	28,270	18,937	16,534	17,000
Traffic Accident Reports	13,055	11,835	11,448	11,550
Family Violence Reports	1,716	2,263	1,980	2,178
DUI Arrests	398	379	288	316
Citations	28,135	26,112	28,144	30,955

2020 DEPARTMENTAL SUMMARY

POLICE

Narcotics (Performance Measurements)

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Total Narcotics Cases:	802	810	800	815
Total Value Narcotics Removed from the Streets:	19,604,590	44,591,151	25,000,000	27,000,000
Total Arrests:	663	1,114	750	800

Central Communications/E-911 (Performance Measurements)

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Total 911 Calls:	683,408	647,997	728,412	764,832
911 Calls Dispatched Within 1 Minute:	80%	88%	86%	88%
Law Enforcement Calls for Service:	347,295	325,477	361,051	365,050
Officer Initiated Law Enforcement Calls:	163,137	131,685	136,872	135,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	26,923,016	29,196,194	32,473,275	37,067,524
Operations	1,513,811	1,796,229	2,999,954	2,107,975
Capital Outlay	50,949	125,272	161,444	32,000
Casualty and Other Losses	2	(8)	0	0
Total:	<u>28,487,778</u>	<u>31,117,687</u>	<u>35,634,673</u>	<u>39,207,499</u>

Special Operations (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	12,481	0	0
Total:	<u>0</u>	<u>12,481</u>	<u>0</u>	<u>0</u>

Narcotics (General Fund)

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,344,082	0	0	0
Operations	31,434	29,788	32,674	38,376
Capital Outlay	303	0	0	0
Casualty and Other Losses	0	0	0	0
Total:	<u>1,375,819</u>	<u>29,788</u>	<u>32,674</u>	<u>38,376</u>

2020 DEPARTMENTAL SUMMARY

POLICE

Central Communications (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	291,016	119,845	158,737	156,795
Operations	1,136	1,989	1,120	1,414
Total:	292,152	121,834	159,857	158,209

E-911 Fund (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	2,744,147	2,589,103	3,279,769	3,648,145
Operations	528,707	879,200	834,688	772,718
Capital Outlay	473,713	0	102,450	0
Total:	3,746,567	3,468,303	4,216,907	4,420,863

Federal Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	19,277	225,000	35,000
Total:	0	19,277	225,000	35,000

Narcotics (Federal Condemnation Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	144,776	163,372	0	127,000
Total:	144,776	163,372	0	127,000

Narcotics (State Condemnation Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	220,459	120,772	150,500	134,319
Capital Outlay	0	7,492	0	0
Total:	220,459	128,264	150,500	134,319

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	222,355	108,239	110,303	0
Capital Outlay	98,025	289,291	541,374	0
Casualty and Other Losses	0	0	0	0
Total:	320,380	397,530	651,677	0

2020 DEPARTMENTAL SUMMARY

POLICE

Re-imposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Capital Outlay	40,538	209,302	1,768,063	0
Total:	40,538	209,302	1,768,063	0

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	13,383	4,140	0	0
Capital Outlay	239,475	930,762	400,955	0
Total:	252,858	934,902	400,955	0

School Patrol (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	282,887	0	0	0
Total:	282,887	0	0	0

Animal Control (Re-imposition SPLOST 2009 Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	117,147	0	0	0
Capital Outlay	1,150,515	0	0	0
Total:	1,267,662	0	0	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Police Chief	A	1	1	1
Animal Control Veterinarian	36	1	1	1
Deputy Chief of Police	35	2	2	2
Police Major	31	7	7	7
Legal Advisor	31	1	1	1
Aviation Manager Captain	31	1	1	1
Aviation Mechanic	29	1	1	1
Police Captain	28	16	16	16
Assistant Aviation Manager	28	1	1	1
Programmer Analyst	27	1	1	1
Police Training Instructor II	26	1	1	1
Police Lieutenant	26	30	30	30

2020 DEPARTMENTAL SUMMARY

POLICE

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Police Pilot	26	1	1	1
Police Sergeant	24	41	41	41
Tactical Flight Officer	24	3	3	3
Police Sergeant/Crime Analyst	24	1	1	1
Paralegal Senior	23	1	1	1
Field Training Officer	22	0	0	30
Police Investigator	22	50	50	49
Crime Scene Investigator	22	11	11	11
Police Officer III	21	0	0	0
Master Police Officer	21	52	52	43
Police Community Relations	20	1	1	1
Police Officer II	20	176	176	156
Helicopter Mechanic	20	1	1	1
Civilian Supervisor- Code Enforcement	19	0	2	2
Code Enforcement Supervisor	19	0	0	2
Crime Analyst	18	2	2	2
GCIC Terminal Agency Coordinator	18	1	1	1
Code Enforcement Officer II	18	3	3	3
Civilian Crime Scene Technician	17	0	0	3
Animal Control Veterinary Tech	17	0	1	1
Commercial Code Enforcement Officer II	17	0	4	2
Administrative Assistant	16	1	1	1
Police Payroll Technician	16	1	1	1
Commercial Code Enforcement Officer	16	2	2	2
Code Enforcement Officer I	16	12	12	20
Code Enforcement Office/ CDBG-HUD	15	1	1	1
Animal Control Supervisor	15	2	2	2
Animal Control Rescue Coordinator	15	1	1	1
Administrative Secretary	15	2	2	2
Police Services Supervisor	14	1	1	1
Animal Control Officer	13	12	12	14
Principal Secretary	13	6	6	6
Animal Control Kennel Technician	12	0	0	4
Police Services Clerk	12	13	13	13
Secretary	12	<u>6</u>	<u>6</u>	<u>6</u>
Total # of Positions:		467	474	491

2020 DEPARTMENTAL SUMMARY

POLICE

Central Communications (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Office Manager	20	1	1	1
False Alarm Administrator	16	1	1	1
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		3	3	3

E-911 (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
E-911 Communications Administrator	27	1	1	1
E-911 Operations Manager	27	1	1	1
Training & Professional Standards Coordinator	25	2	2	2
E-911 Communications Record Cust	23	1	1	1
Communications Supervisor	23	4	4	4
Communications Dispatcher, Senior	20	6	6	6
Communications Dispatcher, III	19	13	13	13
Communications Dispatcher, II	18	11	11	13
Communications Dispatcher, I	17	<u>13</u>	<u>13</u>	<u>13</u>
Total # of Positions:		52	52	54

Significant Expenditure & Staffing Changes

Add: 2 Dispatcher II (E-911)
 30 Field Officers
 3 Civilian Crime Scene Technicians
 2 Animal Control Officers
 4 Animal Control Kennel Technicians
 8 Code Enforcement Officers
 2 Code Enforcement Supervisors

Delete: 20 Police Officer II
 9 Master Police Officers
 1 Police Investigator
 2 Commercial Code Enforcement Officer II

2020 DEPARTMENTAL SUMMARY

POLICE (CENTRAL COMMUNICATIONS/E-911)

Functions

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

Departmental Goals, Objectives, and Issues

Goal I: Ensuring that all emergency calls for service received by the E-911 Communications center are promptly answered, entered and dispatched in a timely manner.

- Objective I: Answer all E-911 calls in 5 seconds or less, 90% of the time.
- Objective II: Reduce the E-911 abandoned calls exceeding 3 seconds to a rate of 10% or less.
- Objective III: Process the telephone call and dispatch of all Priority 1 calls for service in 90 seconds or less (telephone call in 60 seconds; dispatch on 30 seconds) 85% of the time.

Goal II: Ensuring that information gathered and transmitted is done more efficiently and professionally while processing calls for service.

- Objective I: E-911 calls for service entered with the correct location at least 99% of the time.
- Objective II: Pertinent information obtained and entered into calls for service at least 95% of the time.
- Objective III: Pertinent information relayed to field units at least 95% of the time.

Goal III: Attract diverse, qualified candidates and retain a high-performing work force.

- Objective I: Hire qualified and diverse individuals.
- Objective II: Achieve an annual retention rate of 96% or greater.
- Objective III: Support the professional development of the E-911 Communications staff.

Long-term Departmental Issues for FY 2021 and Beyond

1. Increase awareness and knowledge of Emergency Communications.
 - a. Provide educational Operations Support to the community.
 - b. Provide educational Operations Support to our Public Safety partners.
 - c. Utilize social media outlets to enhance educating the community.
2. Support operational effectiveness by maintaining and enhancing technological capabilities.
 - a. Continuous review of technology for potential upgrades and enhancements.
 - b. Maintain oversight of all critical technological systems and infrastructure reliability and functionality (i.e., CAD, Radio, E-911 phone systems and E-911 Communications facilities).
3. Continuous collaborative efforts with county, regional, and statewide technology workgroups.

2020 DEPARTMENTAL SUMMARY

PROBATE COURT

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and Issues

Goal I: Efficiency

- Objective I: Implement updated procedures to improve speed and efficiency of processing petitions.
- Objective II: Provide additional training opportunities that effectively assists each member of the staff.
- Objective III: To streamline workflow for clerks and processors.

Goal II: Technical Advancement

- Objective I: Implement efficient technology and operating systems.
- Objective II: Update the current operating system to become more efficient.
- Objective III: Develop and operate an automated case management and recordkeeping system that makes available court records that are not sealed and permissible for public access and viewing, in accordance with Georgia Probate Court guidelines.
- Objective IV: Operate the aforementioned automated data processing system through kiosks developed specifically for use by the public.

Goal III: Retention and Recruitment of Staff

- Objective I: Move towards better recruitment.
- Objective II: Compensate current employees in a manner to remain competitive in the labor market.
- Objective III: Fill positions as they come open with qualified candidates.

Long-term Departmental Issues for FY 2021 and Beyond

1. To effectively and efficiently handle the ever increasing caseload.
2. To move towards better technology to ease the process of handling petitions.
3. To recruit and retain quality employees.

2020 DEPARTMENTAL SUMMARY

PROBATE COURT

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Marriage Licenses:	1,311	1,469	1,272	1,399
Firearms Licenses:	3,599	4,747	4,435	4,879
Minor Guardianships:	297	139	155	170
Death Certificates:	0	0	0	0

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	964,984	1,035,172	1,124,789	1,326,516
Operations	79,444	86,691	120,491	130,658
Capital Outlay	0	0	0	0
Total:	<u>1,044,428</u>	<u>1,121,863</u>	<u>1,245,280</u>	<u>1,457,174</u>

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Probate Court Judge	E	1	1	1
Associate Probate Court Judge	A	1	1	1
Probate Director/Chief Clerk	23	1	1	1
Paralegal Senior/Probate Court	23	1	1	1
Supervisor Licensing Division	21	0	0	0
Senior Register Supervisor	21	1	1	1
Supervisor Estates Division	21	1	1	1
Paralegal/Probate Court	18	1	1	1
Administrative Assistant	16	1	1	1
Probate Court Clerk, Senior	16	6	6	6
Deputy Register/Assistant Supervisor	15	0	0	0
Probate Court Clerk	14	<u>4</u>	<u>4</u>	<u>6</u>
Total # of Positions:		18	18	20

Significant Expenditure & Staffing Changes

Add: 2 Probate Court Clerks

2020 DEPARTMENTAL SUMMARY

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, and 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 2021 and Beyond

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

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	3,794,585	4,598,510	4,313,623	3,383,000
Capital Lease Principal Payment	57	58	0	0
Operating Transfer Out	1,209,105	2,786,934	2,277,695	0
Total:	5,003,747	7,385,502	6,591,318	4,046,000

Personnel

No personnel in this department.

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

PUBLIC DEFENDERS

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 this State, 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, and Issues

Goal I: Address and correct present attrition rate

- Objective I– To maintain stability and retention of the workforce through providing pay increases pursuant to legislative mandate which became effective July 1, 2016 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 replacements are 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 accessible on CJIS.

Long-term Departmental Issues for FY 2021 and Beyond

- To get better Attorney / Client communication and representation. Preserve the higher quality of legal representation through retention of long time defender staff members with this agency. Less appeals and reversal on appeals.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Total Open/Closed Cases:	4,154	8,321	8,321	10,032

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	1,882,282	2,088,274	2,092,285	2,146,814
Total:	1,882,282	2,088,274	2,092,285	2,146,814

Personnel

No personnel in this department.

2020 DEPARTMENTAL SUMMARY

REFUSE CONTROL

Mission Statement

To provide an inmate labor force for Clayton County to contribute to a better quality of life for its citizens and to help offset the costs of government, while providing a safe and humane environment for inmates, staff and the community.

Provide Clayton County Government and citizens with litter control, debris removal, custodial services for all 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 right-of-ways along county roads and state highways, pick-up and haul off personal curbside debris from citizens at minimal cost to them, remove qualified storm debris, clean all county offices, and work with Code Enforcement to perform forced cleanings and graffiti abatement. In addition, we maintain all equipment used to support these functions.

Departmental Goals, Objectives, and Issues

Goal I: Improve beautification of Clayton County by increasing trash clean-ups, eradicating dump sites, and reducing litter along roads.

- Objective I: Dedicate one day a week to road clean-up.
- Objective II: Work with Police Department and Code Enforcement to cite violators of county litter codes.
- Objective III: Participate in clean-up initiatives as organized by County Commissioners and County Leadership.

Goal II: Improve the efficiency of Refuse Control Front Office.

- Objective I: Reduce the use of paper in everyday operations.
- Objective II: Train staff on good customer service skills.

Long-term Departmental Issues for FY 2021 and Beyond

1. Service additional MARTA stop locations as new routes are added.
2. Eliminate all paper use.
3. Handle trash and grass cutting of all highways and highway systems in Clayton County currently under the Georgia Department of Transportation.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Number County Facilities Cleaned:	46	46	46	46
Number County Facilities Landscaped:	57	57	57	57
Number County Dumpsters:	56	55	55	55
Number of County Roads Cleaned:	1,210	1,248	1,248	1,248
Number of Dead Animals removed:	924	639	639	639

2020 DEPARTMENTAL SUMMARY

REFUSE CONTROL

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,455,624	1,514,137	1,844,171	1,998,664
Operations	238,599	241,274	255,950	249,550
Capital Outlay	0	15,807	0	0
Total:	1,694,223	1,771,218	2,100,121	2,248,214

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Corrections Captain	28	0	0	1
Corrections Lieutenant	26	1	1	0
Corrections Sergeant	24	0	0	1
Corrections Corporal	21	1	1	0
Grass Cutting Crew Leader	17	3	3	3
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	4	4	4
Custodian	8	10	10	10
Courier	8	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		45	45	45

Significant Expenditure & Staffing Changes

Add: 1 Corrections Captain
1 Corrections Sergeant

Delete: 1 Corrections Lieutenant
1 Corrections Corporal

2020 DEPARTMENTAL SUMMARY

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

Clayton County provides a wide variety of programs and services through the Aging Program, Senior Centers, and Kinship Resource Center. Services strive to meet seniors through education, recreation and leisure, transportation, physical health, and in-home services.

Departmental Goals, Objectives, and Issues

Goal I: Attract, grow and retain top talent to serve our seniors and their families with passion, pride and professionalism.

- Objective I: Design and implement a professional development plan, succession plan, and cross-training plan for staff.

Goal II: Assure that all programs are best-in-class, and meet the evolving needs of our citizens and enhance quality of life in Clayton County.

- Objective I: Assess and expand in-home service delivery model to meet the needs of aging adults in Clayton County.
-

Goal III: Expand resource base while assuring accountability, demonstrating stewardship, and increasing sustainability.

- Objective I: Research establishing a 501(c)(3) arm, Friends of Clayton County Senior Services, to expand outreach and funding opportunities not currently available through governmental institutions.
- Objective II: Explore and develop innovative strategies for program support to engage local community stakeholders and partners.

Goal IV: Maximize awareness and engagement of citizens, stakeholders, and partners to achieve goals and enhance quality of life.

- Objective I: Develop focused marketing and brand strategies to create, enhance, and expand collaborations with community, regional, state, and federal partners.
- Objective II: Increase local program and service visibility through strategic advertising efforts.

Long-term Departmental Issues for FY 2021 and Beyond

1. Funding for grant funded services (Home Delivered Meals, In Home Services) and programs (Kinship Summer Camp/Afterschool Program).
2. Bus, Van, and Cafeteria Equipment Replacement

2020 DEPARTMENTAL SUMMARY

SENIOR SERVICES

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
# of Art Programs:	113	78	48	52
# of Cultural Programs:	64	29	22	12
# of Educational Programs:	111	70	56	52
# of Life-skills Development Programs:	99	89	51	36
# of Sports & Fitness Programs:	138	89	33	44
# of Prevention & Awareness Programs:	82	65	37	8
# of Classes:	551	333	168	90
# of Day Trips:	152	99	106	58
# of Overnight Trips:	3	0	1	4
# of total Programs offered:	237	401	184	250
Senior Center Volunteers:	145	117	127	150
# of Total Memberships:	4,760	3,228	3,290	3,500
# of Partnerships:	75	49	50	50
# of Grants Received:	4	3	3	3
# of Home Delivered Meals Served:	6,750	40,854	20,865	41,000
# of Congregate Meals Served:	31,500	7,531	3,737	7,232
# of Case Management Hours:	1,000	500.75	168	288
# of Information and Referral Hours:	4,000	2,292	1,411	1,482
# of Personal Care Hours:	1,850	2,693	1,121.50	1,182
# of Homemaker Hours:	2,100	2,612	3,000	3,000
# of In-Home Respite Hours:	1,900	2,516	2,705	2,840
# of Transportation Trips/Medical/Non-Medical:	4,500	12,284	6,912	7,260

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,550,736	1,532,183	2,021,353	2,137,689
Operations	611,240	612,468	701,230	679,127
Capital Outlay	30,944	0	0	0
Casualty & Other Losses	10	10	0	0
Total:	2,192,930	2,144,661	2,722,583	2,816,816

2020 DEPARTMENTAL SUMMARY

SENIOR SERVICES

Aging Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	611,507	592,512	608,375	0
Operations	555,896	527,944	1,222,223	600,000
Capital Outlay	1,395	13,699	0	0
Casualty & Other Losses	0	0	0	0
Total:	1,168,798	1,134,155	1,830,598	600,000

Roads & Recreation Projects Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Capital Outlay	0	0	0	0
Total:	0	0	0	0

Re-imposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Capital Outlay	454,762	400,906	9,802,890	0
Total:	454,762	400,906	9,802,890	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</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
Aging Program Administrator	25	1	1	1
Communications and Marketing Officer	24	0	0	0
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	3	3
Health & Fitness Coordinator	18	1	1	1
Health & Wellness Coordinator	18	1	1	1
Kinship Care Resource Ctr Coordinator	18	0	0	0

2020 DEPARTMENTAL SUMMARY

SENIOR SERVICES

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Aquatics Coordinator	18	0	0	1
Senior Services Financial Coordinator	16	1	1	1
Congregate Site Coordinator	16	1	1	1
Fitness Instructor	16	2	2	2
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	3	3	3
Center Maintenance Worker Senior	12	1	1	1
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:		37	37	38

Significant Expenditure & Staffing Changes

Add: 1 Aquatics Coordinator

2020 DEPARTMENTAL SUMMARY

SHERIFF

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

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

Departmental Goals, Objectives, and Issues

Goal I: To deter and prevent crime, and to drive the criminal element out of County, so that the County will be a better place to live and work for all out citizens and visitors.

- 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 that teaches inmates respect for themselves and 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: To continue to build upon our relationship with the Police Department, so that we may work together as a team to combat the criminal element in Clayton County.

- Objective I: Continue to communicate with the Police Department and construct a strategic plan which will help to reduce crime in Clayton County.

Long-term Departmental Issues for FY 2021 and Beyond

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

2020 DEPARTMENTAL SUMMARY

SHERIFF

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Warrants Received:	14,324	12,578	13,500	15,500
Warrants Served/Cleared:	15,463	16,271	16,500	16,500
Civil Processes Served/Cleared:	41,443	47,698	48,000	48,500
Sentenced Inmates to Work Release:	84	86	90	90
Courthouse Visitors Screened:	841,824	790,296	810,900	829,999
Citations Issued:	2,427	3,297	3,300	3,500
Incident Reports:	1,598	2,250	2,400	2,500
Inmates Transported:	2,967	3,042	3,100	3,150
Evictions Completed:	2,975	3,451	3,500	3,500
Medical Appointment Hours:	359	518	525	500
Inmate Hospital Hours:	3,914	4,130	4,300	4,100
Inmates Sent to Court:	20,671	17,542	20,168	20,700

Sheriff (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	24,365,272	24,935,352	25,601,474	26,566,770
Operations	636,576	609,286	638,416	656,614
Capital Outlay	0	32,990	16,500	0
Total:	25,001,848	25,577,628	26,256,390	27,223,384

Courthouse Security (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,155,291	1,005,746	996,850	996,850
Operations	0	0	0	0
Capital Outlay	0	0	0	0
Total:	1,155,291	1,005,746	996,850	996,850

Jail Operations (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	10,196,387	8,991,264	9,281,986	9,403,031
Capital Outlay	0	0	0	0
Total:	10,196,387	8,991,264	9,281,986	9,403,031

2020 DEPARTMENTAL SUMMARY

SHERIFF

Special Operations (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	139,089	198,101	163,428	160,000
Total:	139,089	198,101	163,428	160,000

Federal Narcotics Condemnation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	(10,685)	229,045	0
Capital Outlay	200,069	114,754	100,955	150,000
Total:	200,069	104,069	330,000	150,000

2015 SPLOST Capital Project Fund (Jail Operations)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Capital Outlay	0	0	0	0
Total:	0	0	0	0

Jail Construction and Staffing Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Capital Outlay	0	0	0	0
Operating Transfer Out	1,003,000	872,500	829,500	584,500
Total:	1,003,000	872,500	829,500	584,500

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</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	1	1	1
Work Release Coordinator	26	0	0	0
Sheriff/Lieutenant	26	13	13	13
Sheriff Correctional Lieutenant	25	5	5	5
Range Master	24	0	0	0

2020 DEPARTMENTAL SUMMARY

SHERIFF

Chaplain/Sheriff	24	2	2	2
Sheriff/Sergeant	24	14	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	14	21	21
Deputy Sheriff II	20	64	57	57
GCIC Terminal Agency Coordinator	20	1	1	1
Sheriff Correctional Officer	19	159	159	159
Administrative Supervisor	17	2	2	2
Finance Administrator/Sheriff	17	0	0	0
Accounts Coordinator	17	0	0	0
Central Records Office Coordinator	17	0	0	0
Bond Administrator	17	1	1	1
Sheriff Personnel Administrator	17	1	1	1
Sheriff Finance Administrator	16	1	1	1
Accounting Technician	15	4	4	4
Administrative Secretary	15	1	1	1
SHF Personnel Administrator	14	0	0	0
Principal Secretary	13	4	4	4
Sheriff Services Clerk	12	<u>49</u>	<u>49</u>	<u>49</u>
Total # of Positions:		379	379	379

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

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 ensure that our office is a rewarding, challenging, and enjoyable place to work.

Functions

To prosecute misdemeanor, traffic, and county ordinance violations.

Departmental Goals, Objectives, and 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 our 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 the goal of becoming paperless.

Long-term Departmental Issues for FY 2021 and Beyond

1. Continue to update our website to facilitate communication with the citizens of Clayton County.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Traffic Cases Received	21,881	21,240	22,700	22,700
Criminal Cases Received	9,615	10,026	11,000	11,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	2,236,319	2,165,539	2,257,345	2,448,091
Operations	172,734	160,798	196,440	195,526
Total:	2,409,053	2,326,337	2,453,785	2,643,617

2020 DEPARTMENTAL SUMMARY

SOLICITOR

Victim Assistance Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	333,371	332,884	344,489	349,850
Operations	0	0	0	0
Total:	333,371	332,884	344,489	349,850

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	58,540	84,425	91,773	0
Operations	688	289	21,895	0
Total:	59,228	84,713	113,668	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</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
Deputy Chief Investigator	31	0	1	1
Senior Assistant Solicitor General II	31	2	2	2
Senior Assistant Solicitor General I	29	0	4	4
Senior Investigator, Solicitor General	28	4	3	3
Assistant Solicitor General	27	7	3	3
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	6	7	7
Legal Assistant II	18	2	2	2
Legal Assistant I	17	3	3	3
Accusations Specialist	16	3	3	3
Legal Secretary	15	3	3	3
Total # of Positions:		38	39	39

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

STATE COURT

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and Issues

Goal I: Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence in the judiciary.

- Objective I: Maintain a quarterly case disposition rate greater than 100%.
- Objective II: Work to publish statistics, court performance standards, and measurements to demonstrate efficient and effective work processes.

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 and utilize efficient tools to maximize work processes through the use of technology.
- Objective III: Ensure that all invoices for indigent defense or court services received within six months of case disposition.
- Objective IV: Decrease cost of using printing expenses for indigent case assignment documents.

Long-term Departmental Issues for FY 2021 and Beyond

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

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Civil Cases:	2,047	2,039	1,371	2,100
Criminal Cases:	10,487	9,706	6,582	10,000
Traffic Cases:	24,520	22,095	13,099	22,000
Civil Cases Closed:	2,094	2,997	1,488	2,300
Criminal Cases Closed:	11,332	9,734	6,475	10,000
Traffic Cases Closed:	26,044	21,381	13,499	22,000
Total Case Disposition Rate:	105%	115%	103%	103%
Jury Trials:	133	137	87	135
Total Cases – Panel Attorney, Public Defender, Lister/Holt:	16,871	16,056	11,550	18,000

2020 DEPARTMENTAL SUMMARY

STATE COURT

Total Cases-Panel Attorneys Only:	210	176	109	170
Cost per case (Average) Panel Attorneys Only:	\$946	\$858	\$534	\$650

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,600,397	1,656,126	1,684,921	1,838,802
Operations	454,186	373,220	382,984	418,815
Total:	2,054,583	2,029,346	2,067,905	2,257,617

Indigent Defense (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	56,766	56,880	56,951	61,948
Operations	2,408,171	2,358,838	2,524,500	2,524,500
Total:	2,464,937	2,415,718	2,581,451	2,586,448

Probation Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	946,570	941,943	1,010,595	1,125,311
Operations	7,448	13,228	16,499	20,037
Total:	954,018	955,171	1,027,094	1,145,348

State Court Technology Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	132,243	158,594	134,412	159,534
Capital Outlay	28,225	148,129	453,000	0
Total:	160,468	306,723	587,412	159,534

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	11,631	6,549	7,089	0
Operations	98,253	46,832	75,005	0
Total:	109,884	53,381	82,094	0

2020 DEPARTMENTAL SUMMARY

STATE COURT

Drug Abuse Treatment & Education Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	1,975	5,837	11,956	50,000
Total:	<u>1,975</u>	<u>5,837</u>	<u>11,956</u>	<u>50,000</u>

Drug Abuse Treatment & Education Fund (Probation Services)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	49,755	38,383	43,200	43,200
Total:	<u>49,755</u>	<u>38,383</u>	<u>43,200</u>	<u>43,200</u>

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
State Court Judge	E	5	5	5
State Court Law Clerk, Senior	31	1	1	1
Director of Probation	29	1	1	1
State Court Law Clerk, Career	29	1	1	1
Budget and Finance Coordinator	28	1	1	1
Law Clerk Senior	27	3	3	3
Indigent Defense Manager	23	1	1	1
DUI/Drug Court Coordinator	20	1	1	1
Senior Probation Officers	19	4	4	4
Probation Officers	18	8	8	8
Judiciary Secretary	17	5	5	5
Administrative Assistant	16	1	1	1
Drug Test Clinician	16	1	1	1
Probation Aides	15	3	3	3
Cashiers/Collection Clerks	15	<u>2</u>	<u>2</u>	<u>2</u>
Total # of Positions:		38	38	38

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

SUPERIOR COURT

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and Issues

Goal I: Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence in the judiciary.

- Objective I: Maintain a quarterly case disposition rate greater than 100%.
- Objective II: Work to publish statistics, court performance standards and measurements to demonstrate efficient and effective work processes.

Goal II: Seek innovative technology to reduce case adjudication time and build collaboration among justice system partners.

- Objective I: Upgrade audio/visual and evidence presentation software and equipment for all Superior Court courtrooms to provide for a more effective trial process and to provide technology parity with that of State Court.
- Objective II: Implement programs and technology to provide greater access to the courts through a Family Law Information Center.
- Objective III: Develop and utilize efficient tools to maximize work processes through the use of technology.
- Objective IV: Ensure that all invoices for court services are received within six (6) months of case disposition.

Long-term Departmental Issues for FY 2021 and Beyond

1. Continue collaboration and work to implement the CJIS case management system.
2. Seek and provide opportunities for employee training and development.
3. Seek grant funding opportunities to support the Adult Felony Drug Court.
4. Seek grant funding to implement a Family Law Information Center for Clayton County Pro-Se Litigants.
5. Seek grant funding to implement two (2) Accountability Courts: Veterans Treatment Court and a Mental Health Treatment Court.
6. Ensure all indigent persons of Clayton County continue to receive professional and efficient representation.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Civil Cases	4,905	5,136	3,185	5,000
Criminal Cases	3,596	3,560	2,313	3,500
Criminal Cases Closed	3,182	3,695	2,231	3,500
Civil Cases Closed	4,695	4,627	3,052	4,600

2020 DEPARTMENTAL SUMMARY

SUPERIOR COURT

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,342,155	1,514,463	1,633,678	1,977,783
Operations	857,577	795,931	594,376	769,214
Capital Outlay	25,529	0	0	430,000
Total:	2,225,261	2,310,394	2,228,054	3,176,997

Court Reporters (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	262,967	557,101	589,485	711,719
Operations	4,152	1,636	6,750	6,750
Total:	267,119	558,737	596,235	718,469

Drug Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	0	0	0	0
Operations	22,043	17,169	35,000	35,000
Total:	22,043	17,169	35,000	35,000

Drug Abuse Treatment & Education Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	840	2,691	6,500	6,500
Total:	840	2,691	6,500	6,500

Alternative Dispute Resolution Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	163,310	153,901	160,875	172,020
Operations	41,042	26,737	53,627	53,787
Total:	204,352	180,638	214,502	225,807

Domestic Seminars Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	6,490	5,320	11,500	5,000
Total:	6,490	5,320	11,500	5,000

2020 DEPARTMENTAL SUMMARY

SUPERIOR COURT

Law Library Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	37,702	47,261	50,156	61,341
Operations	79,228	91,474	83,870	117,646
Total:	116,930	138,735	134,026	178,987

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	0	0	66,722	0
Operations	102,355	253,899	296,332	0
Total:	102,355	253,899	363,054	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Superior Court Judge	E	5	5	5
Superior/State Court Administrator	38	1	1	1
Court Information Tech Coordinator	31	1	1	1
Law Clerk Sr./CA	31	0	1	1
Law Clerk Career	29	0	1	1
Law Clerk Senior	27	5	3	3
Court Reporter	27	5	5	5
ADR Program Director	25	1	1	1
Accountability Courts Coordinator	24	1	1	1
Chief Court Orderly Officer	23	1	1	1
Felony/Drug Court Case Manager	22	1	1	1
Court Calendar Clerk	17	5	5	5
Judiciary Secretary	17	3	3	3
ADR Program Assistant	17	1	1	1
Office Administrator	17	1	1	1
Administrative Assistant	16	1	1	1
Administrative Assistant (Law Library)	16	1	1	1
Administrative Secretary	15	2	2	2
Legal Transcriber	15	5	5	5
Special Programs Coordinator	12	1	1	1
Veterans Court Coordinator		<u>0</u>	<u>1</u>	<u>1</u>
Total # of Positions:		41	42	42

2020 DEPARTMENTAL SUMMARY

SUPERIOR COURT

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2020 DEPARTMENTAL SUMMARY

TAX ASSESSOR

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, and Issues

Goal I: To ensure all property owners are valued uniformly and equitably under the guidelines of the law.

- Objective I: Produce a year-end digest to comply with all statistical standards set forth by the Department of Revenue.
- Objective II: Conduct 19,000 audits for personal and real property.
- Objective III: Create a workflow process for support staff to handle all current year appeals within 180 days from the notice date.

Goal II: To maintain all tax records and maps for Clayton County.

- Objective I: Utilize court documents and GIS to accurately display current ownership and parcel size.
- Objective II: Encourage external and internal stakeholders to use GIS Map Viewer for basic parcel information.

Goal III: Implement New CAMA System.

- Objective I: Identify areas of concerns with internal and external stakeholders.
- Objective II: Use the latest software to receive Business Personal Property Returns online.
- Objective III: Validate all data moving from legacy software to iasWorld.
- Objective IV: Ensure adequate training for all staff before go-live date and after.

Long-term Departmental Issues for FY 2021 and Beyond

1. Utilize mobile devices to make data changes during onsite visits.
2. Incorporate real property sketches to the CAMA Data.
3. Import all relative data from Real Vision to Tyler Content Management.

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Commercial parcels audited per appraiser:	349	292	275	300
Residential parcels audited per appraiser:	2,303	2967	2600	2800
Personal property parcels audited per appraiser:	65	75	55	70
New deed transactions processed:	7,725	8552	9000	9200
New subdivision Lots processed:	295	224	225	200

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,654,216	1,817,191	2,025,683	2,253,375

2020 DEPARTMENTAL SUMMARY

TAX ASSESSOR

Operations	93,343	152,607	112,025	123,637
Capital Outlay	0	0	0	0
Total:	<u>1,747,560</u>	<u>1,969,798</u>	<u>2,137,708</u>	<u>2,377,012</u>

Redisposition SPLOST 2015 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Capital Outlay	413,676	881,405	0	0
Total:	<u>413,676</u>	<u>881,405</u>	<u>0</u>	<u>0</u>

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Chief Appraiser	36	1	1	1
Deputy Chief Appraiser	32	1	1	1
Appraisal Manager	27	3	3	4
Appraiser, Senior	25	2	2	1
Appraiser IV	24	2	5	5
GIS Property Mapping Manager	25	1	1	1
Commercial Appraiser III	22	1	1	1
Office Manager	20	1	1	1
Appraiser III	20	3	3	3
GIS Property Mapping Technician, Senior	21	1	1	1
Appraiser II	18	1	1	1
GIS Property Mapping Technicians	20	2	2	1
Tax Appeal Coordinator	17	1	1	1
Appraiser I	16	6	3	3
GIS Mapping Clerk	15	1	1	1
Lead Appraiser Tech	15	0	3	3
Appraiser Technician	14	0	3	3
Lead Appraiser Technician	13	3	0	0
Appraiser Technician	12	<u>3</u>	<u>0</u>	<u>0</u>
Total # of Positions:		33	33	32

Significant Expenditure & Staffing Changes

Add: 1 Appraisal Manager

Delete: 1 GIS Property Mapping Tech
1 Appraiser Senior

2020 DEPARTMENTAL SUMMARY

TAX COMMISSIONER

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and 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 homestead and all other exemptions available to homeowners.

- Objective I: Continue the efforts to reduce the amount of delinquent property taxes outstanding.

Goal III: To successfully implement iasWorld Tax Collection System.

- Objective I: Continue to work in conjunction with Tyler and iasWorld to successfully implement the iasWorld system, thereby updating and improving the process of tax billing and collections, and improving the processes of accounting and distribution to local entities.

Long-term Departmental Issues for FY 2021 and Beyond

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

Performance Measurements

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Percent of tax levy collected:	92.4%	98.0%	96%	96.6%
Delinquent taxes as a percent of total levy:	7.6%	2.0%	2%	3.4%
Motor vehicle mail processing turnaround:	1 day	1 day	1 day	1 day

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	1,701,349	1,695,230	1,812,242	2,011,519
Operations	135,488	105,222	139,430	136,036
Total:	1,836,837	1,800,452	1,951,672	2,147,555

2020 DEPARTMENTAL SUMMARY

TAX COMMISSIONER

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</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/ Property Division	24	0	1	1
Deputy Tax Commissioner / MV Division	24	1	1	1
Deputy Tax Commissioner	21	1	0	0
Office Manager	20	1	1	1
Tax Accounting Specialist	19	1	1	3
Assistant Deputy Tag Agent	18	1	1	1
Deputy Tax Accountant	17	1	1	1
Accounting Technician, Senior	17	3	3	3
Assistant Deputy Tax Accountant	16	1	1	1
Tag/Title Supervisor	15	2	2	2
Accounting Technician	15	1	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:		33	33	35

Significant Expenditure & Staffing Changes

Add: 2 Accounting Specialists

2020 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Mission Statement

Provide a quality transportation system through continuous planning, constructing, operating and maintenance such that the citizens enjoy safe and efficient mobility and quality of life throughout Clayton County. Provide an EPD compliant Landfill for the convenience of County citizens and County departments. Provide County employees 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, and Issues

Goal I: Implement new fleet management ERP software.

- Objective I: Evaluate needs, demands and gaps for fleet information both for internal needs as well as external customers.
- Objective II: Evaluate and adjust business practices to align with functionality of the software program.
- Objective III: Improve conveyance of customer service related information.
- Objective IV: Establish priorities for implementation of operational parameters and success indicators.

Goal II: Consolidate Transportation Asset Records and Enhance accessibility of Data.

- Objective I: Evaluate needs, demands and gaps for information regarding roadway features associated with infrastructure improvement and maintenance projects.
- Objective II: Partner with ERP Staff and Consultants, Clayton County Information Technology, and GIS experts to develop the criteria for operating system, for implementation, and to identify possible challenges and/or opportunities.
- Objective III: Implement best management practices in dissemination of project status and initiatives to customers.
- Objective IV: Evaluate and adjust business practices to align with functionality of the software program.
- Objective V: Establish priorities for implementation.

Goal III: Support the Board of Commissioners and the Solid Waste Management Authority with their trash management initiatives.

- Objective I: Based upon direction, devise consultant scope of services for the research, development, and implementation phases of initiatives.
- Objective II: Assist consultant with program design and operational service parameters.
- Objective III: Assist leadership with desired Public Education and Outreach Plan.

Goal IV: Continue implementation of SPLOST Capital Infrastructure improvement projects.

- Objective I: Assist COO, CFO, and SPLOST PM in the development and maintenance of a cash flow time line for funding 2015 SPLOST Projects.
- Objective II: Continue to aggressively pursue the implementation of 2004 and 2009 joint projects with GA DOT.
- Objective III: Oversee projects to insure highest quality in the most cost effective and efficient manner.
- Objective IV: Identify and scope projects for future SPLOST Programs.

2020 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Long-term Departmental Issues for FY 2021 and Beyond

1. The hiring and retention of qualified staff. The Department is still struggling to fill vacant positions given the multiple years of hiring freezes in the recent past. Also, the starting pay of our engineering positions lag behind competitors in the metropolitan Atlanta area. With the inability to routinely hire up in the pay range, we have been unable to attract qualified applicants to fill the positions.
2. Staff morale given minor cost of living adjustments, one performance based merit pay raise, and no longevity bonuses for several years.
3. Technology/asset management data & software needs for department operations. With the current design and upcoming implementation of MUNIS Work Orders and Asset Management, there are major increases in data documentation and input needed to keep the system current. Identification of new processes, potential new staffing, and operational modifications will be vital for this program.
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. Financial stabilization of the Landfill and whether it remains in its current operation as an Enterprise Fund or becomes a General Fund operation.
6. Implementation, management, and completion of 2004, 2009, and 2015 SPLOST projects.
7. 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>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Miles of paved roads:	867.4	867.4	867.4	867.4
Miles of unpaved roads:	1.7	1.7	1.7	1.7
Cost per mile of roads maintained:	\$159,290	\$250,270	\$323,371	\$417,148
Traffic signals installed:	1	0	1	0
Traffic signals maintained:	262	262	263	263
Street signs installed:	3,437	3,244	3,122	2,408
Street lights added:	54	156	88	100
Landfill customers:	16,239	15,146	9,250	15,000
Fleet Work Orders:	7,776	6,169	2,349	6,500

General Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	2,912,991	3,374,285	2,716,813	4,857,852
Operations	733,708	537,561	701,210	829,175
Capital Outlay	0	1,624	128,300	0
Total:	3,646,699	3,913,470	3,546,323	5,687,027

2020 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Garage (General Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	889,676	673,562	1,377,271	1,608,925
Operations	3,528,635	6,889,981	3,693,731	3,716,540
Capital Outlay	34,999	0	2,046,787	1,500,000
Loss Due to Tax Settlement	0	0	0	0
Total:	4,453,310	7,563,543	7,117,789	6,825,465

Street Light Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	111,439	158,547	201,289	214,760
Operations	1,400,329	1,331,790	1,469,990	1,462,240
Capital Outlay	0	0	0	0
Operating Transfers Out	38,000	38,000	38,000	38,000
Total:	1,549,768	1,528,337	1,709,279	1,715,000

Landfill

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	861,921	723,447	963,687	1,009,100
Operations	13,721,271	1,485,097	2,309,025	1,773,881
Capital Lease Payment	334,293	282,691	314,263	236,046
Capital Outlay	0	0	0	650,000
Casualty & Other Losses	(246)	2	0	0
Total:	14,917,239	2,491,237	3,586,975	3,669,027

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	166,977	0	0
Operating Transfer Out	5,703,351	7,157,581	845,000	0
Total:	5,703,351	7,324,558	845,000	0

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	773,009	1,411,207	11,537,354	0
Capital Outlay	454,208	2,449,884	18,674,331	0
Total:	1,227,217	3,861,091	30,211,685	0

2020 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Roads and Recreation Projects Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Personal Services	112,585	0	350,000	0
Operations	610,530	46,453	94,752	0
Capital Outlay	12,242,376	17,963,795	35,767,694	0
Total:	12,965,491	18,010,248	36,212,446	0

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	1,968,547	1,596,254	2,403,746	0
Capital Outlay	7,534,386	3,514,370	15,221,812	0
Operating Transfer Out	1,019,531	915,314	3,228,543	0
Total:	10,522,464	6,025,938	20,854,101	0

Fleet (Reimposition SPLOST 2009 Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	0	86,056	0
Capital Outlay	0	0	2,707,358	0
Total:	0	0	2,793,414	0

Fleet (2015 SPLOST Capital Project Fund)

<u>Expenditures/Appropriations</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Unaudited</u>	<u>2020 Budget</u>
Operations	0	716	1,500	0
Capital Outlay	1,799,018	2,258,648	3,933,537	0
Total:	1,799,018	2,259,364	3,935,037	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Director of T&D	39	1	1	1
Assistant Director T&D	36	1	1	1
Chief Engineer/Engineering Svc	34	1	1	1
Chief Engineer/Traffic Engineer	34	1	1	1
Public Work Engineer	32	1	1	1
Senior Engineer	30	1	1	1

2020 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Personnel (continued)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Operations Manager	30	1	1	1
Civil Engineer III	28	5	5	4
Public Works Manager	26	1	1	1
Civil Engineer II	26	7	7	8
Systems Administrator	24	1	1	1
Civil Engineer I	24	1	1	1
GIS Technician	23	1	1	1
Civil Engineer 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	3	3	4
Public Works Foreman	18	6	6	6
Signal Tech II	18	1	1	1
Civil Engineering Inspector I	18	2	2	2
Transportation Account Manager	18	1	1	1
Engineering Tech IV	18	3	3	3
Field Services Technician	17	1	1	1
Engineering Tech III	16	5	5	4
Signal Tech I	16	2	2	2
Administrative Secretary	15	4	4	4
Equipment Operator II	15	15	15	15
Truck Driver II	15	5	5	5
Engineering Tech II	14	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:		119	119	119

2020 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Street Light Fund (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</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

Landfill Fund (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Landfill Manager	30	1	1	1
Landfill Specialist II	24	1	1	1
Landfill Specialist I	22	1	1	1
Landfill Equipment Operator	16	7	7	7
Landfill Foreman	19	1	1	1
Administrative Secretary	15	1	1	1
Landfill Gateman	11	<u>3</u>	<u>3</u>	<u>3</u>
Total # of Positions:		15	15	15

Fleet (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Fleet Manager	30	1	1	1
Fleet Administrator	27	0	1	1
Fleet Technician Superintendent	23	0	1	1
Fleet Technician III	21	0	6	6
Office Manager	20	1	0	0
Heavy Equipment Lead Mechanic	20	1	0	0
Fleet Technician II	19	0	6	6
Inventory Manager	18	1	1	1
Heavy Equipment Mechanic	17	5	1	1
Fleet Technician I	17	0	0	0
Mechanic, Senior	16	6	0	0
Administrative Secretary	15	2	2	2
Service Writer	15	1	1	1
Fleet Technician Apprentice	15	0	1	1

2020 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Parts Assistant	13	1	1	1
Fuel Attendant	9	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		20	23	23

Significant Expenditure & Staffing Changes

Add: 1 Engineering Tech V
1 Civil Engineer II

Delete: 1 Engineering Tech III
1 Civil Engineer III

Appendix

CLAYTON COUNTY, GEORGIA LEGAL DEBT MARGIN GENERAL OBLIGATION DEBT FOR THE FISCAL YEAR ENDED 2018

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 2018 fiscal year is approximately \$709,503,193. Because this amount is based on the latest tax digest (i.e., the 2017 calendar year) that has been approved by the State of Georgia Department of Revenue, one would expect a similar calculation based on January 1, 2018 assessments. (Debt limited is based on 2020 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.

The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding

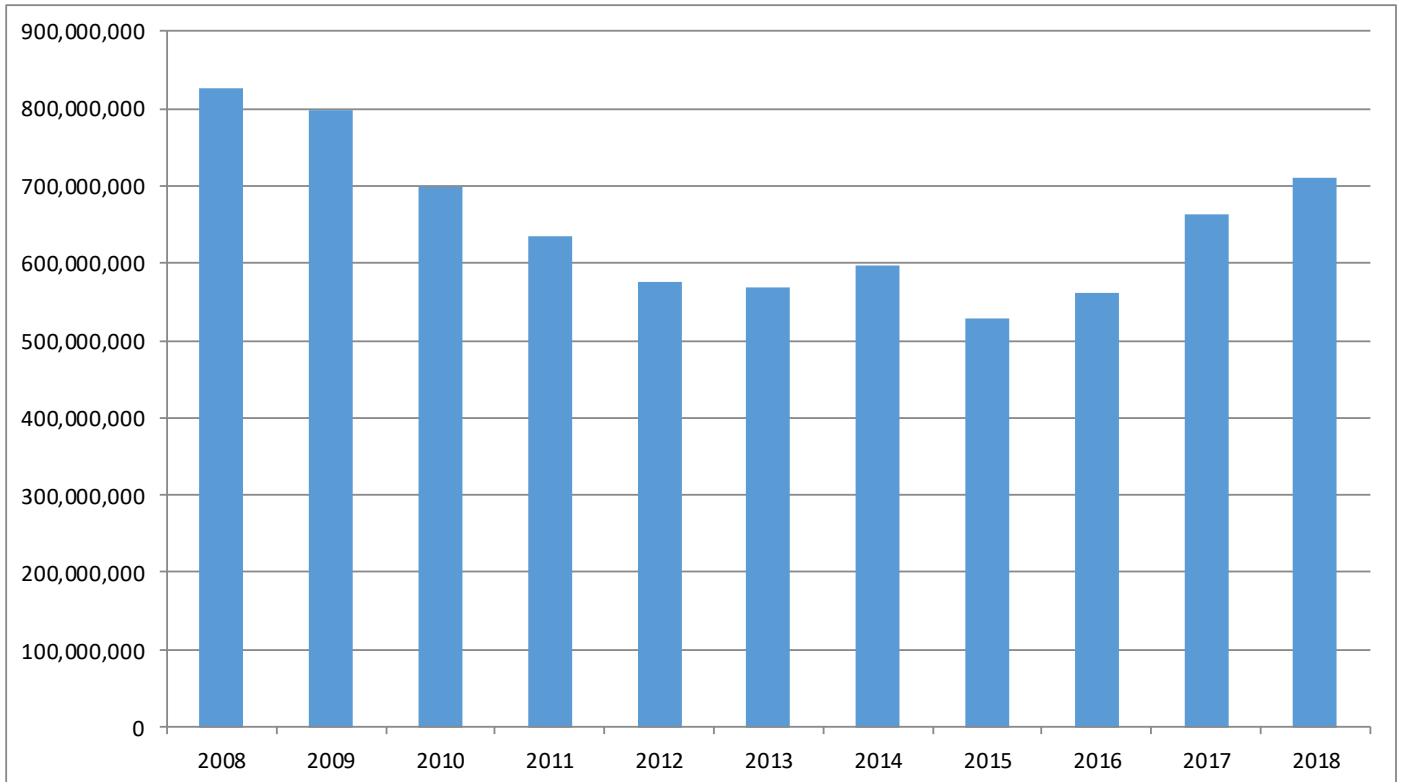
TAX YEAR EXPENDITURES	ASSESSED VALUE	APPLICABLE PERCENTAGE	DEBT LIMIT	CURRENT G.O. DEBT	LEGAL DEBT MARGIN
2018	\$7,489,381,925	10.00%	\$748,938,193	\$39,435,000	\$709,503,193

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 \$218.6 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.

Appendix

CLAYTON COUNTY, GEORGIA STATEMENT OF LEGAL DEBT MARGIN LAST TEN FISCAL YEARS

Fiscal Year	Net Assessed Value	Percentage	Debt Limit	Net Bonded Debt	Legal Debt Margin
2008	8,566,561,443	10%	856,656,144	30,605,000	826,051,144
2009	8,267,511,352	10%	826,751,135	28,415,000	798,336,135
2010	7,273,062,915	10%	727,306,292	27,730,000	699,576,292
2011	6,598,336,115	10%	659,833,611	24,055,000	635,778,611
2012	5,983,372,350	10%	598,337,235	23,290,000	575,047,235
2013	5,984,865,880	10%	589,486,588	20,870,000	568,616,588
2014	6,165,031,823	10%	616,503,182	20,035,000	596,468,182
2015	6,029,868,455	10%	602,986,845	75,000,000	527,986,845
2016	6,250,440,558	10%	625,044,056	63,550,000	561,494,056
2017	7,158,233,683	10%	715,823,368	51,700,000	664,123,368
2018	7,489,381,925	10%	748,938,193	39,435,000	709,503,193



Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2018

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, 2018 is \$0.

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 (the "Ellenwood TAD"). 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 -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 TAD from businesses located within certain identified tax parcels (the "LOST Revenues"), the income derived from Investment thereof, and certain reserves. During fiscal year 2018, these bonds were paid off with proceeds from the 2017 URA Bonds.

2008 Tourism Authority Bond Issue: \$560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance on June 30, 2018 is \$0.

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, 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. During fiscal year 2018, these bonds were paid off by the County with excess cash.

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, 2018 is \$10,380,000.

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2018

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, 2018, management believes the County was in compliance with all covenants provided in this issue.

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

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

The URA's source of 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, 2018, management believes the County was in compliance with all covenants provided in this issue.

2015 Development Authority of Clayton County Revenue Refunding Bond Issue: \$18,945,000 maturing from 2016 through 2023, with interest rates ranging from 1.79% to 2.77%. The outstanding balance at June 30, 2018 is \$14,510,000.

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2018

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

The Series 2015 bonds are limited obligations of the Development Authority of Clayton County. The Series 2015 bonds are payable solely from the Pledged Revenues (as defined by the Bond documents) and amounts to be paid by the County to the Development Authority pursuant to an Intergovernmental Contract dated August 1, 2016 (the "Contract") between the Development Authority and the County. The County's obligation to make payments to the Development Authority in sufficient time and amount to enable the Development Authority to replenish the debt service reserve account is absolute and unconditional, and will not expire so long as any of the Series 2015 bonds remain outstanding and unpaid. Under the Contract, the County has agreed to pay the Development Authority amounts sufficient to replenish the debt service on the Series 2015 bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2015 bonds on all property in the County subject to such tax only in the event that the net revenues are insufficient to replenish debt service on the Series 2015 bonds. The first semi-annual principal payment on the bonds began on August 1, 2016.

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, 2017, 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, 2018, excluding the Development Authority bonds, are as follows:

	Principal	Interest	Total
2019	1,330,000	752,588	2,082,588
2020	1,385,000	696,906	2,081,906
2021	1,430,000	656,413	2,086,413
2022	1,480,000	605,575	2,085,575
2023	1,545,000	543,294	2,088,294
2024 to 2028	8,770,000	1,679,963	10,449,963
2029 to 2033	3,410,000	341,275	3,751,275
2034 to 2038	740,000	10,175	750,175
	<u>\$ 20,090,000</u>	<u>\$ 5,286,189</u>	<u>\$ 25,376,189</u>

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2018

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:

	<u>Development Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
December 31,			
2018	2,290,000	334,357	2,624,357
2019	2,340,000	281,704	2,621,704
2020	2,390,000	227,862	2,617,862
2021	2,440,000	172,831	2,612,831
2022	2,495,000	116,561	2,611,561
2023	2,555,000	59,010	2,614,010
	<u>\$ 14,510,000</u>	<u>\$ 1,192,325</u>	<u>\$ 15,702,325</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, 2018 is \$39,435,000.

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, 2018 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2019	\$ 12,695,000	\$ 775,356	\$ 13,470,356
2020	13,140,000	534,800	13,674,800
2021	13,600,000	272,000	13,872,000
	<u>\$ 39,435,000</u>	<u>\$ 1,582,156</u>	<u>\$ 41,017,156</u>

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2018

5. Component Unit Revenue Bonds Payable

Landfill Authority

In August 2015, the Landfill Authority issued \$8,965,000 of *Solid Waste Management Authority Refunding Bonds series 2015B* (interest rate 2.04%). Proceeds of these bonds were used for a current refunding of the Solid Waste Management Authority Refunding Bonds Series 2006B. This refunding resulted in a reduction of debt service payments of approximately \$1,174,000. At June 30, 2018, the outstanding balance of the Series 2015B bonds was \$7,180,000.

6. Debt Service for Discretely Presented Component Units Bonds Payable

Landfill Authority

	Principal	Interest	Total
June 30,			
2019	\$ 835,000	\$ 146,472	\$ 981,472
2020	850,000	129,438	979,438
2021	870,000	112,098	982,098
2022	885,000	94,350	979,350
2023	905,000	76,296	981,296
2024 to 2026	2,835,000	116,280	2,951,280
	<u>\$ 7,180,000</u>	<u>\$ 674,934</u>	<u>\$ 7,854,934</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 semi-annually with interest at 2.7288% and 2.6527%, respectively.

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2018

Assets acquired through capital leases of the primary government are as follows:

Machinery and equipment	\$ 1,823,454
Less accumulated depreciation	(1,823,454)
Total	<u>\$ -</u>

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

2019	\$ 1,303,229
2020	1,352,531
2021	697,309
2022	63,079
Total minimum lease payments	<u>3,416,148</u>
Less amount representing interest	(149,491)
Present value of minimum lease payments	<u>\$ 3,266,657</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:

2019	\$ 904,922
2020	913,622
2021	797,995
2022	686,071
Total minimum lease payments	<u>3,302,610</u>
Less amount representing interest	(290,339)
Present value of minimum lease payments	<u>\$ 3,012,271</u>

8. Landfill Closure and Post-closure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. (OASB Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs, requires the County to report a liability for the estimated costs of closing and maintaining each landfill site.)

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and post-closure care costs, recorded in the entity-wide statement of net position, is \$543,120 at June 30, 2018. 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.

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2018

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 post-closure costs at \$6,266,183. The estimated total current cost of the landfill closure and post-closure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2018. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology or changes in landfill laws, and regulations. The County recorded a liability of \$4,371,235 based on 3,437,172 cubic yards of capacity used since the site was opened. This represents 69.76% of the estimated total capacity at June 30, 2018. The estimated remaining landfill life is approximately 79 years.

9. Changes in Long-Term Liabilities

Primary Government

Long-term liability activity for the County's year ended June 30, 2018 and the Development Authority's year ended December 31, 2017 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Capital lease agreements	\$ 4,413,807		\$ (1,147,150)	\$ 3,266,657	\$ 1,224,030
Total capital leases	4,413,807	-	(1,147,150)	3,266,657	1,224,030
General Obligation bonds	51,700,000		(12,265,000)	39,435,000	12,695,000
Revenue Bonds	34,120,000	9,710,000	(9,230,000)	34,600,000	3,620,000
Plus premium on					
issuance of bonds	1,464,189		(138,349)	1,325,840	138,349
Less discount on					
issuance	(419,706)		419,706		
Total revenue bonds	35,164,483	9,710,000	(8,948,643)	35,925,840	3,758,349
Landfill closure and					
post-closure costs	533,498	9,622		543,120	38,793
Compensated absences	8,171,517	5,653,310	(4,660,774)	9,164,053	4,871,242
Claims/judgments payable	3,756,870		(2,662,505)	1,094,365	334,155
Workers compensation					
claims liability	1,598,776	973,969	(934,460)	1,638,285	1,051,753
Medical claims liability	713,000	7,681,015	(7,585,015)	809,000	809,000
Net pension liability	177,355,171	53,168,190	(42,099,056)	188,424,305	-
Total OPEB liability	228,379,000	16,758,000	(22,748,000)	222,389,000	-
	<u>\$ 511,786,122</u>	<u>\$ 93,954,106</u>	<u>\$ (103,050,603)</u>	<u>\$ 502,689,625</u>	<u>\$ 24,782,322</u>

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2018

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2017, as it is considered a blended component unit of the County.

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

Component Units

Long-term liability activity for the year ended June 30, 2018 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	\$ 8,005,000	\$ -	\$ (825,000)	\$ 7,180,000	\$ 835,000
Capital lease	3,808,132	-	(796,861)	3,012,271	904,922
Closure/post-closure costs	4,261,594	109,641	-	4,371,235	-
Total Landfill Authority	<u>\$ 16,074,726</u>	<u>\$ 109,641</u>	<u>\$ (1,620,861)</u>	<u>\$ 14,563,506</u>	<u>\$ 1,739,922</u>

Appendix

CLAYTON COUNTY, GEORGIA SALARY RANGES FOR CLASSIFIED POSITIONS EFFECTIVE JULY 2, 2018

Paygrade	Salary Range
3	17,198.02 – 27,232.95
4	18,074.18 – 28,620.34
5	18,994.97 – 30,078.42
6	19,962.68 – 31,610.77
7	20,979.69 – 33,221.19
8	22,048.50 – 34,913.65
9	23,171.76 – 36,692.34
10	24,352.27 – 38,561.64
11	25,592.90 – 40,526.18
12	26,896.73 – 42,590.80
13	28,267.00 – 44,760.60
14	29,707.08 – 47,040.95
15	31,220.51 – 49,437.47
16	32,811.05 – 51,956.08
17	34,482.61 – 54,602.99
18	36,239.35 – 57,384.76
19	38,085.57 – 60,308.25
20	40,025.86 – 63,380.67
21	42,064.99 – 66,609.62
22	44,208.00 – 70,003.07
23	46,460.19 – 73,569.40
24	48,827.13 – 77,317.42
25	51,314.64 – 81,256.38
26	53,928.88 – 85,396.02
27	56,676.30 – 89,746.55
28	59,563.70 – 94,318.71
29	62,598.19 – 99,123.81
30	65,787.28 – 104,173.70
31	69,138.83 – 109,480.87
32	72,661.14 – 115,058.41
33	76,362.88 – 120,920.09
34	80,253.22 – 127,080.41
35	84,341.74 – 133,554.56
36	88,638.56 – 140,358.55
37	93,154.28 – 147,509.16
38	97,900.06 – 155,024.07
39	102,887.61 – 162,921.82
40	108,129.25 – 171,221.93

Appendix

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.

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).

Appendix

CLAYTON COUNTY, GEORGIA GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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 98).

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.

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.

Appendix

CLAYTON COUNTY, GEORGIA GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

Capital Improvement Program – A multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

Capital Improvement Project – An item in excess of \$5,000 for which the purchase, construction or other acquisition will represent a public betterment to the community and add to the total capital assets of the County.

Capital Outlay – Includes outlays which result in the acquisition of or addition to fixed assets. In Clayton County, the item must have a cost greater than \$5000 and have a useful life greater than one year.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Comprehensive Annual Financial Report – Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Centers – An organizational budget or operating unit within the county.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary and are determined by constitutional provisions, statutes and court decisions.

Debt Limit – A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service – The amount of money required to pay maturities of principal on bonds plus the interest due on the outstanding debt, usually reported on an annual basis.

Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Requirement – The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions, which may be required to accumulate monies for the future retirement of bonds.

Appendix

CLAYTON COUNTY, GEORGIA GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Defeasance – In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position. Most refundings result in the defeasance of the refunded debt. Defeasement also is sometimes encountered in conjunction with annuity contracts purchased in connection with lottery prizes and settlements of claims and judgments.

Deficit- Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

Defined Benefit Pension Plan – Pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

Department – A major administrative unit of the County with overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation Expense – Depreciation of capital assets within the various enterprise funds.

Digest – See “Tax Digest”.

Discrete Presentation – Method of reporting financial data of component units separately from financial data of the primary government.

Encumbrance – Obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which part of the appropriations is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

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.

Appendix

CLAYTON COUNTY, GEORGIA GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Fund – A fiscal and accounting entity, which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures or expenses necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, and measurement of different objectives and to facilitate management control.

Fund Balance – Refers to the difference between assets and liabilities reported in a governmental fund.

Fund Type – One of eleven classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and agency funds.

General Fund – One of five governmental fund types. The general fund typically serves as the chief operating fund of the government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds (G.O.) – Bonds sold to raise revenue for long-term capital financing needs. These bonds, which pledge the full faith and credit of the County must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

General Sales and Use Tax – A percentage tax imposed upon the sale or consumption of goods and/or services.

Governmental Activities – Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant – A contribution by a government or other organization to support a particular function or program.

Grant Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of a grant to be received at a later time. The note is retired from the proceeds of the grant to which it is related.

Impact Fees – Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Infrastructure – Basic installations and facilities (i.e., roads, bridges) upon which the continuance and growth of a community depend.

Appendix

CLAYTON COUNTY, GEORGIA GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Insurance Premium Tax – A tax on the gross direct premiums received during the preceding year from policies for fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

Intangible Tax – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

Interfund Transfers – Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenue – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Funds – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Interest Income – Revenue earned for the use of idle monies.

Investment – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

Investment Trust Funds – Fiduciary fund type used to report governmental external investment pools.

Landfill Closure and Postclosure Costs – Costs incurred to provide for the protection of the environment that occur near the date that a municipal solid-waste landfill stops accepting solid waste and during the postclosure period. Closure and post closure care costs include the cost of equipment and facilities as well as the cost of services.

Lease Purchase – A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

Legal Debt Margin – Excess of the amount of debt legally authorized over the amount of debt outstanding.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Line-Item Budget – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category. Clayton County utilizes a line-item budget.

Appendix

CLAYTON COUNTY, GEORGIA GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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.

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.

Appendix

CLAYTON COUNTY, GEORGIA GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order/Requisition – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserve – An account used to indicate that a portion of a fund's fund balance is legally restricted for a specific purpose and is not available for general appropriation.

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

Revenue Anticipation Note – Short-term, interest bearing note issued buy a government in anticipation of revenues to be received at a later date. The note is retired from revenues to which it is related.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

SPLOST Special Purpose Local Option Sales Tax – Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. This tax is imposed for a specific period of time, not to exceed five years.

Tax Anticipation Note – Short-term, interest bearing note issued buy a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

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

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

Appendix

CLAYTON COUNTY, GEORGIA ACRONYMS

A	Appointed
ADA	Americans with Disabilities Act
AICPA	American Institute of Certified Public Accountants
ARC	Atlanta Regional Commission
BOC	Board of Commissioners
CAFR	Comprehensive Annual Financial Report
CCPD	Clayton County Police Department
CCSO	Clayton County Sheriff Department
CDBG	Community Development Block Grant
CDC	Centers for Disease Control
CERT	Community Emergency Response Team
CFO	Chief Financial Officer
CIP	Capital Improvement Program
CJCJ	Council on Juvenile Court Judges
COO	Chief Operating Officer
COP	Certificate of Participation
DCA	Department of Community Affairs
DFACS	Department of Family and Children Services
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

Appendix

CLAYTON COUNTY, GEORGIA ACRONYMS

GRETA	Georgia Regional Transportation Agency
HEAT	Highway Enforcement Aggressive Traffic
HUD	Housing & Urban Development
HVAC	Heating Ventilation Air Conditioning
IGAS	Interpretation of Government Auditing Standards
INS	Immigration & Naturalization Service
JAG	Justice Assistance Grant
LLEBG	Local Law Enforcement Block Grant
LOST	Local Option Sales Tax
MARTA	Metropolitan Atlanta Rapid Transportation Authority
M & O	Maintenance & Operation
NCGA	National Council on Governmental Accounting
OPEB	Other Post Employment Benefits
O.C.G.A	Official Code of Georgia Annotated
OED	Office of Economic Development
P & R	Parks & Recreation
PO	Purchase Order
POR	Purchase Order Requisition
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

Appendix

CLAYTON COUNTY, GEORGIA FUND MATRIX

For fiscal year 2020 all funds listed below are both budgeted and are also presented in the Consolidated Annual Financial Report.

<u>Departments</u>	<u>Fund</u>
Board of Commissioners	General
Buildings and Maintenance	General
Central Communications	General
Central Services	General
Chief Operating Officer	General
Clayton County TV23	General
Clayton County Youth	General
Clerk of State Court	General
Clerk of Superior/Magistrate Courts	General
Community Development/Planning and Zoning	General
Correctional Facility	General
Department of Human Resources/Family and Children Services	General
District Attorney/Victim Assistance Fund/State Narcotics Fund	General
Economic Development 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
Office of Planning, Zoning, and Sustainability	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

Appendix

CLAYTON COUNTY, GEORGIA FUND MATRIX

Departments

Senior Services
 Sheriff's Department
 Solicitor
 State Adult Probation
 State Court
 Superior Court
 Tax Assessors
 Tax Commissioner
 Transportation and Development

Fund

General
 General
 General
 General
 General
 General
 General
 General
 General

Special Revenue Funds

Fire
 Hotel/Motel
 Tourism Authority Fund
 E911
 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

Appendix

CLAYTON COUNTY, GEORGIA FUND MATRIX

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 Capital Projects
Other General Government
Other General Government 2009 SPLOST
Other General Government 2015 SPLOST
URA Bonds
Debt Service
Street Lights
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
Capital Projects Fund
Debt Service Fund
Street Lights 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