

CLAYTON COUNTY, GEORGIA



ANNUAL OPERATING BUDGET

CLAYTON COUNTY BOARD OF COMMISSIONERS

Jeffrey E. Turner, Chairman

Sonna Singleton Gregory

Gail Hambrick

Felicia Franklin Warner

Michael Edmondson, Vice Chairman

District One

District Two

District Three

District Four

Prepared By:

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CLAYTON COUNTY BOARD OF COMMISSIONERS

Pictured from left to right:

Vice Chairman Michael Edmondson

Commissioner Felicia Franklin Warner

Chairman Jeffrey E. Turner

Commissioner Sonna Singleton Gregory

Commissioner Gail Hambrick



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clayton County, Georgia for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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



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Clayton County, Georgia

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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

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 Thurman Bivins

Chief Financial Officer



June 6, 2017

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

In accordance with state law, the proposed annual operating budget for Clayton County, Georgia for fiscal year ending June 30, 2018 is attached hereto. The proposed budget has been advertised as required by law and was adopted June 6, 2017. 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 showing steady growth, economic growth remains below previous recoveries. However, 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) 2018 general fund budget totals \$200 million, an increase of \$10.1 million, or 5.4%, from the FY 2017 amended budget. The increase results primarily from expenditure increases for compensation enhancements for eligible public safety personnel as well as a cost of living adjustment for all eligible employees and enhancements to various departments. The following is a summary of the more noteworthy changes by budget type and category.

The Operating Budget

Although there have been slight improvements in the economy, Clayton County continues to face economic challenges as reflected in its economic indicators. For the past several years, residential values have been down due to the mandated inclusion of foreclosure values which have been at an all-time high level in Clayton County since 2009. However, since the economic downturn, we are seeing a stabilizing trend in the increase of residential values. 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 values due to state legislation eliminating the "birthday" tax; this has been replaced with the TAVT tax. The collection of County revenues has suffered in previous years as a result of the hardships experienced throughout the community as well as federal and state reductions in local funding. However, we are beginning 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 is beginning to experience a rebound in residential property values, the same that the nation has experienced in previous years. However, commercial values are down due to the enforcement of state legislation passed in 2014 that eliminates the County's ability to tax the possessory interest of the concessionaires located at Hartsfield-Jackson International Airport. The April preliminary tax digest for the FY 2018 budget is 3.7% higher than the prior year which represents approximately \$6.7 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 gross millage will decrease by .253 mills to 21.847 mills resulting in the net millage remaining at 16.596 mills after applying the LOST credit.

The maintenance and operations (M&O) millage rate is set at a level to correspond with the FY 2018 budgeted revenues. The table below shows the relationship between the base millage, the 1% Local Option Sales Tax Credit (millage credit), the net M&O millage for the General Fund and the taxes generated as a result of the corresponding millage rates. The FY 2018 Digest column is based on the preliminary property digest dated April 12, 2017 and a proposed millage rate. Clayton County adopts a millage rate in July based on the final property digest.

	FY 2016 Digest	FY 2017 Digest
Net Assessed Digest Value	\$6,029,867,455	\$6,341,498,499
Base Millage	22.100	21.847
Millage Credit 1% LOST Tax	(5.504)	(5.251)
Net Mill Rate	16.596	16.596
Gross Property Tax Levy	\$100,071,680	\$105,243,509
Net Collected – Est.	\$94,473,033	\$102,086,204

The LOST rebate amount for FY 2018 is \$33,301,847 which is higher than the \$33,190,117 rebated in FY 2017. Therefore, whenever the LOST increases 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 FY 2017 was 5.504 compared to 5.251 for FY 2018.

The General Fund and the Fire Fund base millage rates are proposed to be 21.847 and 5.00 respectively, a decrease of .253 to the General Fund base millage rate and no change to the Fire Fund base millage rate.

- Other taxes and assessments

Other taxes and assessments which, includes local option sales taxes as its largest category, are projected to be 0.1% lower than the FY 2017 amended budget. Licenses and permits are projected to be 19.0% higher than the prior year. Intergovernmental revenue is projected to be 2.3% higher than prior year. Fines and Forfeitures have decreased by 7.1% as a result of lower fines due to pre-trial intervention activities.

Although property tax revenues are starting to show some improvement, there are still challenges facing the County in regards to lower revenue collection in other areas, therefore expenses must be lowered comparably and/or additional revenues identified to meet the projected budgetary needs. The FY 2018 budget represents an ongoing commitment from the County to invest in its future and efficiently manage its resources.

Expenses:

- Personnel

One of our most valuable resources is human capital. The FY 2018 budget reflects this sentiment and includes various pay increases for employees at a cost of \$1.90 million. Prior to this increase, the FY 2017 budget included payroll enhancements through a 3% cost of living adjustment (COLA) at a cost of \$3.5 million.

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 large city government have been created in Fulton County in their wealthy and heavily populated northern suburbs, and just 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. In effort to retain public safety personnel surrounding counties and municipalities are implementing pay incentives to recruit new employees as well as retain existing employees. 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 budget. The FY2018 budget proposal includes funds to continue these incentives.

The FY2018 budget includes increases equivalent to one step for eligible public safety personnel at a cost of \$.6 million, a 1% COLA for all eligible employees at a cost of \$1.1 million and increases to address pay parity for certain management positions identified by Human Resources at a cost of \$0.2 million.

- *Vehicle Replacement Reserve*

The County has utilized a vehicle replacement reserve account since FY 2006. The value of the reserve for FY 2018 is \$2.3 million, an increase of \$.5 million from FY2017 and \$2.0 million above FY2016 funding level. This increase, 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 FY 2006, each County vehicle was assigned a score based on a point system which evaluated vehicles based on repair costs, age and mileage. Fiscal Year 2005 was the last year the point system was utilized and \$2,002,000 was spent to replace vehicles.

The Capital Budget

Although there appears to be a decrease in capital budgeted in the proposed FY2018 budget, funds are amended in from reserves as projects and/or sites for construction are identified.

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

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

The 2004 SPLOST ended December 2008 and generated approximately \$260 million dollars in revenue over a five year period. Approximately \$200 million was allocated for a Road Infrastructure Improvement Program which included maintenance projects such as resurfacing approximately 556 miles of road, upgrading bridges and culverts, upgrading storm drainage systems in older subdivisions and improving 31 railroad crossings. The road program encompassed various safety projects including installation of 96 miles of sidewalk, improved traffic congestion at schools, upgrading the traffic control center, installing additional cameras, fiber optic communication cables and variable message signs, installing school flashers for every school, adding reduced speed zone signs, installing pedestrian crosswalks and improving roadway shoulders. The road program also included road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads and paving 8 dirt roads.

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

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

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

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

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

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

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, 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 most current project is acquisition of land for recreation and senior centers. The Clayton County Board of Commissioners, in conjunction with the SPLOST Program Manager, is developing 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 TV Station Remodel for CCTV23

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

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

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

Of the aforementioned projects, acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Centers was completed in fiscal year 2015. In addition to the aforementioned projects, purchases were made for police vehicles, fire apparatus and public service fleet. Projects currently under design and/or construction include the County Enterprise Software System, Comprehensive Justice Management and Information System and Jail Security/Access Control/Video Surveillance System; modernization of Public Safety and Public Service fleets (including but not limited to the acquisition of fleet for Fire/EMS, Police Department, Sheriff's Office and Department of Building Maintenance) and Transportation and Development (roads and sidewalks) projects. The Clayton County Board of Commissioners, in conjunction with department heads, is developing plans for the remaining projects.

Budget Comparison by Fund

The following table shows the FY 2018 proposed budget compared to the FY 2017 amended budget, detailed by fund. Changes between the FY 2018 budget and the FY 2018 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 2017 Amended Budget and FY 2018 Budget By Fund			
FUND	FY 2017 Amended	FY 2018 Budget	% Change
General Fund	189,863,794	200,054,378	5.4%
Special Revenue Funds			
Fire District Fund	21,166,717	21,301,414	0.6%
Hotel and Motel Tax Fund	628,232	648,180	3.2%
Tourism Authority Fund	780,500	779,250	-0.2%
Emergency Telephone System Fund	4,596,515	4,371,375	-4.9%
Federal Narcotics Fund	237,490	175,000	-26.3%
State Narcotics Fund	395,000	265,000	-32.9%
Jail Construction and Staffing Fund	1,003,000	872,500	-13.0%
Juvenile Supplemental Services Fund	11,500	9,500	-17.4%
Drug Abuse Treatment and Education Fund	144,200	144,200	0.0%
Alternative Dispute Resolution Fund	221,568	222,155	0.3%
Victim Assistance Fund	564,138	579,534	2.7%
Domestic Seminars Fund	11,500	11,500	0.0%
State Court Technology Fee Fund	164,242	163,312	-0.6%
Law Library Fund	129,089	125,254	-3.0%
Clayton Collaborative Fund	59,500	12,500	-79.0%
Aging Grant Fund	1,327,611	1,234,298	-7.0%
Housing & Urban Development Fund	6,150,470	3,249,145	-47.2%
Street Lights Fund	1,704,703	1,701,566	-0.2%
Other County Grants Fund	23,857,065	571,647	-97.6%
Ellenwood TAD Fund	589,875	593,613	0.6%
Central Clayton Corridor TAD	0	500,000	N/A
Forest Park TAD	0	250,000	N/A
Mountainview TAD Fund	0	200,000	N/A
Capital Project Funds			
Road & Recreation Projects	83,252,047	2,150,000	-97.4%
SPLOST 2009	72,627,716	4,000,000	-94.5%
SPLOST 2015	84,952,905	45,129,360	-46.9%
Ellenwood TAD Capital Projects Fund	579,875	583,613	0.6%
Debt Service Fund	15,034,643	15,226,351	1.3%
Enterprise Fund			
Landfill	4,151,959	3,571,620	-14.0%
Internal Service Funds			
Workers Compensation Fund	1,889,935	1,889,935	0.0%
Medical Self Insurance Fund	20,743,825	22,266,573	7.3%
Total Operating Budget	536,839,614	332,852,773	-38.0%

The General Fund increased by 5.4% from the FY 2016 Amended Budget primarily as a result of personnel salary enhancements and investment in capital items.

The Federal Narcotics Fund expenditures decreased 26.3% due to the County only being able to budget funds held in reserve.

The State Narcotics Fund expenditures decreased 32.9% due to the County only being able to budget funds held in reserve.

The Jail Construction and Staffing Fund decreased by 13.0% resulting from lower fines used to fund these activities.

The Juvenile Supplemental Services Fund expenditure decreased 13.0% due to decrease in revenues.

The Clayton Collaborative Fund, the Aging Grant, the Housing and Urban Development Fund, and the Other County Grants Funds all appear to have been reduced for FY 2017; however those funds are amended in to the budget during the fiscal year based on actual expenditures as they are received from state and federal sources.

The Roads and Recreation Project Fund, the 2009 and 2015 SPLOST funds appear to have decreased; however funds are amended in as projects and/or sites for construction are identified. Carry-forwards are done during the first quarter of the year to bring forward unspent budgeted funds for projects that could not be completed in the prior year.

Detailed information about the FY2018 budget can be found within this document. The Introduction provides a brief overview of the County, including its mission and major initiatives. Also included is information on the operating and capital sections of the budget. The Budget Summary Section provides detailed information on revenues, expenses and financing sources, as well as prior year and current year comparisons. The Policies and Procedures Section contains detailed information regarding Clayton County's strategic plan, budget development guidelines, and fiscal, operating and purchasing policies. The financial impact of capital projects can be found in the Capital Budgeting Section. The Department Summaries section includes detailed information for individual departments.

The proposed budget strikes a critical balance between preserving essential services for County residents and reducing expenditures to meet projected revenue levels. The proposed budget also includes funding for sustainability of the strategic plan, providing resources to continue several initiatives implemented during the current fiscal year including, but not limited to, public safety personnel salary enhancements, addressing public safety staffing levels, 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 T. Bivins
Chief Financial Officer



Detrick Stanford

Chief Operating Officer



June 1, 2017

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

Clayton County Strategic Operational Plan

Clayton County Government continually strives to provide high quality services at an equitable cost. We continue to maintain a healthy fund balance while providing enhanced services for our residents. We have been able to accomplish these goals by planning and thinking strategically.

Clayton County has utilized a Strategic Operating Plan during the past fiscal year as our road map to efficient and effective County government. The Plan promotes the creative provision of services, including partnerships with other government agencies, non-profit organizations, and the business community; consistently striving to provide excellent customer service; and helps identify priorities for community investment.

There was high-level input and interest in providing feedback about future service and direction of the County by both the Board of Commissioners and Department Heads. Over 100 hours were logged in leadership sessions that initiated our update process. In addition, a variety of task forces and committees spent many hours determining objectives that will take our County to the next level of services. As a result, many robust and creative ideas and action strategies were identified for use during FY-2018.

The Strategic Operating Plan is a living document that is being used by our offices and departments to develop their respective annual work plans and priorities. The Plan serves as the framework to hold us accountable to complete defined objectives. We will report regularly on progress being made on the objectives outlined, signifying a commitment by County leadership to work together in a transparent and collaborative manner for the betterment of Clayton County and its citizens.

#ClaytonStrong

Detrick Stanford

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

Clayton County Strategic Operational Plan

VISION

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

MISSION

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

STRATEGIC FOCUS

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

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

Clayton County's organizational goals are encompassed in six strategic pillars: Quality of Life, Economic Opportunity, Growth Management, Fiscal Responsibility, Communication and Image, and Governance. These pillars are the drivers behind the work that we do and the guides for making the best business decisions possible for Clayton County. These pillars are the foundation of the planning the County is doing to anticipate the future we want to create for our citizens, businesses and employees. Our goal operationally, is to make decisions that produce results, that make a difference in people's lives, and that give taxpayers the best value for their money. To achieve this goal we have developed outcome-oriented service plans, which is a key step in the strategic plan to improve operations. We have developed a 3-Year Strategic Operating Plan (2017-2019) to implement the County's six strategic pillars – moving them from concepts to tangible results.

FISCAL YEAR 2017

In FY-2017, we implemented the following key enhancements and met the following goals:

3% COLA for employees

2.5% Public Safety Sworn Officers

Increase funds for Building Upgrades and Repairs-\$500,000

Increase Fleet Maintenance- \$1,500,000

FISCAL YEAR 2018

As we move into FY-2018 our key operational strategies are highlighted in the chart on page 11, as is our forecast of key deliverables and the performance indicators we will use to measure success.

THREE-YEAR STRATEGIC OPERATIONAL PLAN LOGIC MODEL (FY'17-19)

KEY STRATEGIES—FY'18

- Ensure work environment is productive and safe, as employees focus on providing the best quality of services to our citizens
- Standardize County-wide systems to improve information and data sharing between Departments across multiple functional areas
- Reduce and manage technology risks
- Develop and offer pertinent and relevant training for employees, supervisors, and managers to ensure consistency of policy administration

- Collaborate with various communities to maximize the positive exposure of the County by focusing on accomplishments, to combat the County's negative image
- Create a brand identity for Clayton County to provide the market confidence necessary to compete for residents, businesses and developments with neighboring communities and throughout the world
- Establish a customer service program to set the standards of providing quality customer service to our citizens, businesses and guests

- Conduct comprehensive analysis to identify operational redundancies and inefficiencies
- Enhance educational and benefit incentives available to public safety personnel for the purpose of retention and recruitment
- Conduct comprehensive employee study to align with market analysis for competitive salaries and benefits

- Facilitate strategic financial planning for future fiscal years, including project expenditures needs and expected results in operations
- Develop a comprehensive master plan for land use, code enforcement, and zoning ordinances.
- Support and encourage business growth, and attract new jobs and investment in the identified core industry clusters

THREE-YEAR GOALS

Standardize government operations through the development of high visibility accountability tools and efficiency measures

Create positive local and state presence by enhancing communication and image

Increase recruitment, retention and morale by providing competitive salaries and benefits, professional growth opportunities and optimal work environments

Grow economic development and improve quality of life through comprehensive and strategic financial and land planning

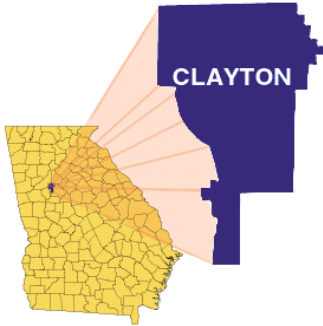
LONG-TERM OUTCOME

Develop Clayton County into an attractive place to live, invest and visit by providing impeccable customer service, maximum transparency and economic vision

6 PILLARS

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

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 was 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.



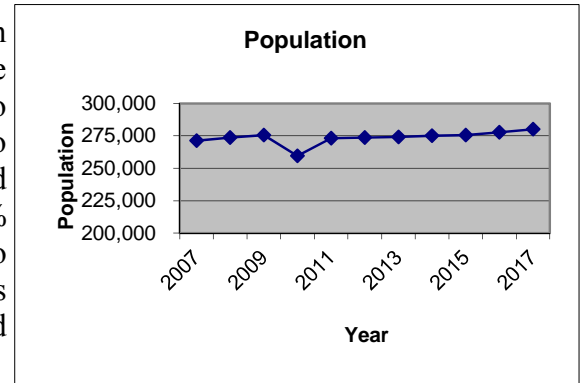
The Historic Courthouse (left) and the Harold R. Banke Justice Center (right) house essential County functions such as; Superior Court and Judges, Clerk of Superior/Magistrate Courts, Clerk of State Court, District Attorney's Office, Magistrate Court and Judges, State Court and Judges, Solicitor General's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

POPULATION & GOVERNMENTAL 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 2018 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



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 2018 budget provides for no reduction in County service levels. The County also provides water, sewer and solid waste disposal services through the Clayton County Water Authority. Some of the services highlighted below are: police protection, fire protection, health care, education, and lifestyle.

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

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

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

In fiscal year 2016, the County Fire Department ushered in its Community Treatment Program. The Community Treatment Program (CTP) is a mobile integrated health care initiative designed to fill the gaps in primary care within our community. The program installed by the CCFES is a first of a kind program aimed solely at increasing the quality and availability of healthcare to the citizens of Clayton County. The CTP program has gained national recognition for its innovation and cutting edge approach to community health.

SERVICES PROVIDED BY CLAYTON COUNTY



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



The new Animal Control and Adoption Center opened in December 2016 was funded from SPLOST 2009 and will provide enhanced Animal Control services for the Ellenwood area.

SERVICES PROVIDED BY CLAYTON COUNTY

During fiscal year 2015 Clayton County approved a one percent sales tax to fund the County's full participation in MARTA. Service began in January, 2015 with three initial bus routes. During fiscal year 2016, additional routes will be added to enhance transportation for citizens throughout the County.

Clayton County offers its community some of the best healthcare options in metropolitan Atlanta. Southern Regional Medical Center was established in 1971 as a community-based healthcare provider and became a member of the Promina Health System (Georgia's largest non-profit hospital alliance) in 1996. In February 2016, Southern Regional Hospital was purchased by California based 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 13 medical center facilities operated by Kaiser Permanente of Georgia, the state's largest non-profit health plan. The newly expanded Southwood Comprehensive Medical Center in Jonesboro officially opened on May 1, 2014 and more than doubled the size while expanding capabilities of the facility. Kaiser Permanente provides comprehensive healthcare services to more than 222,074 citizens in the state of Georgia.

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



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

SERVICES PROVIDED BY CLAYTON COUNTY

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.



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.

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, volleyball stadium, fitness center and seasonal outdoor concerts.

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 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

Over 160,000 fans attend the Monster Energy NASCAR Cup Series 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



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

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.

2018 BUDGET DOCUMENT

INTRODUCTION

National and Global Economic Conditions and Outlook

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

The U.S. economy appears to have picked up from the lower growth rates in the first half of the year. While GDP hovered around 1% for the first half of the year, inflation adjusted GDP has increased to nearly 3.0% in the third quarter. The economic recovery has had unusual features that have been difficult to predict. While growth has remained below previous recoveries, the economy has shown steady growth. Several times the economy has begun to show signs that growth was breaking out on the upside, however the rate of recovery has remained close to 2%. Consumer spending continues to increase, as consumers are seeing increases in disposable income resulting from a steadily improving job market. Unemployment continues to decrease with the year-end rate at 4.7%. Higher employment rates have allowed wages to increase providing additional disposable income for many households.

Improvement in the housing market is expected to continue. Residential investment has risen steadily this year. Housing starts rose by 11.3% or 1.188 million annually. New home construction has shown its strongest growth since before the housing collapse in 2008. The impact of increased demand for homes is driving prices higher in selected markets. The excess supply of houses that existed in previous years is decreasing and housing prices are expected to peak in certain regions of the Country.



Interest rates have remained at historically low levels. While the Federal Reserve most recently raised rates in March, 2017 rates are expected to steadily increase over the next few years. The Federal Reserve has given every indication that it will selectively raise interest rates when the economic outlook and growth dictates that it will sustain growth.

Purchases of goods and services by state and local governments has grown faster in the previous few years than in the past as revenues are increasing. Local governments have begun to hire employees and increased 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 first increase in tax revenues since before the economic downturn. With many capital projects under way, construction prices are increasing, as costs rise in many areas of the Country.

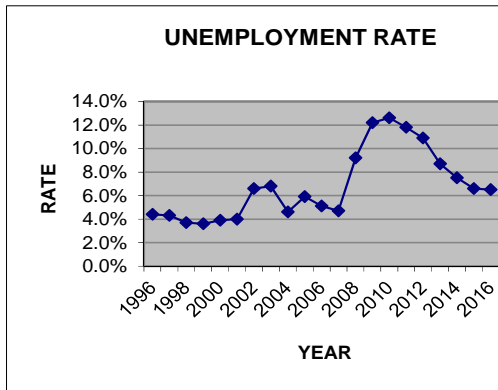
Inflation is expected to increase slightly up to 2.5% in 2017 versus 2.1% for 2016. Given the current pace of economic growth inflation is not expected to derail the economy. Lower energy costs that have helped push the inflation rate lower are expected to remain the same. Overall it is expected that oil and gas prices will not impact the economy in 2017-2018.

2018 BUDGET DOCUMENT

INTRODUCTION

Local Economic Conditions and Outlook

The County is currently experiencing one of the strongest improvements nationally and locally. In 2016, Clayton County led the region in wage growth as percentage and for 1st Quarter 2016 Clayton County



led the nation in wage growth. Additionally, Clayton County led the region in job creation as percentage in 2016. The County's labor force is now 132,000, up from 125,000 over the prior year. The increase in the county labor force can largely be attributed to the logistics, manufacturing, and service sectors. The unemployment rate for Clayton County is 6.3% as of February 2017. Wages and Salaries in the County for the county has now eclipsed \$5.0 billion annually while retail sales in the County are well north of \$3.5 billion annually. Total personal income for the County has is more than \$7.1 billion that places it in the top 10

counties for the State of Georgia. Clayton County's population as of December 31, 2016 is 279,462, which is the highest level in the history of the County.

Clayton County continues to be one of leading counties in the southern metro of Atlanta to attract private investment. In 2016, Clayton County catalyzed more than \$170,000,000 in private investment. Over the past three years, Clayton County has received more than \$600,000,000 from companies seeking to invest in the County along with more than 6,000 new jobs. As a result of the private investment in the County, companies in Clayton County made commitments for 2,014 jobs in 2016.

The County also was recognized by various publications in 2016. *Southern Business and Development Magazine* ranked Clayton County as the Best Place for Logistics in the Atlanta Metro Area for 2016 along with receiving an honorable mention for manufacturing.

The County continues to be great location for the film industry. In 2016, film productions shot in Clayton County increased from 17 productions to 30, a 76% increase over the previous year. Additionally, The Clayton County Board of Commissioners and the Development Authority of Clayton County recently approved the creation of the film studio that will be developed by Pacifica Ventures.

Clayton County continues to lead the Atlanta's southern crescent with the largest amount of industrial space with more than 45 million square feet and more than 18 million square feet of retail space. Clayton County continues to lead the southern metro in commercial real estate square footage.

For 2017, the Clayton County Office of Economic Development plans to continue to focus on implementation of the 2013 Economic Development Plan. The plan includes focusing on our targeted industries for attraction, retention, and expansion. Along with focusing on maintaining and growing our robust existing business outreach program. The office has targeted reaching 60 companies in 2017 along with securing commitments for \$200,000,000 in private investment and 2,000 new jobs in Clayton County. In order to continue the Clayton County renaissance, education and workforce development must be at the forefront so that continues to move forward.

2018 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			Clayton County Top Ten Property Taxpayers		
Company:	Employees:	Percentage:	Taxpayer:	Assessed Value	Percentage:
Clayton Board of Education	7,300	4.68%	Delta Airlines	563,972,106	9.34%
Delta Airlines, Inc.	6,200	3.97%	Air Tran Airways	142,275,921	2.36%
Clayton County Government	2,399	1.54%	Georgia Power	135,967,251	2.25%
Southern Regional Health System	1,450	0.93%	City of Atlanta	51,764,494	0.86%
Gate Gourmet Inc.	1,200	0.77%	Express Jet Airlines	45,665,578	0.76%
Fresh Express	800	0.51%	Clorox Company	44,503,410	0.74%
Wal-Mart	450	0.29%	Atlanta Gas Light	36,539,332	0.61%
Fedex Ground	800	0.51%	AMB Properties	26,388,320	0.44%
Clayton State University	675	0.43%	Southwest Airlines	21,524,748	0.36%
Southern Power/Georgia Power	543	0.35%	JC Penny	19,266,936	0.32%
Subtotal of the 10 largest	21,817	13.98%	Subtotal of 10 largest	1,087,868,096	18.02%

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

The primary local economic driver of the community is Hartsfield-Jackson Atlanta International Airport, supplying thousands of jobs, tax revenues, and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's second largest cargo facility and country's busiest airport, serving over 104.2 million passengers in 2016. 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 is expected to meet the growing demand for international travel from Atlanta. The energy saving complex will provide travelers the ability to connect with over 80 destinations in over 53 countries. The new terminal serves over eleven million passengers each year.

The budget for FY 2018 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.

2018 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 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



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

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.

2018 BUDGET DOCUMENT

INTRODUCTION

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



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



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

Employees are also an important component to Clayton County. They are responsible for providing essential services to the citizens in a timely, efficient and productive manner. The 2018 budget includes a 1% cost of living payroll enhancement for County employees as well as an additional 1.25% increase for eligible public safety employees. Fringe benefit projections are based on the approved positions within each department. The budget for the County and Employees portion of group insurance, are based on the new June 1, 2017 rates.

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

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

2018 BUDGET DOCUMENT

INTRODUCTION

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



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.

2018 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.

2018 BUDGET DOCUMENT

INTRODUCTION

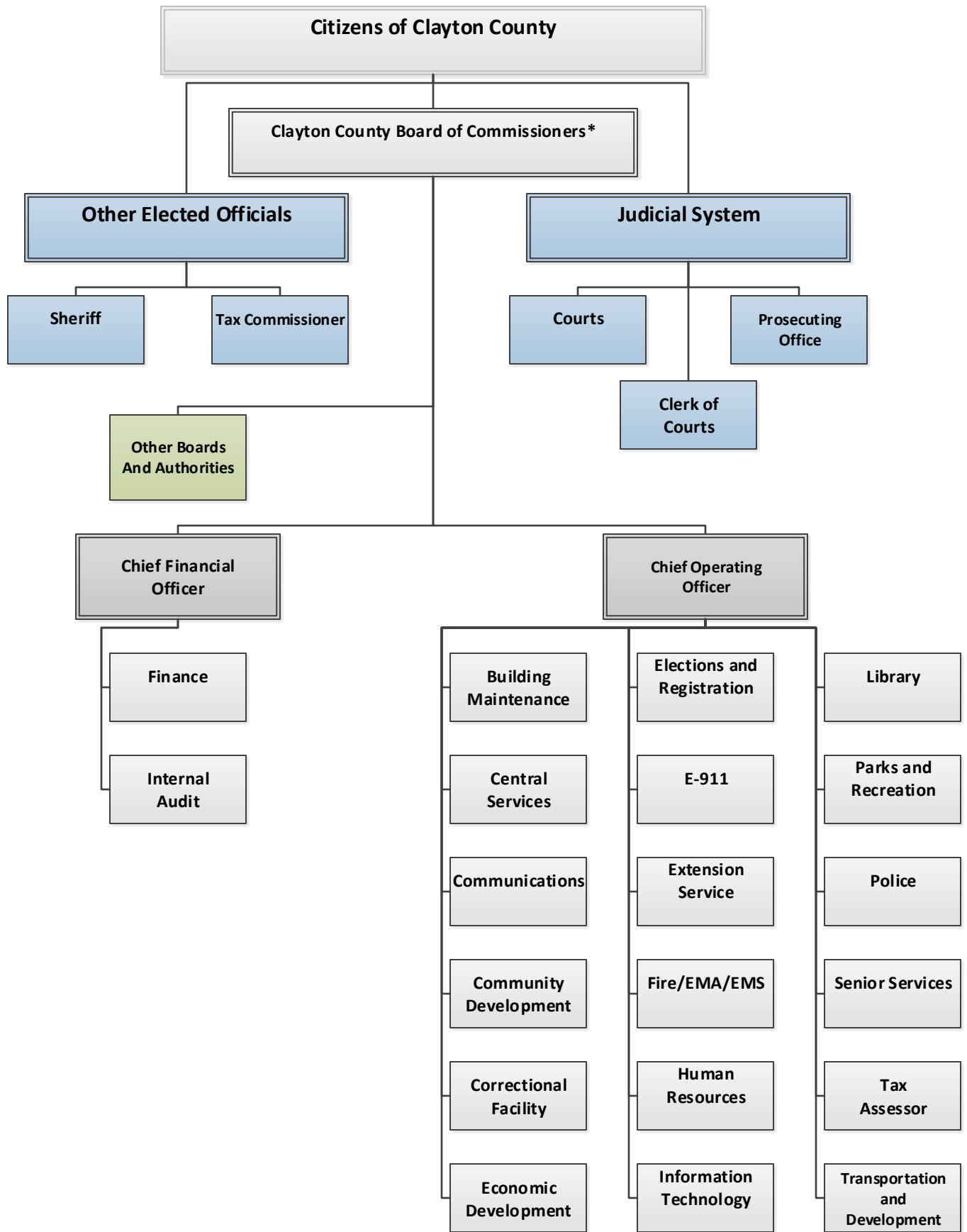


New Greenway Trails at the International Park are were opened in May, 2016 and provides a variety of activities throughout the park.

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.



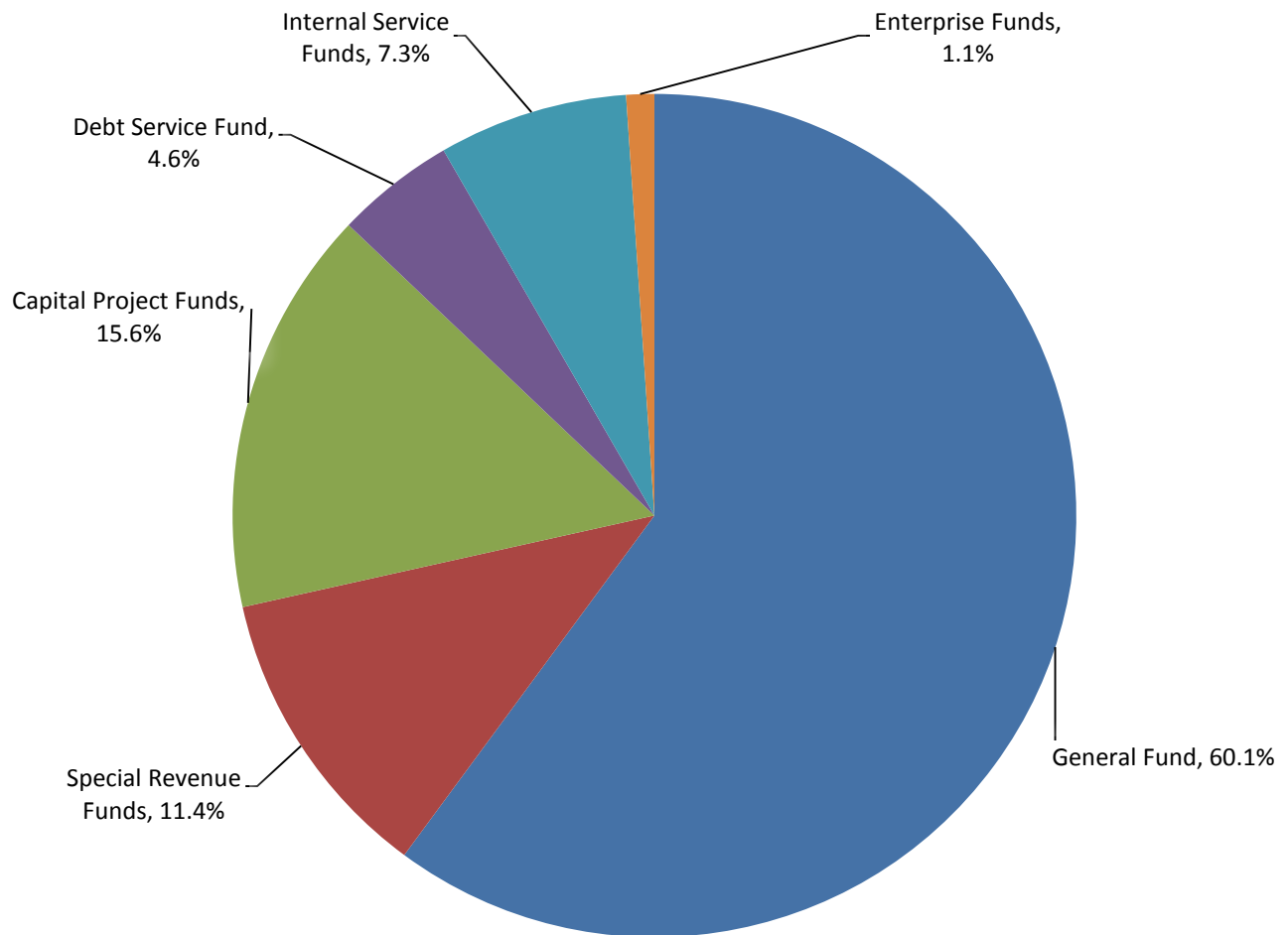
The Library system provides state of the art services as well as computer access for the residents of Clayton County.



*Office of Youth Services & Office of Planning, Zoning, and Sustainability are subsidiary divisions of the Board of Commissioners

**CLAYTON COUNTY, GEORGIA
SUMMARY OF FUND EXPENDITURES
FISCAL YEAR 2018**

General Fund	\$ 200,054,378
Special Revenue Funds	37,980,943
Capital Project Funds	51,862,973
Debt Service Fund	15,226,351
Internal Service Fund	24,156,508
Enterprise Fund	<u>3,571,620</u>
Total	\$ 332,852,773



CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2018
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

BUDGETED FUNDS	REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
	REVENUES	OPERATING	TOTAL	ADOPTED	OPERATING	TOTAL
		TRANSFER	FUNDING		TRANSFER	EXPENDITURES
		IN	SOURCES	EXPENDITURES	OUT	AND OTHER USES
Governmental Funds						
General Fund	\$ 199,143,878	\$ 910,500	\$200,054,378	\$197,449,059	\$ 2,605,319	\$ 200,054,378
Debt Service Fund	-	15,226,351	15,226,351	15,226,351	-	15,226,351
Special Revenue Funds						
Fire District Fund	21,301,414	-	21,301,414	21,301,414	-	21,301,414
Hotel/Motel Tax Fund	648,180	-	648,180	648,180	-	648,180
Tourism Authority Fund	779,250	-	779,250	734,500	44,750	779,250
Emergency Telephone System	4,371,375	-	4,371,375	4,371,375	-	4,371,375
Federal Narcotics Fund	175,000	-	175,000	175,000	-	175,000
State Narcotics Fund	265,000	-	265,000	265,000	-	265,000
Jail Construction and Staffing	872,500	-	872,500	-	872,500	872,500
Juvenile Support Services	9,500	-	9,500	9,500	-	9,500
Drug Abuse Treatment & Education	144,200	-	144,200	144,200	-	144,200
Alternative Dispute Resolution	222,155	-	222,155	222,155	-	222,155
Victim Assistance Fund	449,710	129,824	579,534	579,534	-	579,534
Domestic Seminars Fund	11,500	-	11,500	11,500	-	11,500
State Court Technology Fee Fund	163,312	-	163,312	163,312	-	163,312
Collaborative Authority Fund	-	12,500	12,500	12,500	-	12,500
Aging Grant Fund	670,000	564,298	1,234,298	1,234,298	-	1,234,298
HUD Grants Fund	3,249,145	-	3,249,145	3,249,145	-	3,249,145
Other County Grants Fund	-	571,647	571,647	571,647	-	571,647
Law Library Fund	125,254	-	125,254	125,254	-	125,254
Street Lights Fund	1,701,566	-	1,701,566	1,663,566	38,000	1,701,566
Ellenwood Town Center TAD	593,613	-	593,613	10,000	583,613	593,613
Central Clayton TAD	500,000	-	500,000	500,000	-	500,000
Forest Park TAD	250,000	-	250,000	250,000	-	250,000
Mountain View TAD	200,000	-	200,000	200,000	-	200,000
Total Special Revenue Funds	36,702,674	1,278,269	37,980,943	36,442,080	1,538,863	37,980,943
Capital Project Funds						
Roads & Recreation Projects	2,150,000	-	2,150,000	2,150,000	-	2,150,000
2009 Splost Capital Projects	4,000,000	-	4,000,000	4,000,000	-	4,000,000
2015 Splost Capital Projects	45,129,360	-	45,129,360	31,858,422	13,270,938	45,129,360
TAD Capital Projects	-	583,613	583,613	-	583,613	583,613
	51,279,360	583,613	51,862,973	38,008,422	13,854,551	51,862,973
Total Governmental Funds	287,125,912	17,998,733	305,124,645	287,125,912	17,998,733	305,124,645
Internal Service Funds						
Workers Compensation Fund	1,889,935	-	1,889,935	1,889,935	-	1,889,935
Medical Self Insurance Fund	22,266,573	-	22,266,573	22,266,573	-	22,266,573
Total Internal Service Funds	24,156,508	-	24,156,508	24,156,508	-	24,156,508
Discretely Presented Component Units						
Clayton County Landfill	3,571,620	-	3,571,620	3,571,620	-	3,571,620
Total Discretely Presented Components	3,571,620	-	3,571,620	3,571,620	-	3,571,620
Total of All Budgeted Funds	\$ 314,854,040	\$ 17,998,733	\$332,852,773	\$314,854,040	\$ 17,998,733	\$ 332,852,773

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2018
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGET	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGET
REVENUES						
Property Taxes	\$ 96,130,253	\$ 94,848,032	\$ 101,139,427	\$ 20,431,582	\$ 20,553,937	\$ 21,558,657
Other Taxes and Assessments	50,668,913	52,980,000	52,922,000	4,155,199	3,356,261	3,564,679
Licenses and Permits	7,916,992	6,487,300	7,716,800	-	-	-
Intergovernmental	3,279,892	2,868,638	2,935,413	10,396,165	28,862,863	4,019,145
Charges for Services	21,643,369	22,922,426	22,960,177	4,992,939	4,556,752	4,882,545
Fines and Forfeitures	5,433,879	5,377,000	4,991,000	2,378,627	1,858,828	1,436,410
Interest and Dividend Income	45,695	39,500	17,000	43	-	-
Other Revenues	2,944,627	1,921,765	2,662,061	1,690,775	85,649	84,607
Total Revenues	188,063,620	187,444,661	195,343,878	44,045,330	59,274,290	35,546,043
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	1,339,381	3,800,000	-	3,380,311	1,156,631
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	15,194	33,642	-	81,548	4,189	-
Operating Transfers In	1,091,000	1,040,000	910,500	847,951	1,084,125	1,278,269
Oper. Transfer In From Primary Gov	-	-	-	-	-	-
Proceeds from Prop./Casualty Claims	55,188	6,110	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-
Proceeds from Litigation Settlement	20,169	-	-	10,829	-	-
Extraordinary Item	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-
Sale of Obsolete/Surplus Material	50,365	-	-	-	-	-
Sale of Salvage Vehicles	-	-	-	-	-	-
Total Other Financing Sources	1,231,916	2,419,133	4,710,500	940,328	4,468,625	2,434,900
Total Rev. & Other Financing Sources	189,295,536	189,863,794	200,054,378	44,985,658	63,742,915	37,980,943
EXPENDITURES						
General Government	21,130,465	21,821,380	22,115,605	-	-	-
Tax Assessment and Collection	3,628,239	3,673,215	4,096,464	935,770	543,875	1,543,613
Courts and Law Enforcement	65,794,952	68,484,052	69,530,581	3,596,135	4,643,302	2,193,442
Public Safety	42,041,621	46,561,181	48,116,753	22,712,410	25,957,257	26,110,616
Transportation and Development	3,973,520	3,128,074	3,758,485	1,526,274	1,547,147	1,701,566
Libraries	3,617,611	3,880,703	3,730,558	5,045	122,512	30,000
Parks and Recreation	8,551,713	8,980,721	9,705,761	58,815	436,394	45,000
Health and Welfare	1,503,249	1,130,887	1,130,886	7,379,160	7,530,581	4,641,276
Other General Government	30,707,214	30,493,406	32,763,966	1,481,837	1,678,943	176,567
Total Expenditures	180,948,584	188,153,619	194,949,059	37,695,446	42,460,011	36,442,080
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	224	-	-	-	-	-
Appropriations To Fund Balance	-	-	2,500,000	-	-	-
Litigation Claims & Settlements	-	-	-	-	-	-
Operating Transfers Out	827,923	1,710,175	2,605,319	5,494,927	21,282,904	1,538,863
Total Exp. and Other Financing Uses	181,776,731	189,863,794	200,054,378	43,190,373	63,742,915	37,980,943
Net Increase (Decrease) in Fund Balance	7,518,805	(1,339,381)	(3,800,000)	1,795,285	(3,380,311)	(1,156,631)
FUND BALANCE JULY 1						
	47,519,089	55,037,894	53,698,513	14,432,998	16,228,283	12,847,972
FUND BALANCE JUNE 30*	\$ 55,037,894	\$ 53,698,513	\$ 49,898,513	\$ 16,228,283	\$ 12,847,972	\$ 11,691,341

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2018
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGET	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGET
REVENUES						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes and Assessments	6	-	-	43,026,900	42,859,002	45,129,360
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	468,417	356,353	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	-	-	-	2,134	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	6	-	-	43,497,451	43,215,355	45,129,360
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	760,000	-	-	178,084,793	6,150,000
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-
Operating Transfers In	13,526,416	14,274,643	15,226,351	4,383,899	20,112,395	583,613
Oper. Transfer In From Primary Gov	-	-	-	-	-	-
Proceeds from Prop./Casualty Claims	-	-	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-
Proceeds from Litigation Settlement	-	-	-	-	-	-
Proceeds from Revenue Bonds	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-
Sale of Obsolete/Surplus Material	-	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-
Total Other Financing Sources	13,526,416	15,034,643	15,226,351	4,383,899	198,197,188	6,733,613
Total Rev. and Other Financing Sources	13,526,422	15,034,643	15,226,351	47,881,350	241,412,543	51,862,973
EXPENDITURES						
General Government	14,863,791	15,034,643	15,226,351	3,199,168	27,955,704	-
Tax Assessment and Collection	-	-	-	585,188	3,579,875	-
Courts and Law Enforcement	-	-	-	18,516	3,398,200	-
Public Safety	-	-	-	6,431,774	5,771,700	-
Transportation and Development	-	-	-	27,092,169	122,337,003	6,150,000
Libraries	-	-	-	111,383	6,542,234	-
Parks and Recreation	-	-	-	3,097,963	28,655,919	-
Health and Welfare	-	-	-	952	371,807	-
Other General Government	-	-	-	13,612,127	42,220,226	31,858,422
Total Expenditures	14,863,791	15,034,643	15,226,351	54,149,240	240,832,668	38,008,422
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations to Fund Balance	-	-	-	-	-	-
Litigation Claims and Settlements	-	-	-	-	-	-
Operating Transfers Out	-	-	-	13,479,166	579,875	13,854,551
Total Exp. and Other Financing Uses	14,863,791	15,034,643	15,226,351	67,628,406	241,412,543	51,862,973
Net Increase (Decrease) in Fund Balance	(1,337,369)	(760,000)	-	(19,747,056)	(178,084,793)	(6,150,000)
FUND BALANCE JULY 1	3,198,808	1,861,439	1,101,439	217,225,123	197,478,067	19,393,274
FUND BALANCE JUNE 30	<u>\$ 1,861,439</u>	<u>\$ 1,101,439</u>	<u>\$ 1,101,439</u>	<u>\$197,478,067</u>	<u>\$ 19,393,274</u>	<u>\$ 13,243,274</u>

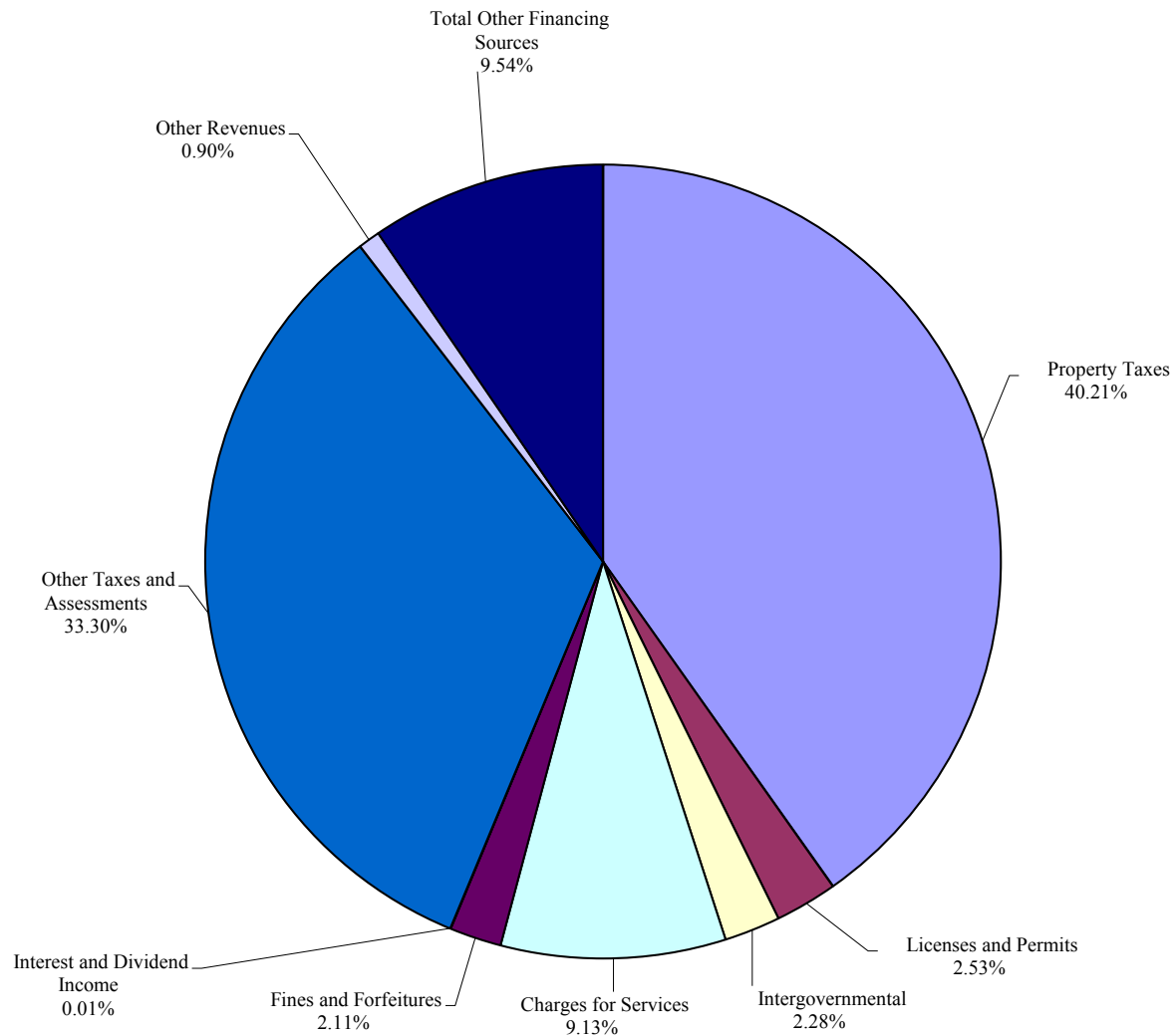
CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FUND BALANCES FOR GOVERNMENTAL FUNDS
COMPARISON OF THE THREE MOST RECENT FISCAL YEARS

	TOTAL GOVERNMENTAL FUNDS		
	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGET
REVENUES			
Property Taxes	\$116,561,835	\$115,401,969	\$122,698,084
Other Taxes and Assessments	97,851,018	99,195,263	\$101,616,039
Licenses and Permits	7,916,992	6,487,300	\$7,716,800
Intergovernmental	14,144,474	32,087,854	\$6,954,558
Charges for Services	26,636,308	27,479,178	\$27,842,722
Fines and Forfeitures	7,812,506	7,235,828	\$6,427,410
Interest and Dividend Income	47,872	39,500	17,000
Other Revenues	4,635,402	2,007,414	\$2,746,668
Total Revenues	275,606,407	289,934,306	276,019,281
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	183,564,485	11,106,631
Appropriation from Capital Impr. Reserve	-	-	-
Gifts and Donations	96,742	37,831	-
Operating Transfers In	19,849,266	36,511,163	17,998,733
Operating Transfer In From Primary Gov	-	-	-
Proceeds from Property/Casualty Claims	55,188	6,110	-
Proceeds from refunding bond debt	-	-	-
Proceeds from Litigation Settlement	30,998	-	-
Proceeds from Revenue Bonds	-	-	-
Sale of General Fixed Assets	-	-	-
Sale of Obsolete/Surplus Material	50,365	-	-
Proceeds from Capital Leases	-	-	-
Total Other Financing Sources	20,082,559	220,119,589	29,105,364
Total Revenues and Other Financing Sources	295,688,966	510,053,895	305,124,645
EXPENDITURES			
General Government	\$39,193,424	\$64,811,727	\$37,341,956
Tax Assessment and Collection	5,149,197	\$7,796,965	\$5,640,077
Courts and Law Enforcement	69,409,603	\$76,525,554	\$71,724,023
Public Safety	71,185,805	\$78,290,138	\$74,227,369
Transportation and Development	32,591,963	\$127,012,224	\$11,610,051
Libraries	3,734,039	\$10,545,449	\$3,760,558
Parks and Recreation	11,708,491	\$38,073,034	\$9,750,761
Health and Welfare	8,883,361	\$9,033,275	\$5,772,162
Other General Government	45,801,178	\$74,392,575	\$64,798,955
Total Expenditures	287,657,061	486,480,941	284,625,912
OTHER FINANCING USES			
Payment to Refund Capital Lease	-	-	-
Casualty and Other Losses	224	-	-
Appropriations to Fund Balance	-	-	2,500,000
Litigation Claims & Settlements	-	-	-
Operating Transfers Out	19,802,016	23,572,954	17,998,733
Total Expenditures and Other Financing Uses	307,459,301	510,053,895	305,124,645
Net Increase (Decrease) in Fund Balance	(11,770,335)	(183,564,485)	(11,106,631)
FUND BALANCE JULY 1	282,376,018	270,605,683	87,041,198
FUND BALANCE JUNE 30	\$270,605,683	\$87,041,198	75,934,567

CLAYTON COUNTY, GEORGIA

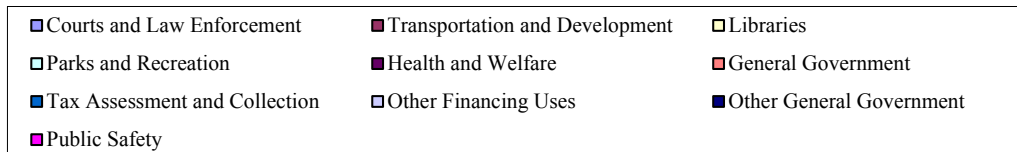
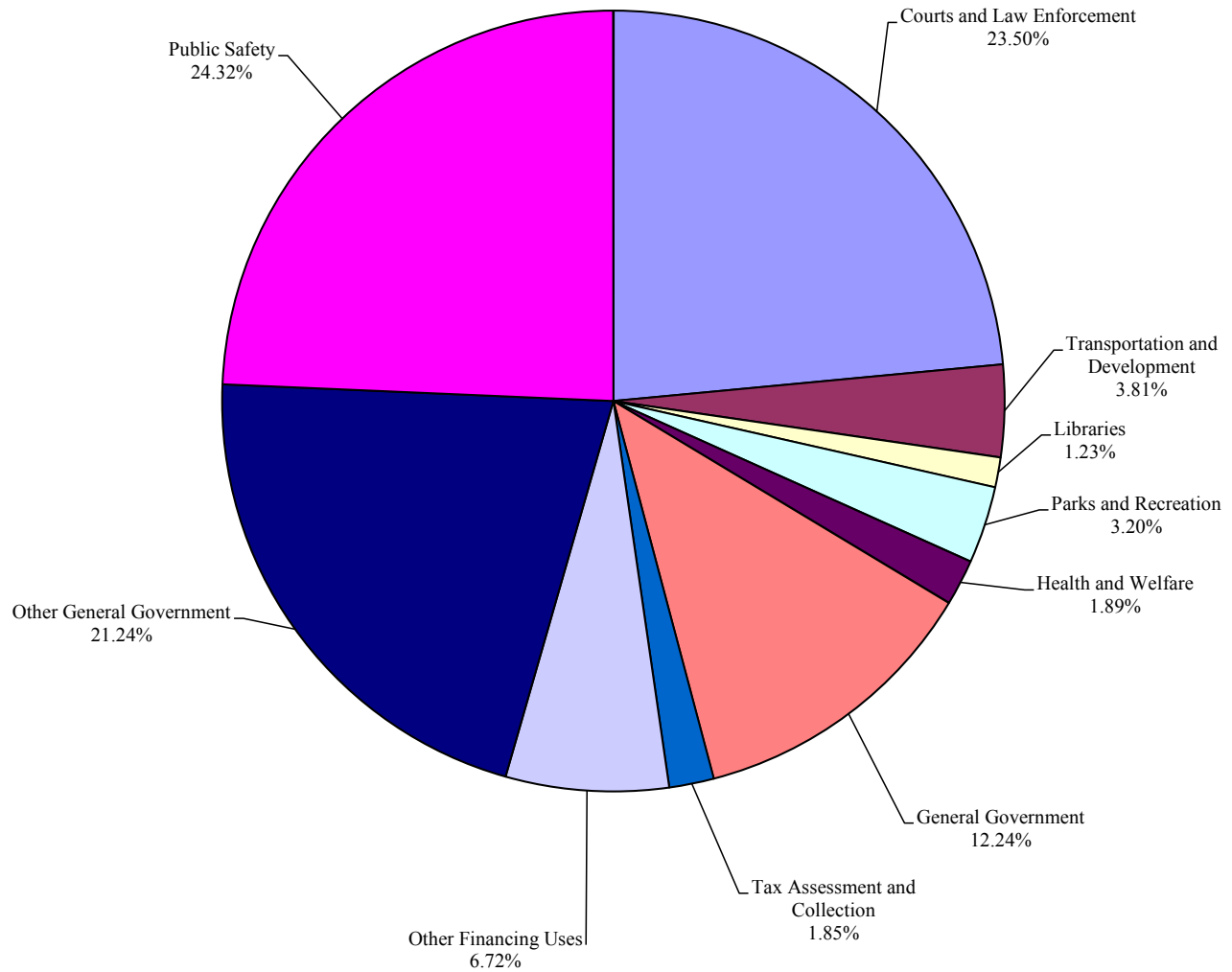
FY 2018 ESTIMATED FINANCIAL SOURCES

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 2018 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 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGET
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	1,077,709	966,928	2,414,301
Charges for Services	2,676,988	2,498,971	732,319
Fines and Forfeitures	59,816	50,000	35,000
Interest and Dividend Income	718	-	-
Other Revenues	375,354	395,247	390,000
Total Revenues	4,190,585	3,911,146	3,571,620
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	-	-
Operating Transfers In	-	-	-
Sale of General Fixed Assets	-	-	-
Total Revenues and Other Financing Sources	4,190,585	3,911,146	3,571,620
EXPENDITURES			
Personnel Services	903,724	934,202	948,332
Operating Expenses	2,843,472	2,675,275	2,359,025
Capital Outlay	-	-	-
Debt Service	478,560	301,669	264,263
Total Expenditures	4,225,756	3,911,146	3,571,620
OTHER FINANCING USES			
Operating Transfers Out	-	-	-
Total Expenditures and Other Financing Uses	4,225,756	3,911,146	3,571,620
Net Increase (Decrease) in Retained Earnings	(35,171)	-	-
RETAINED EARNINGS JULY 1	60,165	24,994	24,994
RETAINED EARNINGS JUNE 30	\$ 24,994	\$ 24,994	\$ 24,994

CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING
SOURCES AND USES FOR ALL BUDGET FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
REVENUES							
Property Taxes	\$ 101,139,427	\$ 21,558,657	\$ -	\$ -	-	\$ -	\$ 122,698,084
Other Taxes and Assessments	52,922,000	3,564,679	-	45,129,360	-	-	101,616,039
Licenses and Permits	7,716,800	-	-	-	-	-	7,716,800
Intergovernmental	2,935,413	4,019,145	-	-	2,414,301	16,888,338	26,257,197
Charges for Services	22,960,177	4,882,545	-	-	732,319	-	28,575,041
Fines and Forfeitures	4,991,000	1,436,410	-	-	35,000	-	6,462,410
Interest and Dividend Income	17,000	-	-	-	-	-	17,000
Contributions	-	-	-	-	-	7,250,984	7,250,984
Other Revenues	2,662,061	84,607	-	-	390,000	17,186	3,153,854
Total Revenues	195,343,878	35,546,043	-	45,129,360	3,571,620	24,156,508	303,747,409
OTHER FINANCING SOURCES							
Appropriation from Fund Balance	3,800,000	1,156,631	-	6,150,000	-	-	11,106,631
Appropriation from Capital Impr. Res	-	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-	-
Operating Transfers In	910,500	1,278,269	15,226,351	583,613	-	-	17,998,733
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	4,710,500	2,434,900	15,226,351	6,733,613	-	-	29,105,364
Total Revenues and Other Financing Sources	\$ 200,054,378	\$ 37,980,943	\$ 15,226,351	\$ 51,862,973	\$ 3,571,620	\$ 24,156,508	\$ 332,852,773
EXPENDITURES							
Personnel Services	\$ 128,898,463	\$ 23,812,835	\$ -	\$ 4,350,000	\$ 948,332	\$ 12,875,024	\$ 170,884,654
Operating Expenses	61,147,598	12,150,245	-	8,997,630	2,359,025	10,395,484	95,049,982
Capital Outlay	3,645,669	369,000	-	24,660,792	-	-	28,675,461
Debt Service	1,257,329	110,000	15,226,351	-	264,263	886,000	17,743,943
Total Expenditures	194,949,059	36,442,080	15,226,351	38,008,422	3,571,620	24,156,508	312,354,040
OTHER FINANCING USES							
Operating Transfers Out	5,105,319	1,538,863	-	13,854,551	-	-	20,498,733
Total Expenditures and Other Financing Uses	\$ 200,054,378	\$ 37,980,943	\$ 15,226,351	\$ 51,862,973	\$ 3,571,620	\$ 24,156,508	\$ 332,852,773
Net Increase (Decrease) in Fund Balance	(3,800,000)	(1,156,631)	-	(6,150,000)	-	-	(11,106,631)
FUND BALANCE JULY 1	47,519,089	14,432,998	1,845,392	57,254,528	60,165	1,726,749	122,838,921
FUND BALANCE JUNE 30	\$ 43,719,089	\$ 13,276,367	\$ 1,845,392	\$ 51,104,528	\$ 60,165	\$ 1,726,749	\$ 111,732,290

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

The Budget Summary Information contained on the following three pages compares FY 2018, FY 2017 and FY 2016. As a means of providing additional detail to the preceding consolidated overview of expenditures, this comparison of appropriations is provided at the next lowest level of aggregated budget information (i.e., total departmental or cost center budget). For an even more detailed breakdown of each department’s budget or to obtain an explanation of the major changes that have occurred between the two fiscal years, please refer to the individual cost center data shown later in this document in its corresponding functional area.

The first column shows actual data for FY 2016 and the second and third columns are included to show the dynamics of an annual operating budget. The second column contains the original budget that was adopted by the Board of Commissioners for each department at this time last year. When the budget was originally approved, those amounts represented our best estimates as to what it would cost to operate each of the various functions of the County during FY 2017.

Of particular note is that certain budgets were amended during the course of FY 2017. The initial expenditure plan was changed throughout the year as unanticipated events occurred, funding priorities changed, or new programs were initiated. These changes are shown in the third column, which depicts the FY 2017 budget amounts at the point in time when the Finance Department began preparing the recommended budget in May of the current year.

The decision to begin certain road improvement projects and the decision to construct several recreation centers and justice centers are examples of the types of budgetary increases exhibited for FY 2018. Transfers from the fund balance, recognition of prior year designations (carry-forwards), and encumbrances are also major factors. Donated monies for many projects sometimes have a life that carries them from fiscal year to fiscal year. These monies are amended into the budget and increase the budget since they are recognized in multiple fiscal years. Monies for grants and capital projects are budgeted in their respective funds. These monies are also carried forward until the individual projects are completed.

In comparing the FY 2017 and FY 2018 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 \$10,190,584 versus the 2017 amended budget results from the inclusion of a 1% cost of living increase for all full time County employees. Sworn public safety officers will receive an additional 1.25% increase as part of this budget. 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, 2018

	FY 2016 ACTUAL	FY 2017 ORIGINAL BUDGET	FY 2017 AMENDED BUDGET	FY 2018 BUDGET
GENERAL FUND				
General Government				
Commissioners	\$1,490,804	\$1,633,214	\$1,732,217	\$1,795,048
Chief Operating Officer	5,106	10,000	10,000	10,000
Clayton County TV23	30,424	16,500	32,237	30,236
Clayton County Youth	-	-	-	108,026
Staff Attorney	607,045	655,235	679,315	-
Internal Audit	316,589	335,134	348,503	374,343
Finance	2,883,186	3,438,875	3,523,464	3,560,235
Risk Management	343,735	366,371	374,722	373,207
Information Technology	6,002,866	6,822,831	6,994,494	7,103,847
Human Resources	1,147,159	1,225,359	1,202,374	1,493,114
Central Services	1,420,875	1,377,706	1,419,878	1,746,401
Professional Services	5,845,263	3,599,900	4,351,895	4,263,024
Registrar	757,481	848,582	866,451	876,821
Total General Government	20,850,533	20,329,707	21,535,550	21,734,302
Tax Assessment and Collections				
Tax Commissioners	1,817,337	1,840,372	1,886,754	1,906,412
Tax Assessors	1,810,902	2,000,148	1,786,461	2,190,052
Total Tax Assessment and Collections	3,628,239	3,840,520	3,673,215	4,096,464
Courts and Law Enforcement				
Superior Court	6,915,080	7,297,915	7,354,249	7,875,996
State Court	2,029,170	2,075,679	2,126,221	2,111,341
Probation Services	972,165	967,241	993,416	1,010,362
Magistrate Court	1,112,119	1,138,796	1,166,193	1,134,453
Juvenile Court	4,263,433	4,287,280	4,423,110	4,416,480
Probate Court	1,018,632	1,029,653	1,085,853	1,196,953
Clerk of Superior/Magistrate Court	2,324,197	2,394,738	2,446,486	2,475,218
Clerk of State Court	1,213,690	1,258,016	1,295,110	1,329,288
Solicitors Office	2,348,333	2,428,661	2,503,190	2,461,822
District Attorney	3,863,093	4,118,393	4,285,855	4,505,455
State Adult Probation	10,702	11,618	11,762	11,618
Correctional Facility	4,865,989	4,882,019	5,081,517	5,149,991
Sheriff	34,858,351	34,694,432	35,711,091	35,801,604
Total Courts and Law Enforcement	65,794,954	66,584,441	68,484,053	69,480,581
Public Safety				
County Police	28,185,909	29,838,316	30,947,553	32,349,620
School Crossing	295,927	-	300,000	-
Narcotics Unit	1,829,023	2,030,391	2,078,433	2,070,788
EMS Rescue	9,548,303	10,353,960	10,836,716	10,610,118
Central Communications	331,643	310,907	319,401	161,577

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2018

	FY 2016 ACTUAL	FY 2017 ADOPTED BUDGET	FY 2017 AMENDED BUDGET	FY 2018 BUDGET
GENERAL FUND, CONTINUED				
Community Development	1,685,370	2,005,337	1,666,631	2,337,606
Community Development - Planning and Zoning	288,632	374,036	378,059	626,303
Emergency Management	156,745	276,463	320,218	392,044
Animal Control	-	-	-	-
Code Enforcement	-	-	-	-
Total Public Safety	42,321,552	45,189,410	46,847,011	48,548,056
Transportation and Development				
Transportation & Development	3,973,520	3,673,117	3,128,074	3,758,485
Transportation & Development - Traffic Eng				
Total Transportation and Development	3,973,520	3,673,117	3,128,074	3,758,485
Libraries	3,617,610	3,757,006	3,880,702	3,730,558
Parks and Recreation	6,037,458	6,741,873	6,464,019	6,985,201
Senior Services	2,514,255	2,653,101	2,516,701	2,720,560
Total Parks and Recreation and Senior Services	8,551,713	9,394,974	8,980,720	9,705,761
Health and Welfare				
Department of Human Resources	1,067,000	1,067,000	1,067,000	1,067,000
Family and Children Services	156,249	63,886	63,886	63,886
Southern Regional Hospital	280,000	-	-	-
Total Health and Welfare	1,503,249	1,130,886	1,130,886	1,130,886
Other General Government				
County Garage	4,381,620	4,884,661	4,869,369	4,938,446
Refuse Control	1,784,052	1,868,179	1,715,932	2,090,684
Building and Maintenance	2,530,745	2,628,137	2,626,268	2,703,708
Extension University of Georgia	223,622	314,527	287,327	290,561
Other General Government	21,787,399	22,784,984	20,994,509	25,240,567
Total Other General Government	30,707,438	32,480,488	30,493,405	35,263,966
Other Financing Uses				
Operating Transfers Out	827,923	1,614,657	1,710,175	2,605,319
Total Other Financing Uses	827,923	1,614,657	1,710,175	2,605,319
Total General Fund	181,776,731	187,995,206	189,863,791	200,054,378
DEBT SERVICE FUND	14,863,791	15,034,643	15,034,643	15,226,351

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2018

	FY 2016 ACTUAL	FY 2017 ADOPTED BUDGET	FY 2017 AMENDED BUDGET	FY 2018 BUDGET
SPECIAL REVENUE FUNDS				
Fire District Fund	\$19,975,560	\$21,060,584	\$21,166,717	\$21,301,414
Hotel/Motel Tax Fund	465,219	627,576	628,232	648,180
Tourism Authority Fund	800,260	780,500	780,500	779,250
Emergency Telephone System Fund	3,180,604	4,123,916	4,596,515	4,371,375
Federal Narcotics Fund	413,162	100,000	237,490	175,000
State Narcotics Fund	259,053	150,000	395,000	265,000
Jail Construction and Staffing Fund	1,060,300	1,003,000	1,003,000	872,500
Juvenile Supplemental Services Fund	12,924	11,500	11,500	9,500
Drug Abuse Treatment and Education Fund	140,935	144,200	144,200	144,200
Alternative Dispute Resolution Fund	214,098	221,568	221,568	222,155
Victim Assistance Fund	526,581	564,138	564,138	579,534
Domestic Seminars Fund	9,560	11,500	11,500	11,500
State Court Technology Fee Collection Fund	152,785	163,312	164,242	163,312
Collaborative Authority Fund	49,987	12,500	59,500	12,500
Aging Grant Fund	1,159,251	550,000	1,327,611	1,234,298
HUD Grants Fund	6,175,911	-	6,150,470	3,249,145
Other County Grants Fund	6,051,478	453,339	23,857,065	571,647
Law Library Fund	111,525	129,089	129,089	125,254
Street Lights Fund	1,495,412	1,704,521	1,704,703	1,701,566
Ellenwood TAD Fund	873,447	589,875	589,875	593,613
Northwest Clayton TAD Fund		-		
Mountain View TAD Fund	11,304	-	-	200,000
Central Clayton Corridor TAD Fund	-	-	-	500,000
Forest Park TAD Fund	51,019	-	-	250,000
Total Special Revenue Funds	<u>43,190,375</u>	<u>32,401,118</u>	<u>63,742,915</u>	<u>37,980,943</u>
CAPITAL PROJECT FUNDS				
Health Department Capital Project Fund (303)	-	-	-	-
Roads & Recreation Capital Project Fund (306)	8,686,328	13,671,858	83,252,047	2,150,000
SPLOST 2009 Capital Projects Fund (307)	30,471,215	21,986,292	72,627,716	4,000,000
2015 SPLOST Capital Projects Fund (308)	27,885,676	42,859,002	84,952,905	45,129,360
Ellenwood Tax District Capital Project Fund (315)	585,188	579,875	579,875	583,613
Total Capital Project Funds	<u>67,628,407</u>	<u>79,097,027</u>	<u>241,412,543</u>	<u>51,862,973</u>
TOTAL GOVERNMENTAL FUNDS	<u>307,459,304</u>	<u>314,527,994</u>	<u>510,053,892</u>	<u>305,124,645</u>
INTERNAL SERVICE FUNDS				
Workers Compensation Fund	927,877	1,889,935	1,889,935	1,889,935
Medical Self Insurance Fund	20,775,372	20,743,825	20,743,825	22,266,573
Pension Trust Fund	32,965,814	-		
Total Internal Service Funds	<u>54,669,063</u>	<u>22,633,760</u>	<u>22,633,760</u>	<u>24,156,508</u>
DISCRETELY PRESENTED COMPONENT UNITS				
Landfill Enterprise Fund	4,225,753	3,905,899	4,151,960	3,571,620
Clayton Airport Enterprise Fund		-		
Total Discretely Presented Component Units	<u>4,225,753</u>	<u>3,905,899</u>	<u>4,151,960</u>	<u>3,571,620</u>
TOTAL OF ALL FUNDS	<u>\$366,354,120</u>	<u>\$341,067,653</u>	<u>\$536,839,612</u>	<u>\$332,852,773</u>

CLAYTON COUNTY, GEORGIA

ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Strategies Utilized in Budgeting Revenues

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

As an integral first step in the FY 2018 revenue projection process, total tax revenue collections through the end of FY 2017 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

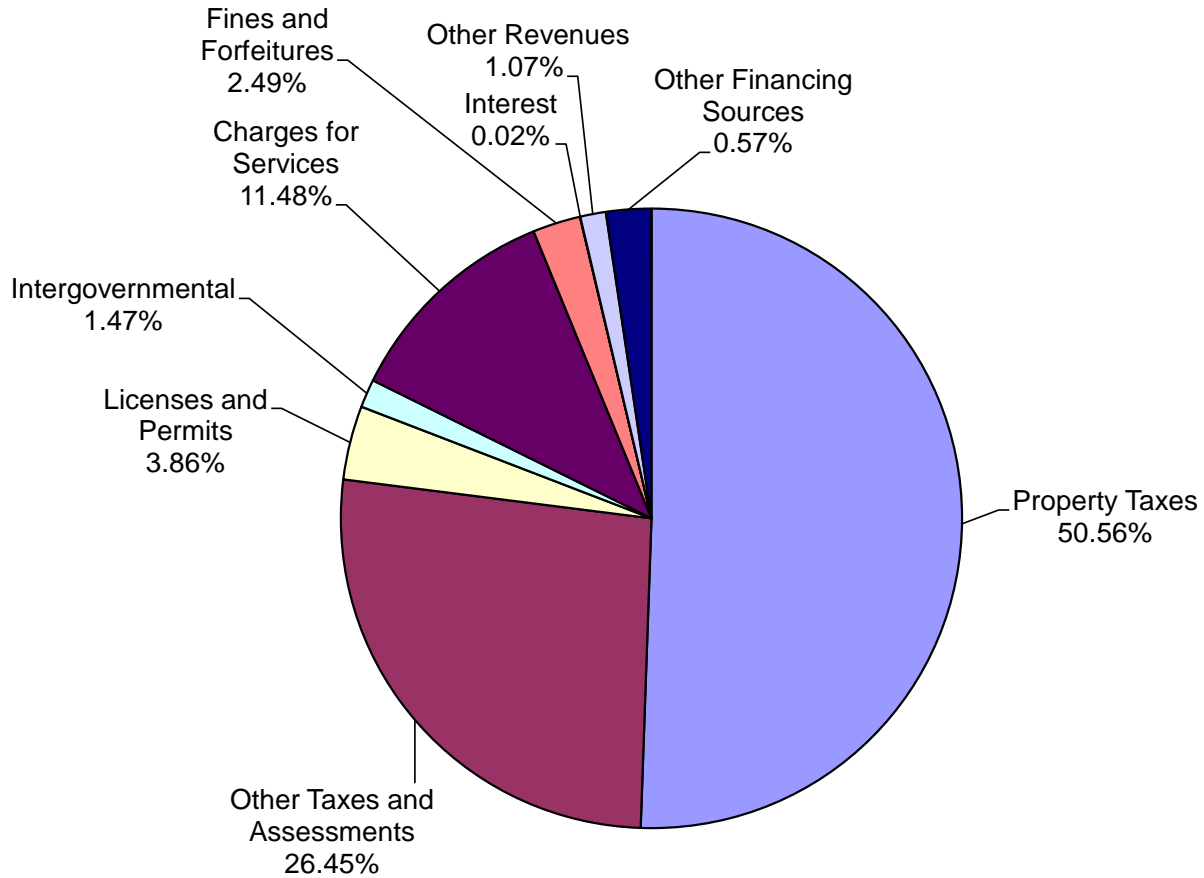
The General Fund is the primary operating fund for the County. The revenue it uses provides a majority of services to the citizens. This revenue is derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The 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-seven percent of the General Fund revenues for FY 2018 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 11.48% of revenue in the General Fund. This revenue source has increased to a high of \$22.9 million in the FY 2018 estimated budget from a low of \$21.6 million for FY 2014. The remaining revenue sources are all less substantial in nature but are showing a slight upward trend.

In comparison to the previous fiscal year, it is anticipated that the General Fund revenues for FY 2018 budget will increase. More specifically, collection of the General Fund's major revenue source, property tax, is projected to increase over FY 2016 actual versus the FY 2017 amended budget.

COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGET	FY 2018 PERCENT OF TOTAL
Property Taxes	\$ 88,182,150	\$ 96,130,253	\$ 94,848,032	\$ 101,139,427	50.56%
Other Taxes and Assessments	46,701,377	50,668,913	52,980,000	52,922,000	26.45%
Licenses and Permits	5,797,617	7,916,992	6,487,300	7,716,800	3.86%
Intergovernmental	2,872,777	3,279,892	2,868,638	2,935,413	1.47%
Charges for Services	22,162,658	21,643,369	22,922,426	22,960,177	11.48%
Fines and Forfeitures	5,634,493	5,433,879	5,377,000	4,991,000	2.49%
Interest and Dividend Income	55,116	45,695	39,500	17,000	0.01%
Other Revenues	2,284,333	2,944,627	1,921,765	2,662,061	1.33%
Other Financing Sources	1,281,205	1,231,916	2,419,133	4,710,500	2.36%
Total Revenues	\$ 174,971,726	\$ 189,295,536	\$ 189,863,794	\$ 200,054,378	100.00%

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2018 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE
SOURCES



CLAYTON COUNTY, GEORGIA

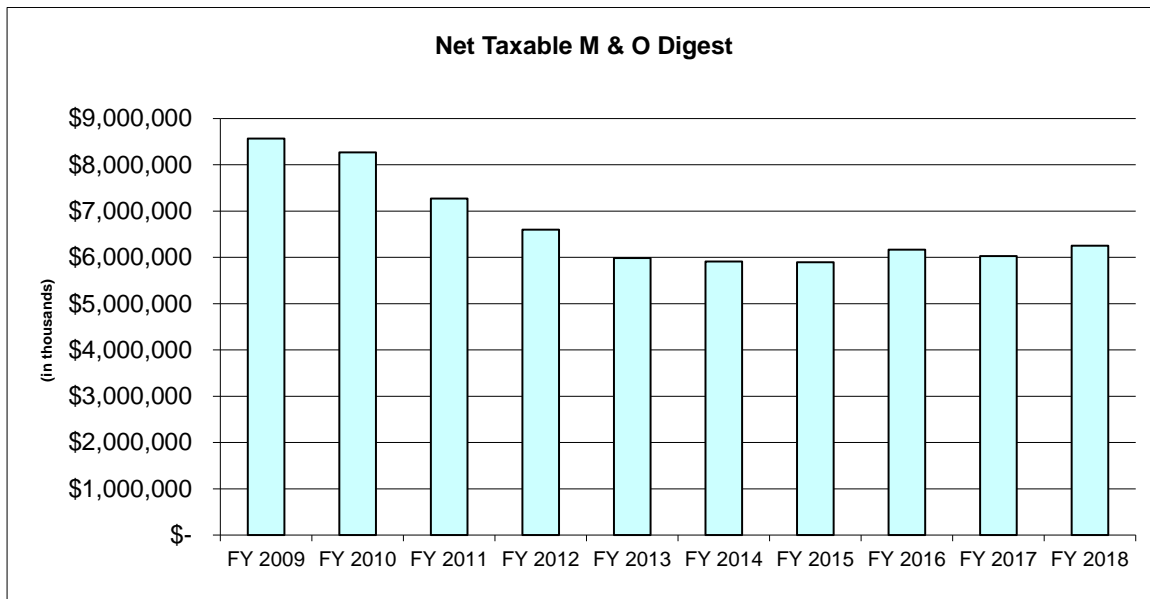
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Property Taxes

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

It is very important to understand trends in the digest. Over the five year period the digest has decreased three out of five years. The single largest drop came in 2010 amounting to a 12.03% decrease in the digest. The following chart and table summarizes some of the relevant property tax data over the most recent ten-year period and the assumptions for the property tax projections for the 2018 fiscal year.

Digest Information	Fiscal Year	Net Taxable M & O Digest (in thousands)	Digest Growth	Net Mill Rate	Percentage Change in Millage
2008 Tax Year (Actual)	FY 2009	\$ 8,567,466	N/A	8.963	N/A
2009 Tax Year (Actual)	FY 2010	\$ 8,267,511	-3.501%	11.436	27.591%
2010 Tax Year (Actual)	FY 2011	\$ 7,273,062	-12.028%	11.327	-0.953%
2011 Tax Year (Actual)	FY 2012	\$ 6,598,336	-9.277%	15.813	39.604%
2012 Tax Year (Actual)	FY 2013	\$ 5,983,372	-9.320%	14.912	-5.698%
2013 Tax Year (Actual)	FY 2014	\$ 5,911,140	-1.207%	14.661	-1.683%
2014 Tax Year (Actual)	FY 2015	\$ 5,894,865	-0.275%	14.869	1.419%
2015 Tax Year (Actual)	FY 2016	\$ 6,165,031	4.583%	15.862	6.678%
2016 Tax Year (Actual)	FY 2017	\$ 6,029,868	-2.192%	16.596	4.627%
2017 Tax Year (Projected)	FY 2018	\$ 6,250,440	3.658%	16.596	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 2017 will remain at the same level. 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 2017		EXAMPLE OF A TAX BILL FY 2018	
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	22.100	Gross Mill Rate	21.924
Gross M&O Taxes Payable	1,105.00	Gross M&O Taxes Payable	1,096.20
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	5.504 (275.20)	L.O.S.T. Rebate	5.328 (266.40)
Final M&O Taxes Payable	1,079.80	Final M&O Taxes Payable	1,079.80

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

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

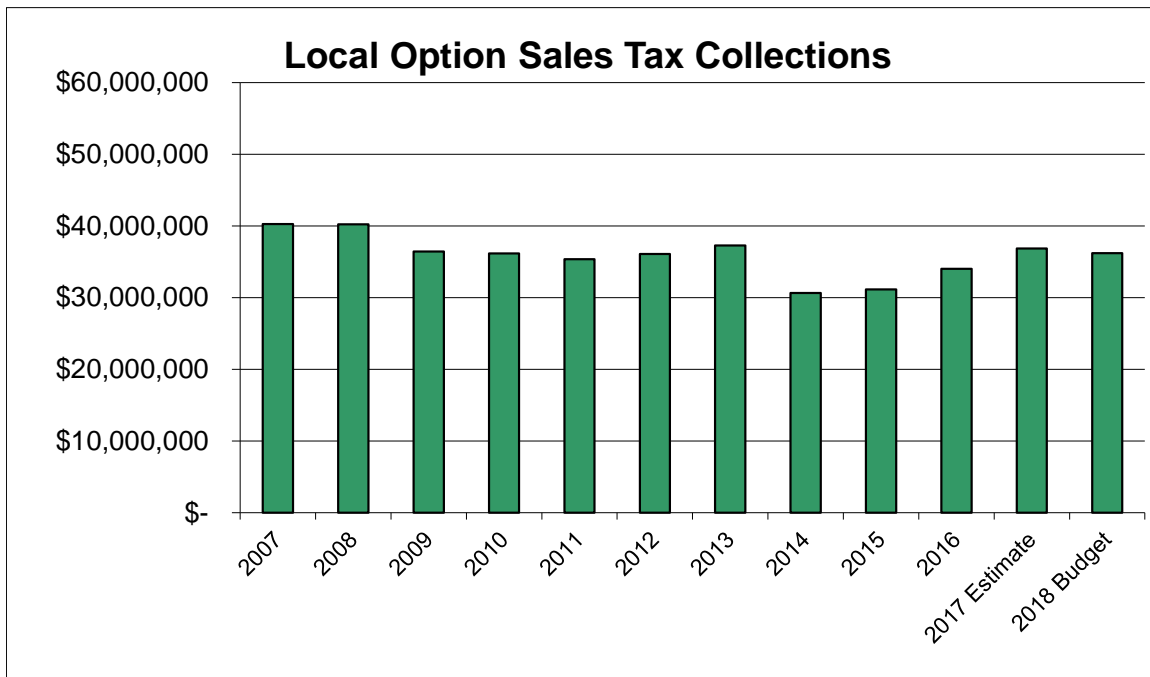
Other Taxes and Assessments

The primary component of the Other Taxes and Assessments category is the 1% Local Option Sales Tax (L.O.S.T.). Other items in this category are the Insurance Premium Tax, Real Estate Transfer Taxes, Alcohol Sales and Excise Taxes, and other accounts associated with the collection of taxes. The L.O.S.T. represents 68.0 percent and the Insurance Premium 21.7 percent of Other Taxes and Assessments budgeted for FY 2018. 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 2018 projected budget amount for L.O.S.T. is \$36.0 million. The increase is a result of the lifting of the fuel tax exemption at the airport as a result of House Bill 170 passing in June 2015.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS



As can be seen in the chart above, 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 good possibility that the local economy will slightly improve throughout FY 2018. The decrease in L.O.S.T revenue beginning in FY 2014 resulted from the change in allocation rate renegotiated with the local cities. For FY 2018 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 11.48 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 3.86 percent of the total revenue budget. There are 14 line item revenue accounts in this classification. These items include business licenses, building permits, marriage licenses, and pistol permits. The FY 2018 budget projects a decrease of \$1,229,500 versus the FY 2017 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 2.49 percent of total County revenues. The decrease in this revenue source has resulted from increased pretrial intervention programs reducing fines for potential non-repeat offenders.

Other Financing Sources

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

Intergovernmental

This revenue source is generated by revenue received from other Local, State, and Federal governments. This revenue source is payment for services provided to/from any of the prior mentioned governments, grant awards, salary reimbursements, or inmate housing. Intergovernmental revenues comprise about 1.47 percent of total County revenues. Intergovernmental revenue is projected to be increase slightly in FY 2018.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Interest and Dividend Income

Interest income generated on the County's idle cash balances represents less than one percent of total revenues. The amount budgeted for FY 2018 follows the significant decrease over prior fiscal years. The principal reason for this is that banking institutions have ceased paying interest on idle cash balances.

Other Revenues

Other revenues are mainly comprised of miscellaneous revenues. It is less than 1.33% of the total general fund revenues.

Other Funds

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

Fire District Fund

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

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

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Emergency Telephone System Fund

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

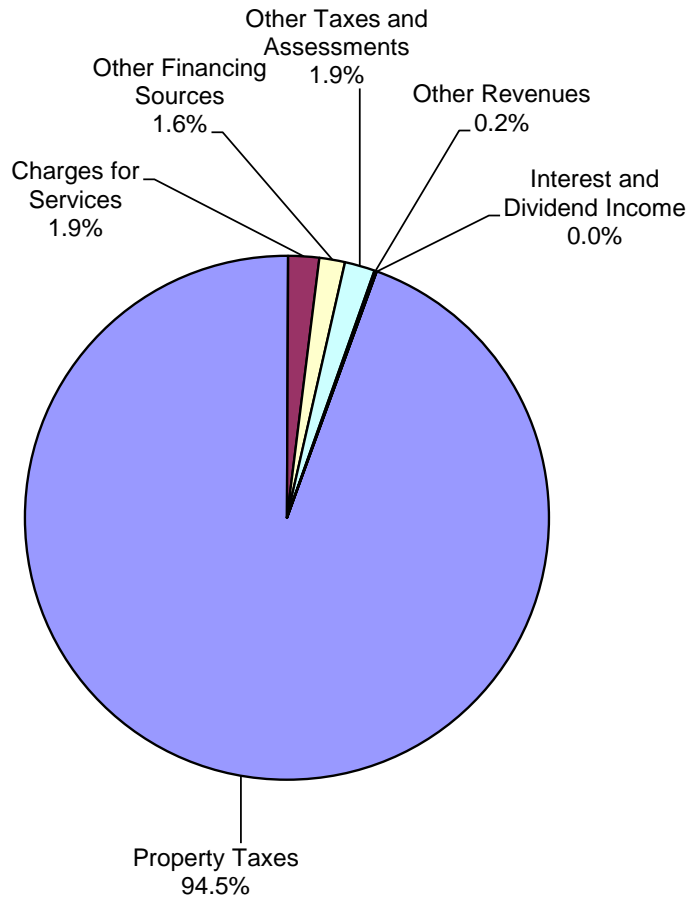
Landfill Enterprise Fund

The Landfill Enterprise Fund accounts for the total cost of operating the County Landfill under the mandates established under the Georgia Comprehensive Solid Waste Management Act. Revenues for the Landfill Enterprise Fund are from tipping fees assessed for each ton of refuse dumped at the landfill. Since FY 2009 the tonnage dumped in the Landfill has continued to steadily 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 2018 COMPARISON OF FIRE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

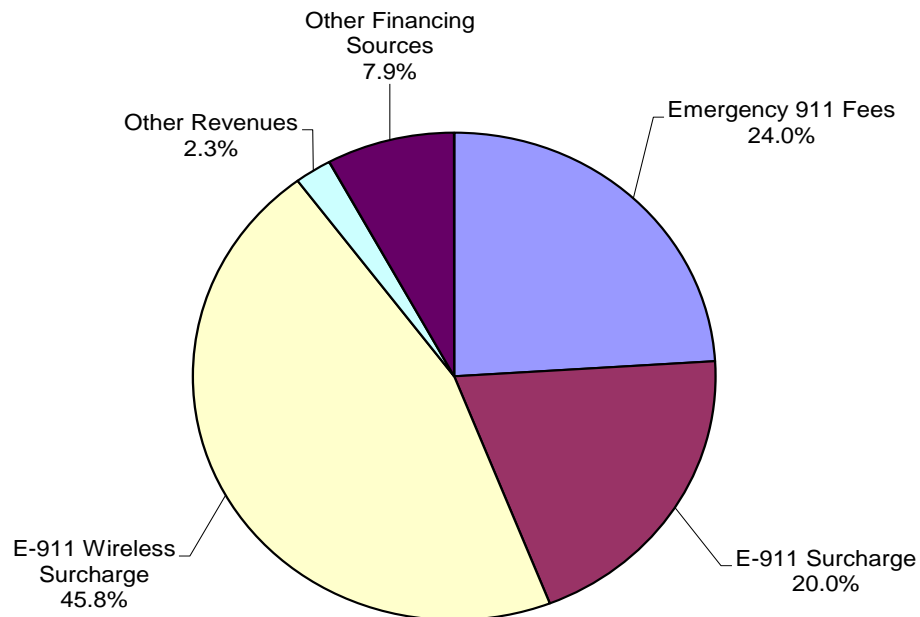
Revenue Source	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGET	FY 2018 PERCENT OF TOTAL
Emergency 911 Fees	\$ 1,041,009	\$ 1,089,059	\$ 926,000	\$ 1,050,000	24.02%
E-911 Surcharge	692,308	846,328	786,000	874,981	20.02%
E-911 Wireless Surcharge	1,612,038	1,974,806	1,835,000	2,000,000	45.75%
Other Revenues	1,302	1,819	-	100,000	2.29%
Other Financing Sources	-	-	576,916	346,394	7.92%
Total Revenues	\$ 3,346,657	\$ 3,912,012	\$ 4,123,916	\$ 4,371,375	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2018 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

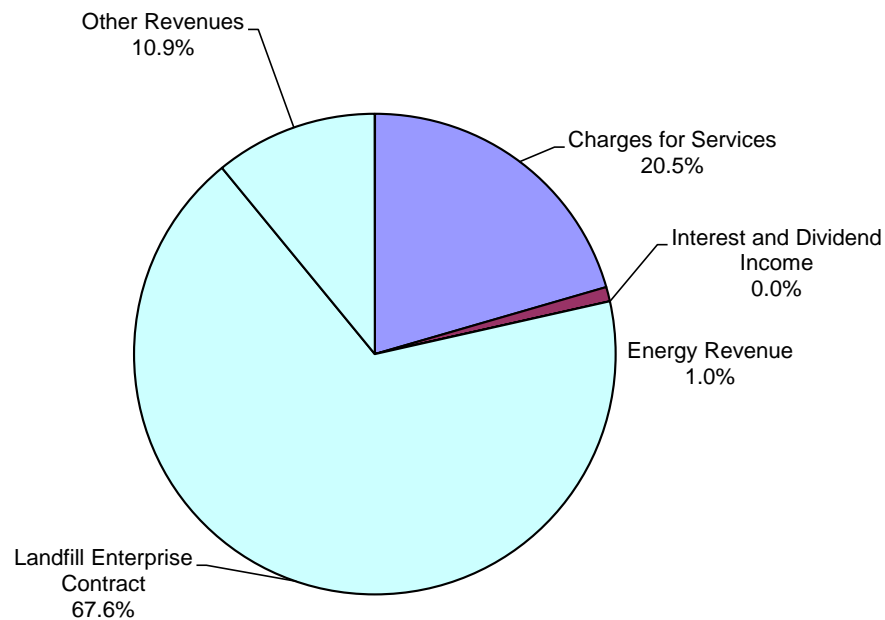
Revenue Source	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGET	FY 2018 PERCENT OF TOTAL
Emergency 911 Fees	\$ 1,041,009	\$ 1,089,059	\$ 926,000	\$ 1,050,000	24.02%
E-911 Surcharge	692,308	846,328	786,000	874,981	20.02%
E-911 Wireless Surcharge	1,612,038	1,974,806	1,835,000	2,000,000	45.75%
Other Revenues	1,302	1,819	-	100,000	2.29%
Other Financing Sources	-	-	576,916	346,394	7.92%
Total Revenues	\$ 3,346,657	\$ 3,912,012	\$ 4,123,916	\$ 4,371,375	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2018 COMPARISON OF LANDFILL ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGETED	FY 2018 PERCENT OF TOTAL
Charges for Services	\$ 2,569,006	\$ 2,676,988	\$ 2,498,971	\$ 732,319	20.50%
Energy Revenue	58,120	59,816	50,000	35,000	0.98%
Interest and Dividend Income	718	718	-	-	0.00%
Landfill Enterprise Contract	949,527	1,077,709	966,928	2,414,301	67.60%
Other Revenues	375,354	375,354	395,247	390,000	10.92%
Total Revenues	\$ 3,952,725	\$ 4,190,585	\$ 3,911,146	\$ 3,571,620	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Consolidated Revenues

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

Revenues appear to be projected substantially less in FY 2018 Budget versus FY 2017 Estimated. This results from the amending in of remaining unspent revenues for the SPLOST programs. General fund tax revenues have increased slightly as a result of the increase in the tax digest. It should be noted that 66.5% of total budgeted revenues involve tax supported funds (i.e., General Fund and the Fire District Fund) up from 61.29% last year.

Revenue Source	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 BUDGETED	FY 2018 PERCENT OF TOTAL
General Fund	\$ 174,971,726	\$ 189,295,536	\$ 189,863,794	\$ 200,054,378	60.10%
Fire Fund	20,260,254	20,603,111	21,160,584	21,301,414	6.40%
E-911 Fund	3,346,657	3,912,012	4,123,916	4,371,375	1.31%
Landfill Enterprise Fund	3,686,978	4,190,585	3,911,146	3,571,620	1.07%
All Other Funds	200,698,513	148,352,876	317,780,174	103,553,986	31.11%
Total Revenues	\$ 402,964,128	\$ 366,354,120	\$ 536,839,614	\$ 332,852,773	100.00%

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

Discussion of Fund Balance

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

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

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

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

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

Discussion of Fund Balance

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

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

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

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

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

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

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

General Fund

The following table provides a comparison of the fund balance for the General Fund over a four-year period. At the end of FY 2017, the Finance Department estimates that the fund balance will be estimated at \$55.0 million. Budgeted fund balance will decrease to \$51.2 as a result of the FY 2018 utilizing \$3.8 million general fund reserves. In addition the County made an appropriation to Restricted Fund balance in the amount of \$2,500,000 for revenue related to fuel tax proceeds. 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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	47,519,089	55,037,877	55,037,877	51,237,877

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

As indicated by the General Fund reserve, the Board has adopted as a fiscal policy, to maintain undesignated reserves of at least 10% of General Fund revenues. Another reserve represents outstanding purchase orders and projects that were budgeted for FY 2017, but will not be completed until FY 2018. The third reservation of fund balance is for inventory carry forward from one fiscal year to the next. There is a reserve for prepaid assets that represents an offset to the current asset balance for the prepayment of insurance premiums and other prepayments of goods and services that has a life during FY 2018. Lastly, there is a reserve to settle a pending litigation matter. These reserves are needed to account for the funds that have already been spent or obligated and are not available for appropriation.

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

Special Revenue Funds

Fire District Fund

The following table provides a comparison of the fund balance for the Fire District Fund over a four-year period. At the end of FY 2018 the Finance Department estimates that the fund balance will be about \$0.8 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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	793,340	1,424,630	1,173,983	836,926

The projected fund balance in the amount of \$1,424,630 on June 30, 2017 represents the use of reserves in the Fire Fund. The FY 2018 Budget also includes the use of Fire Fund reserves in the amount of \$337,057. The Fire Fund is on the modified accrual basis for both budgeting and actual reporting purposes.

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

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a self-supporting accounting entity in which the revenues collected from the County's Hotel/Motel tax are expected to cover all of the expenditures incurred to provide the service. The following table gives a comparison of the fund balance for the Hotel/Motel Tax Fund over a four-year period. The revenue generated by this fund comes from a tax surcharge on all hotel/motel room stays. The monies are legally restricted for the promotion of tourism in Clayton County. Clayton County currently imposes an 8 percent tax surcharge on hotel/motel room stays. Of this amount, 3 percent is accounted for in the Hotel/Motel Tax Fund. The three percent will be spent at the discretion of the Board of Commissioners for tourism projects and to promote Clayton County to new employers. The fund has budgeted the use of \$33,180 from fund balance in the FY 2018 budget. The Hotel/Motel Fund is budgeted and reports on a modified accrual basis.

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	591,941	703,302	703,302	670,122

Clayton County Tourism Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	351,633	644,584	644,584	644,584

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

Clayton County Tourism Fund (continued)

The annual fund balance for this fluctuates based on the amount of capital improvements the Tourism Authority plans for the current fiscal year. The Board will generally allow a reserve to build then authorize a capital improvement on a pay-as-you-go basis. This action depletes the reserve. For fiscal year 2018 the staff is estimating that the fund will reverse its previous downward trend.

Emergency Telephone System Fund

The estimated fund balance for the Emergency Telephone System Fund at June 30, 2018 is \$1,672,047 as exhibited in the following table. The primary reason for the relatively low fund balance trend is that the revenues continue to decrease and, the County has invested in equipment necessary to insure that public safety needs are met.

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	940,639	1,672,047	1,672,047	1,325,653

This will help to improve performance and efficiency in the operation and will ultimately save money in the future for the Emergency Telephone System Fund. The long-term outlook is that revenues will continue to decrease as land phone line fees decrease. A steady decline in wireless revenues is also impacting this fund and expenditures for the foreseeable future. During FY 2011 a large capital expenditure was made to invest in updating call center software and equipment. This resulted in a significant decrease to the E-911 fund balance. The Emergency Telephone System Fund is on a modified accrual basis for budgeting and actual reporting purposes. The E-911 fund will utilize \$346,394 of fund balance for FY 2018.

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

Federal Narcotics Condemnation Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	381,037	405,735	405,735	230,735

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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	803,979	1,016,189	1,016,189	751,189

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

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

Jail Construction and Staffing Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	670,218	512,220	512,220	512,220

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

Juvenile Supplemental Services Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	14,240	11,350	11,350	11,350

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

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

Drug Abuse Treatment and Education Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	141,941	178,988	178,988	178,988

The Clayton County Board of Commissioners uses recommendations from the Clayton County Collaborative Board for funding various programs. Recommendations for the uses of the Drug Abuse and Treatment Fund for FY 2018 are the Substance Abuse Program, Prevention Plus Program, Clayton House, and the Clayton Center Adolescent Lighthouse Program. The cumulative impact of these funding decisions is expected to keep the fund balance relatively close to zero and provide as much education to Clayton County citizens as possible. The Drug Abuse Treatment and Education Fund utilizes the modified accrual basis of budgeting.

Alternative Dispute Resolution Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	87,924	117,658	117,658	117,658

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

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

Victim Assistance Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	58,975	1,836	1,836	1,836

During FY 2018 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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	8,703	12,418	12,418	12,418

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

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

State Court Technology Fee Collection Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	1,129,554	1,159,491	1,159,491	1,159,491

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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	25,895	25,906	25,906	25,906

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

Clayton County Aging Grant Fund

The Clayton County Aging Fund is used to account for special donations, Federal and State grant funds and County matching funds to provide the citizens of the County with Meals-on-Wheels and other aging program services. The operations of this fund are 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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	186,242	186,242	186,242	186,242

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

Other County Grants/HUD Fund

The Other County Grants Fund is used to account for all other grants received by the County. The following table gives a comparison of the fund balance for the Other County Grants Fund over a four-year period. This fund balance review also accounts for the Housing and Urban Development Fund.

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	4,082,977	3,420,545	3,420,545	3,420,545

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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	108,683	115,717	115,717	115,717

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

Street Lights Fund

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

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

Street Lights Fund

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	184,579	397,459	397,459	397,459

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

Ellenwood Tax Allocation District

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	21,697	20,579	20,579	20,579

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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	1,367,580	1,699,655	1,699,655	1,699,655

Mountain View Tax Allocation District

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	665,371	662,357	662,357	662,357

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

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

Forest Park Tax Allocation District

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	16,731	0	0	0

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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	1,845,393	508,026	508,026	508,026

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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	60,165	24,994	24,994	24,994

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

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

Capital Project Funds

Roads and Recreation Projects Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	84,369,635	77,102,542	77,102,542	74,952,542

2009 SPLOST

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	104,064,948	76,159,170	76,159,170	72,159,170

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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	41,559,200	56,700,424	56,700,424	56,700,424

Ellenwood TAD Capital Project Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	2,285,602	2,570,186	2,570,186	2,570,186

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

Internal Service Funds

Workers' Compensation Self-Insurance Fund

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

	FY 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	707,351	1,854,114	1,854,114	1,854,114

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 2015	FY 2016	FY 2017	FY 2018
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Fund Balance - June 30	1,726,749	2,223,613	2,223,613	2,223,613

CLAYTON COUNTY, GEORGIA STAFFING POLICY AND CHANGES

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

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

Please refer to the following two spreadsheets that provide a detailed breakdown of the current staffing level and of the approved new positions. The spreadsheet entitled ***Summary of Full-Time Personnel Clayton County*** provides a detailed breakdown of the staffing level of the County for the past two years and the upcoming fiscal year. The spreadsheet entitled ***Approved New Position List*** details any of the new positions added for Fiscal Year 2018 and the department where they were added.

**Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2017
Fiscal Year Ending June 30, 2018**

Board of Commissioners

Add: 1 Administrative Secretary (Office of Youth Services)
1 Program Coordinator (Office of Youth Services)
1 Development Research Analyst (Office of Planning, Zoning, and Sustainability)
1 Planning and Zoning Tech (Office of Planning, Zoning, and Sustainability)
1 Senior Zoning Code Enforcement Officer (Office of Planning, Zoning, and Sustainability)
1 Principal Secretary (Office of Planning, Zoning, and Sustainability)

Central Services

Add: 1 Contract Compliance Specialist
2 Purchasing Specialists
1 Contracts Attorney

Community Development

Add: 1 Permits/License GIS Data Coordinator
4 Permits/License Coordinators
1 Plans Reviewer-Residential
1 Apprentice Inspector
4 Inspectors I
2 Inspectors II
1 Inspector III
1 Chief Building Inspector

Delete: 3 Permits/License Coordinators
2 Building Inspectors
2 Electrical Inspectors
1 Plumbing Inspector
1 Mechanical Inspector
1 Chief Building Inspector

Community Development-GIS

Delete: 1 GIS Data Coordinator

District Attorney

Add: 1 Legal Assistant

Finance

Add: 1 Payroll Technician

**Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2017
Fiscal Year Ending June 30, 2018**

Information Technology

Add: 1 IT Business Systems Administrator

Internal Audit

Add: 1 Auditor

Delete: 1 Audit Assistant

Parks and Recreation

Add: 3 Park Maintenance Coordinator Senior

Delete: 3 Park Maintenance Coordinators

Police

Add: 2 Animal Control Officers

1 Animal Control Supervisor

2 Code Enforcement Officers

5 Police Sergeants

Refuse Control

Add: 2 Crew Workers I

Sheriff

Add: 7 Sheriff Deputy II

Delete: 2 Correctional Officers

Staff Attorney

Delete: 1 Chief of Staff Attorney

2 Legal Assistants

2 Staff Attorneys

1 Senior Staff Attorney

1 Paralegal Senior

Superior Court

Add: 5 Court Reporters

Delete: 5 Court Reporters (Supplement)

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

<u>DEPARTMENT</u>	<u>FY 2016 ACTUAL</u>	<u>FY 2017 ACTUAL</u>	<u>FY 2018 BUDGET</u>
Board of Commissioners	22	24	30
Building & Maintenance	27	27	27
Central Communications/E911	53	56	56
Central Services	22	22	26
Clerk of State Court	24	24	24
Clerk of Superior/Magistrate Court	37	38	38
Community Development	43	42	46
Corrections Department	58	58	58
District Attorney	63	74	75
Economic Development Officer	5	5	5
Elections/Registrar	7	7	7
Emergency Medical Services	135	132	132
Extension Service	9	7	7
Finance Department	42	43	44
Fire Department	257	257	257
Information Technology	57	57	58
Internal Audit	4	4	4
Juvenile Court	63	64	64
Library System	50	49	49
Magistrate Court	10	10	10
Parks & Recreation	77	75	75
Personnel Department	17	16	16
Police Department	452	455	465
Probate Court	16	17	17
Refuse Control	43	43	45
Risk Management	6	6	6
Senior Services	37	37	37
Sheriff's Department	377	374	379
Solicitor's Office	40	38	38
Staff Attorney	7	7	0
State Court	38	38	38
Superior Court	37	43	43
Tax Assessors	33	33	33
Tax Commissioner	33	33	33
Transportation & Development/Fleet Maintenance/Landfill	158	158	158
TOTAL CLAYTON COUNTY POSITIONS	2,359	2,373	2,400

CLAYTON COUNTY, GEORGIA
LONG TERM STRATEGIC FINANCIAL FORECAST

	2018	2019	2020
REVENUES			
Property Taxes	\$101,139,427	\$ 103,000,000	\$103,500,000
Other Taxes and Assessments	52,922,000	53,500,000	53,500,000
Licenses and Permits	7,716,800	8,000,000	8,000,000
Intergovernmental	2,935,413	3,100,000	3,150,000
Charges for Services	22,960,177	23,900,000	24,000,000
Fines and Forfeitures	4,991,000	5,000,000	5,200,000
Interest and Dividend Income	17,000	25,000	37,000
Other Revenues	2,662,061	1,800,000	2,300,000
Total Revenues	195,343,878	198,325,000	199,687,000
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	3,800,000	-	-
Proceeds from Insurance	-	-	-
Gifts and Donations	-	10,000	10,000
Operating Transfers In/Other	910,500	1,000,000	1,050,000
Total Other Financing Sources	4,710,500	1,010,000	1,060,000
Total Revenues and Other Financing Sources	\$200,054,378	\$ 199,335,000	\$200,747,000
EXPENDITURES			
Personnel Services	\$128,898,463	\$ 129,027,361	\$129,285,416
Operating Expenses	61,147,598	60,057,639	60,911,584
Capital Outlay	3,645,669	2,500,000	2,500,000
Debt Service	1,257,329	1,250,000	1,250,000
Total Expenditures	194,949,059	192,835,000	193,947,000
OTHER FINANCING USES			
Operating Transfers Out	5,105,319	6,500,000	6,800,000
Total Expenditures and Other Financing Uses	\$200,054,378	\$ 199,335,000	\$200,747,000
FUND BALANCE JULY 1	55,037,877	51,237,877	51,237,877
Use of Fund Balance	(3,800,000)	-	-
FUND BALANCE JUNE 30	\$ 51,237,877	\$ 51,237,877	\$ 51,237,877

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 of a strategic plan to address future financial needs of the County.

Property taxes are expected to rise moderately as values have increased for residential properties. The plan anticipates a modest millage increase to fund needed improvements for public safety. Commercial values are expected to remain flat resulting in an overall increase in the Property Tax category for the two year projected period. The Other Taxes and Assessments revenue projections include the pending impact of future legislation on fuel sales taxes collected at the Hartsfield-Jackson Airport. Pending rule changes enacted by the FAA may restrict the use of sales tax proceeds collected by the County at Hartsfield Jackson Airport. The Charge for Services category is also expected to begin to increase as new recreation facilities built with SPLOST funds are completed. The new facilities will generate fees for memberships and programs.

For Expenditures the County made assumptions that the headcount would be flat due to the high number of unfilled positions within the County. Expenditures reflect increased operating costs resulting from additional new facilities constructed with SPLOST funds. The Other Financing Uses will increase as transfers to Restricted Fund Balance will rise resulting from FAA restrictions.

The list of strategic goals are listed on page 9. These will be utilized to establish performance measurements for each functional area in the County.



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Strategic Planning Parameters Fiscal Year 2018

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 9, will be accomplished. Both short and long term financial goals for each department are detailed in the Departmental Summary section beginning on page 108.

The Foundational Plan

A. COMMITMENT TO BEING COMMUNITY-FOCUSED

- Reinststate a transit system that will allow our citizens to have access to schools and businesses throughout the county and surrounding region.
- Ensure that Clayton County's programs are aligned with the needs and interests of our citizens.
- Create a direct and transparent link between the community and Clayton County leadership to ensure constituents remain informed and have access to county resources.
- Expand options for citizens to view the Board of Commissioner business meetings through additional online and broadcast media.
- Retain and expand existing Clayton County businesses, and attract new jobs and 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 2018

B. STANDARDIZE GOVERNMENT OPERATIONS THROUGH ACCOUNTABILITY & EFFICIENCY

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

C. ENSURE A POSITIVE LOCAL, NATIONAL AND INTERNATIONAL PRESENCE

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

D. OPERATIONS AND SERVICE EXCELLENCE

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

Strategic Planning Parameters Fiscal Year 2018

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

E. MANAGING AND PLANNING FOR GROWTH AND ECONOMIC DEVELOPMENT

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

F. LEADERSHIP

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

LONG TERM FINANCIAL PLANS

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

Budget Development Guidelines Fiscal Year 2018

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

PROVISION OF SERVICES

Responsibilities in Budget Process

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

Full Range of County Services

- The County provides a full range of governmental services in order to maintain and enhance the quality of life in Clayton County. In the FY 2018 current service level budget, the full range of services will be maintained.
- Enhancements too and delivery modifications for the current service level will be identified separately in each department's budget submission.

REVENUES

Projections

- Revenues for all funds are projected on a conservative basis to ensure that sufficient financial resources are available to meet the anticipated obligations associated with delivering services to our citizens.
- Revenues are analyzed and budgeted on a line by line basis.
- Each account and revenue category is reviewed for all known factors affecting the projection.
- Elastic revenues, such as local option sales tax and interest income, will be projected on a basis consistent with staff's conservative economic assumptions for FY 2018 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 2018

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

Property Taxes

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

User Fees

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

EXPENDITURES

General

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

Pay-As-You-Go Capital Improvement Plan

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

Adopted Fiscal Policies Fiscal Year 2018

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 2018

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

Adopted Fiscal Policies Fiscal Year 2018

SECTION II - CAPITAL POLICIES

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

SECTION III - RESERVE FUND POLICIES

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

Adopted Fiscal Policies Fiscal Year 2018

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 2018

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 2018

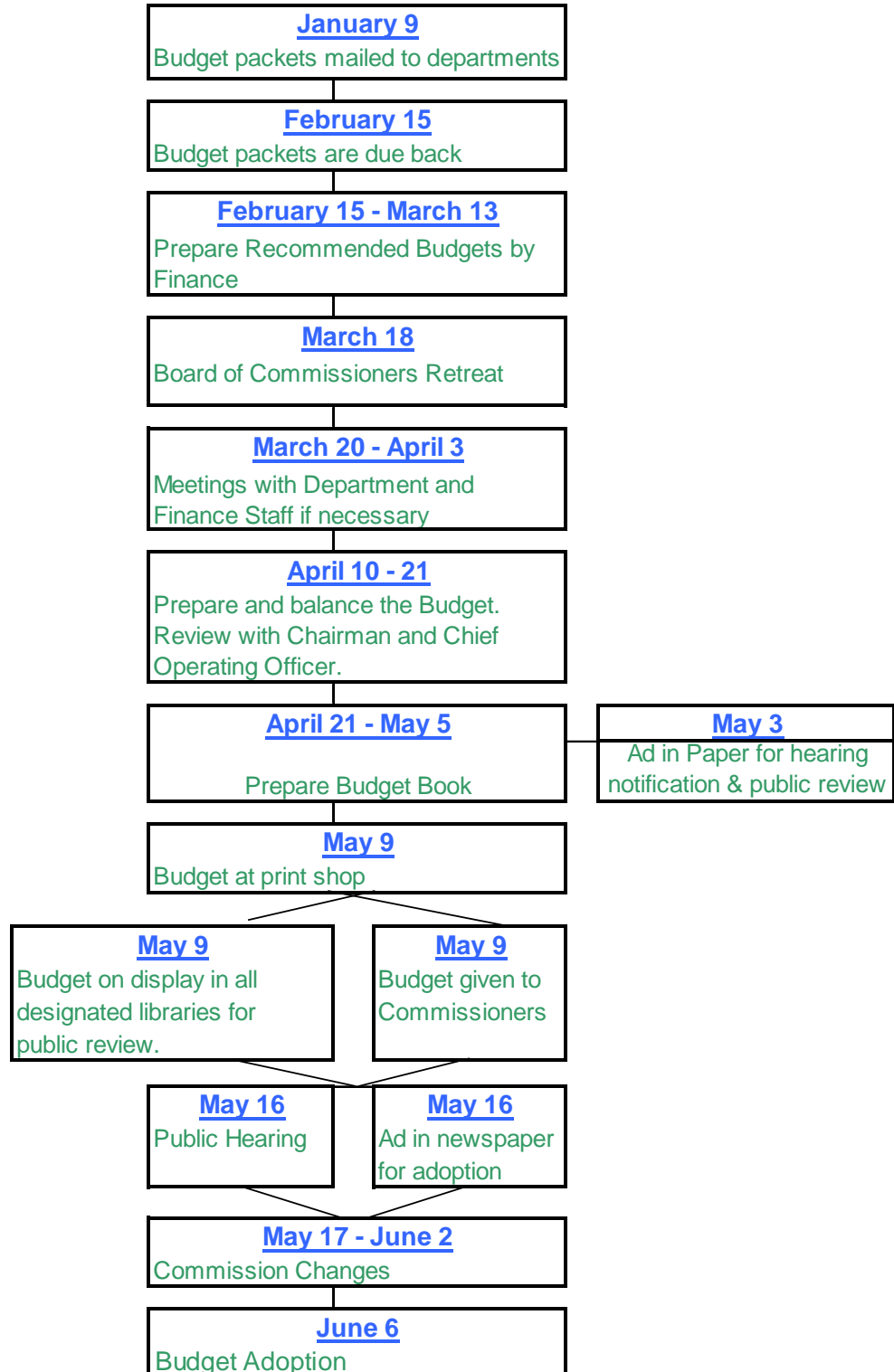
3. The investment program will use a competitive selection process for investments in excess of 30 days. Investments will only be placed with qualified financial institutions.
4. The investment program will provide for a system of internal control over investments and timely financial reporting of investing 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.

Budget Procedures Fiscal Year 2018

Budget Process Flowchart



Budget Procedures Fiscal Year 2018

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 early June. The process culminates with the publication of the final approved budget document in late June. This budget preparation cycle is summarized on the budget flowchart that precedes this section (page 89).

The fiscal year 2018 budget was prepared differently than in prior years. Previously the County utilized a zero based budgeting process. Budgets were prepared without regard to the previous year's budget. For fiscal year 2018 the County began with the 2017 amended budget as a baseline. 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.

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

During the following month, departments assess their needs for the upcoming fiscal year and prepare their budget requests accordingly. Using the current payroll information, the salary and benefit costs of each current budgeted position is projected by the Finance Department and is included in the budget printout. After assessing their needs for the upcoming fiscal year, the departments are required to return their budget request packets, with all the necessary forms completed, to the Finance Department no later than February 15th.

As the budget enhancements are returned, the Finance Department calculates and analyzes the enhancement requests and enters them into the budget system in the requested budget column as they appear on the request forms. After further analysis, the Finance Department develops a conservative but reasonable budget for the upcoming fiscal year for each County department. The budget at that point is referred to as the staff's working papers.

On March 18th, 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 Retreat was to discuss, review, and evaluate the departmental enhancements. The staff's working papers are then altered to include any additional critical budgetary needs that had not previously been addressed.

After the Board of Commissioners Retreat, the Budget staff meets for one week 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 decided upon.

Budget Procedures Fiscal Year 2018

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 onto the applicable pages.

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

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

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

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

Budget Procedures Fiscal Year 2018

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 2018

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 2018

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

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

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

This budget contains the following funds:

101	General Fund,
201	Fire District Fund,
210	Hotel/Motel Tax Fund (3% Tax),
211	Clayton Tourism Authority Fund (5% Tax),
215	Emergency Telephone System Fund,
220	Federal Narcotics Condemnation Fund,
221	State Narcotics Condemnation Fund,
230	Jail Construction and Staffing Fund,
240	Juvenile Supplemental Services Fund,
250	Drug Abuse Treatment and Education Fund,
260	Alternative Dispute Resolution Fund,
265	Victim Assistance Fund,
270	Domestic Seminars Fund,
275	State Court Technology Fee Collection Fund,
285	Clayton Collaborative Authority Fund,
286	Clayton County Aging Fund,
288	Housing and Urban Development Fund,
289	Other County Grants Fund,
290	Law Library Fund,
306	Roads and Recreation Projects (SPLOST) Capital Project Fund,
307	2009 SPLOST Capital Projects Fund,
308	2015 SPLOST Capital Projects Fund,
315	Tax Allocation District Capital Project Fund,
400	Debt Service Fund,
501	Street Lights Fund,
502	Ellenwood Tax Allocation District Special Revenue Fund,
503	Northwest Clayton Tax Allocation District Special Revenue Fund,
504	Central Clayton Corridor Tax Allocation District Special Revenue Fund,

Description of Funds Fiscal Year 2018

505	Forest Park Tax Allocation District Special Revenue Fund,
507	Mountainview Tax Allocation District Special Revenue Fund,
710	Landfill Enterprise Fund,
752	Worker's Compensation Self-Insurance Fund, and
755	Medical Self-Insurance Fund.

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

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

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

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

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

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

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

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

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

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

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

Description of Funds Fiscal Year 2018

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

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

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

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

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

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

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

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

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

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

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

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

Description of Funds Fiscal Year 2018

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

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

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

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

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

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

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 9, 2017	Budget Packages mailed out
February 15, 2017	Completed budget packets due back to Finance Department
February 15, 2017- March 13, 2017	Prepare Recommended Budgets by Finance
March 18, 2017	Board of Commissioners Retreat
March 20, 2017- April 3, 2017	Meetings with Department and Finance Staff if necessary
April 10, 2017- April 21, 2017	Prepare and balance the Budget. Review with Chairman and Chief Operating Officer.
April 21, 2017- May 5, 2017	Prepare Budget Book
May 9, 2017	Budget is available for public review (Headquarters Library, Lovejoy Library, Morrow Library, Riverdale Library, Forest Park Library, and Jonesboro Library) Also available online.
May 16, 2017	*Public Budget Hearing 6:00pm
June 6, 2017	*Budget Adoption (Regular Meeting)

*Denotes advertised meetings

Refer to flow chart on page 89.



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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 2018 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 2018, 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 2018 approved projects has been budgeted in two ways: one, as an operating expense to the specific department responsible for the project, and two, as an operating transfer to a separate Grants Fund or Capital Project Fund from the appropriated funds available in the General Fund and certain Special Revenue Funds. It is important to note, that major capital projects in the Enterprise Funds are normally not included as part of the operating budgets of those funds. These projects are usually financed by the issuance of debt with principal and interest payments spread over the approximate useful life of the asset being purchased. The result is that those users, who benefit from the existence of the asset, pay for the cost of the asset as part of their user charges. The purchase of equipment and funding for projects are included as the part of the normal operating budget of Governmental Fund types. For fiscal year 2018, the County has programmed the purchases of \$3,574,693 in this type of fixed assets or capital.

This amount totaling \$3,574,693 is 1.8% of total expenditures in the fiscal year 2018 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, 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 2018 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 1 percent sales tax for a new six year period. The 2009 SPLOST which began in January of 2009 will be utilized to provide capital for infra-structure projects in areas such as, juvenile court, public safety, library construction and fire. In May of 2014 the citizens of Clayton County voted to extend the 1 percent sales tax for a new six year period. The 2015 SPLOST will be utilized to provide for Southern Regional, buildings improvements, Information Technology improvements and public safety.

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

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

Capital Budgeting

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

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

Financial Impact of Capital Expenditures on the Operating Budget

As indicated above, capital expenditures are appropriated in the fiscal year 2018 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 2018 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 2018 budget process, there are several on-going capital projects that impact the operating budget of the current and subsequent fiscal years. This will give the county the ability to better meet the current needs for the citizens. The following provides a discussion of capital projects that are currently underway.

Capital Budgeting

Greenspace Trail Development – The Greenspace Trail Development is funded by the 2009 SPLOST funds and is due to be completed in the spring of 2018. It is currently in the construction phase of the project.

CONSTRUCTION	FY 2016	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	1,879,410	327,280	1,044,990

Once completed the Greenspace Trails will not require any additional operating costs for FY 2018. The trails are part of the existing International Park and costs are budgeted as part of that facility.

NW Branch Library – The NW Branch Library is in the design phase and scheduled to open in Fall of 2018. It is located in Northwest area of Clayton County and is funded by the 2009 SPLOST. No operating costs are required for FY18.

CONSTRUCTION	FY 2016	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	-	300,000	4,700,000

IMPACT ON	FY 2017	FY 2018	FY 2019
OPERATING BUDGET	ESTIMATED	BUDGET	PROJECTED
Personnel Services	-	-	500,000
Operating Expenses	-	-	105,000
Capital Outlay	-	-	-
Total	-	-	605,000

Once completed the new Library will be an addition to the existing Library system requiring a new staff to operate the facility.

Capital Budgeting

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

CONSTRUCTION	FY 2016	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	135,254	40,000	2,000,000

The new Information Technology Center is a replacement and upgrade over the existing facility. It is anticipated that no additional operating costs will be required.

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

CONSTRUCTION	FY 2016	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ESTIMATED	PROJECTED
Capital Outlay	761,783	700,000	9,400,000

It is anticipated that no additional operating costs will be required.

Capital Budgeting

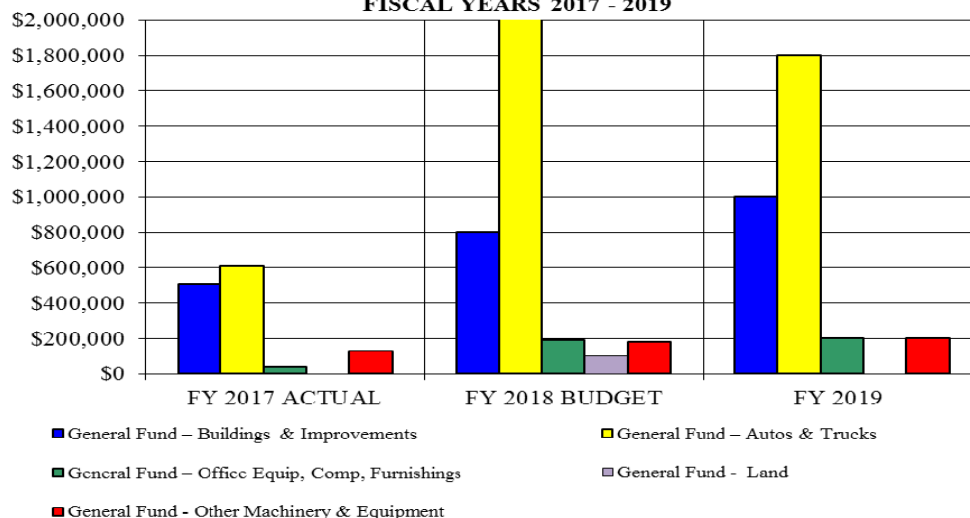
Capital Improvement Program Future

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 2017 ACTUAL	FY 2018 BUDGET	FY 2019
General Fund – Land & Improvements	\$0	\$100,000	\$0
General Fund – Buildings & Improvements	\$ 508,703	\$ 800,386	\$ 1,000,000
General Fund – Autos & Trucks	\$ 611,046	\$ 2,300,000	\$ 1,800,000
General Fund –Office Equip, Comp, Furnishings	\$ 42,651	\$ 190,880	\$ 200,000
General Fund – Other Machinery & Equipment	\$ 129,184	\$ 183,427	\$ 200,000
Total	\$ 1,291,584	\$ 3,574,693	\$ 3,200,000
Annual Change Amount	N/A	\$ 2,283,109	\$ (374,693)
Percentage Change	N/A	176.77%	(10.48)%

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 2018 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 2017 - 2019**



Capital Budgeting

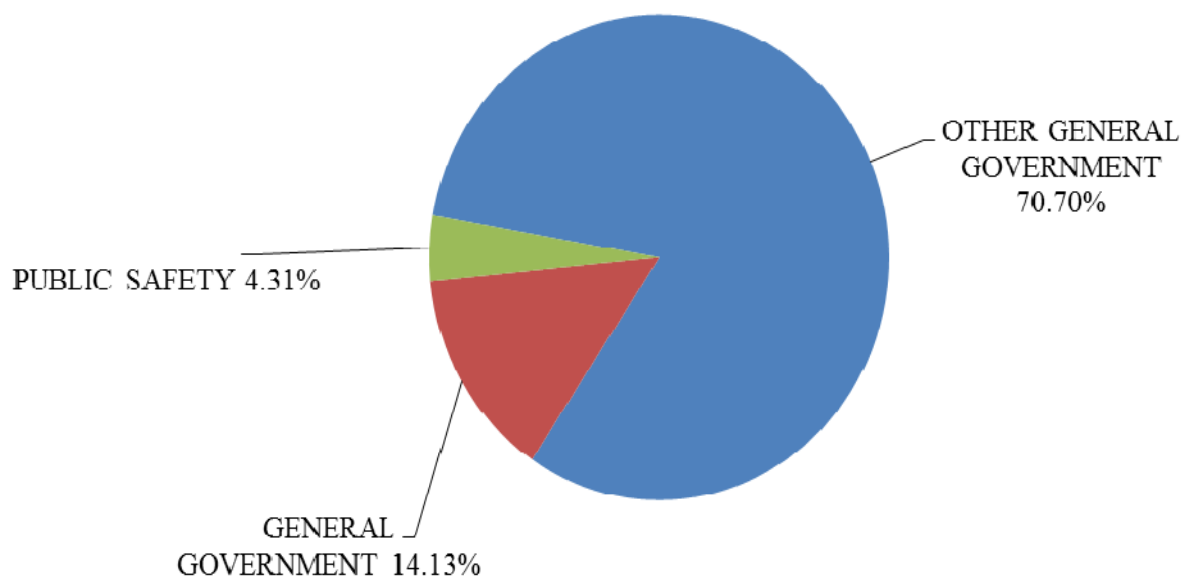
**CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2018**

	<u>FY 2018 ADOPTED</u>
GENERAL GOVERNMENT	
BUILDING & MAINTENANCE	
Preventive Maintenance Software	10,000
FAMILY AND CHILDREN SERVICES	
Building Facility Upgrade	63,886
PARKS AND RECREATION	
Purchase of Exercise Equipment	38,071
Upgrade District 4 Pavilion	29,000
INFORMATION TECHNOLOGY DEPARTMENT	
Upgrade PC Countywide	112,918
REFUSE CONTROL	
Install Security Camera System	15,800
TAX ASSESSORS	
Moveable Shelving Unit	6,469
TRANSPORTATION & DEVELOPMENT	
Purchase of Storage Building	200,000
SUPERIOR COURT	
Office Improvements	7,500
Install Audio/Visual Equipment	21,493
TOTAL GENERAL GOVERNMENT	<u>505,137</u>
PUBLIC SAFETY	
POLICE	
Install 3 Camera Systems in Investigation rooms	40,000
PRISON	
Purchase Mowers	54,000
Install Security Surveillance & Touchscreen Control System	60,000
TOTAL PUBLIC SAFETY	<u>154,000</u>
OTHER GENERAL GOVERNMENT ADMINISTRATION	
OTHER GOVERNMENT SERVICES	
Vehicle Replacement Reserve Countywide	2,300,000
Building Upgrades & Enhancements Countywide	500,000
Purchase of Mechanical Seal	15,556
Beautification Cost for Land Improvements Countywide	100,000
TOTAL OTHER GENERAL GOVERNMENT	<u>2,915,556</u>
TOTAL CAPITAL PROJECTS BUDGET	<u>\$ 3,574,693</u>

Capital Budgeting

**CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2018**

FUNCTION	AMOUNT	PERCENT
OTHER GENERAL GOVERNMENT	\$ 2,915,556	81.56%
GENERAL GOVERNMENT	505,137	14.13%
PUBLIC SAFETY	154,000	4.31%
TOTAL	\$ 3,574,693	100.00%





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2018 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.

Functions

County Governing Authority

Departmental Goals, Objectives, and Issues

Goal I: Economic Opportunity – Maximize economic development efforts countywide.

- Objective I: Identify target industry and business for Aerotropolis and other areas of the County.
- Objective II: Conduct a strategic assessment of catalytic Aerotropolis sites most beneficial to the County.
- Objective III: Complete development of Mountain View area infrastructure.
- Objective IV: Review and streamline ordinances and processes where possible to make it easier to do business in the county.
- Objective V: Utilize aggressive marketing techniques to attract top rated restaurants and businesses.
- Objective VI: Enhance revitalization efforts in high traffic corridors throughout the County.
- Objective VII: Development of the County as a Work Ready designation.
- Objective IIX: Create additional Workforce Centers in partnership with Atlanta Regional Commission

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

- Objective I: Centralize and consolidate messaging on all county and department websites.
- Objective II: Communicate that Clayton County is open for business.
- Objective III: Spread a positive message of Clayton County overall the work of the Board of Commissioners and staff specifically.
- Objective IV: Improve the County’s image.

Goal III: Quality of Life: Continue to improve cleanliness and upkeep throughout the County.

- Objective I: Strengthen code enforcement for cleaner, better kept residential and commercial areas.
- Objective II: Increase rate of clean ups along County roadways.
- Objective III: Explore feasibility of County-sponsored solid waste collection.

Goal IV: Governance: Maintain effective and efficient internal operations.

- Objective I: Increase departmental collaboration and cooperation on cross department issues.
- Objective II: Establish the Office of Youth Services.
- Objective III: Maintain support for public safety.
- Objective IV: Continue to Support transit both within the county and external to the region.

Long-term Departmental Issues for FY 2019 and Beyond

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

2018 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 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%

Office of Sustainability and Planning (Performance Measurements)

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Zoning Reviews Permits:	7,837	8,621	9,052	9,500
Zoning Reviews Business License:	4,669	5,136	5,393	5,400

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,335,318	1,329,609	1,497,867	1,536,348
Operations	146,126	161,195	234,350	258,700
Total:	<u>1,481,444</u>	<u>1,490,804</u>	<u>1,732,217</u>	<u>1,795,048</u>

Chief Operating Officer (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	5,106	10,000	10,000
Total:	<u>0</u>	<u>5,106</u>	<u>10,000</u>	<u>10,000</u>

CCTV (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	20,212	30,329	32,237	30,236
Capital Outlay	16,995	95	0	0
Total:	<u>37,207</u>	<u>30,424</u>	<u>32,237</u>	<u>30,236</u>

Office of Youth Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	0	0	2,921	174,215
Operations	0	0	0	11,700
Total:	<u>0</u>	<u>0</u>	<u>2,921</u>	<u>185,915</u>

2018 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS

Office of Sustainability and Planning (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	112,261	42,401	148,441	390,881
Operations	203,242	246,231	229,618	235,422
Capital Outlay	0	0	0	0
Total:	315,503	288,632	378,059	626,303

Hotel/Motel Tax Fund 3%

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	25,000	0	0
Total:	0	25,000	0	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Chairman Board of Commissioners	E	1	1	1
Commissioners	E	4	4	4
County Manager	A	0	0	0
Chief Financial Officer	A	1	1	1
Chief Operating Officer	A	1	1	1
Chief of Staff	A	0	0	0
Deputy Chief Operating Officer	38	0	1	1
Administrator- Office of Youth Services	28	0	1	1
Broadcast and Communications Manager	24	1	1	1
Marketing and Communications Manager	24	1	1	1
Constituent Services Manager	24	0	0	0
Marketing Communication & Research Analyst	24	0	0	0
Clerk of Commission	20	1	1	1
Office Manager	20	1	1	1
Constituent Aide	20	4	4	4
Assistant to Chairman	20	1	1	1
Assistant to Chief Operating Officer	19	1	1	1
Assistant Clerk of Commission	17	1	1	1
Program Coordinator- Office of Youth Services	17	0	0	1
Video Production Specialist	16	0	1	1
Administrative Assistant/Communication Spec.	16	1	0	0
Administrative Assistant	16	0	0	0

2018 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS

Personnel

Administrative Secretary- Office of Youth Services	15	0	0	1
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		20	22	24

Office of Planning, Zoning, and Sustainability (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Planning and Zoning Administrator	35	1	1	1
Development and Research Analyst	22	0	0	1
Senior Code Enforcement Officer	21	0	0	1
Planning and Zoning Tech	21	0	0	1
Planning and Zoning Specialist	17	1	1	1
Principal Secretary	16	<u>0</u>	<u>0</u>	<u>1</u>
Total # of Positions:		2	2	6

Significant Expenditure & Staffing Changes

Add: 1 Administrative Secretary (Office of Youth Services)
 1 Program Coordinator (Office of Youth Services)
 1 Development Research Analyst (Office of Planning, Zoning, and Sustainability)
 1 Planning and Zoning Tech (Office of Planning, Zoning, and Sustainability)
 1 Senior Zoning Code Enforcement Officer (Office of Planning, Zoning, and Sustainability)
 1 Principal Secretary (Office of Planning, Zoning, and Sustainability)

2018 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS (OFFICE OF PLANNING, ZONING, AND SUSTAINABILITY)

Mission Statement

The mission of the Office of Planning, Zoning + Sustainability (OPZ+S) is to guide land development, support quality economic development, and promote sustainable communities. We aim to deliver sound planning services that are geared to support the Clayton County “Strategic Operational Plan” founded upon satisfying our “Six Pillar Policy Framework”, (1-Growth Management; 2-Economic Opportunity; 3-Communication & Image; 4-Fiscal Responsibility; 5-Quality of Life; and 6-Governance).

We commit that our service is consistent with the highest public standards for health, safety, livability, sustainability and general welfare of the Clayton County community, helpful, fair, efficient and effective, and cooperative with residents, business and neighboring jurisdictions.

The OPZ+S is responsible for the review of all land use applications. We provide zoning verifications and interpretations. We maintain, update, and implement the Comprehensive Plan, Sign Ordinance, Zoning Code, Tree Ordinance, and Subdivision Ordinance. We provide support to the Zoning Advisory Group, Board of Zoning Appeals, Code Board and the Board of Commissioners. We also provide zoning review support to the Community Development Department for business license, commercial site plan and building permit approvals. We provide zoning review and land use analysis to the Economic Development Department. Our staff also manages the County’s Technical Review Committee, (TRC) and Site Plan Review processes. In November of 2016, the OPZ+S collaborated with the Clayton County’s BOC, our Technical Review Committee, and the Clayton County Water Authority to implement the first of many green community initiatives for the county.

The Office of Planning, Zoning and Sustainability has a staff passionate about the welfare of Clayton County and we pride ourselves with being the community’s “*Concierge of the Built Environment*”. Our customers share with us, what they want, and it is our job to seek a “YES”, while upholding the highest quality standards and protecting the health, safety and welfare of the greater community as a whole.

Our Functions

Planning

Zoning

Site Development

Sustainability

Code Compliance

Departmental Goals, Objectives, and Issues

Goal I: Implement the updates to the 2008 Zoning Code, Sign Ordinance and 2034 Comprehensive Plan and associated zoning map and FLUM.

- Objective I: Improve the Architecture Standards for all development in the County.
- Objective II: Provide stability to the development community.
- Objective III: Take advantage of opportunity to build a relationship and buy-in from the development, business, neighborhood groups and communities.
- Objective IV: To incorporate more Green Infrastructures/Low Impact Development Ordinances.

2018 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS (OFFICE OF PLANNING, ZONING, AND SUSTAINABILITY)

- Objective V: Reduce variance application requests for development standards reductions and/or eliminations.
- Objective VI: Review and analyze the feasibility of imposing Impact Fees, if feasible implement Impact Fee Program.

Goal II: To pursue certification for the Atlanta Regional Commission Green Community Program.

- Objective I: Improve the property values and quality of life in Clayton County.
- Objective II: Improve the aesthetic appearance of the entire Clayton County community.
- Objective III: Improve Clayton County's image to our neighborhoods around the Atlanta Region and the World.
- Objective IV: Obtain buy-in from our building and development community partners.
- Objective V: Build a consensus across all departments within Clayton County Government.
- Objective VI: To become a completely sustainable community.

Goal III: Obtain (2) Zoning Code Enforcement Officers, (1) Additional Planner Staff Person and (1) Additional Administrative Staff Person.

- Objective I: To close the gap in Property Maintenance and Quality of Life Ordinances enforcement operations provided by the Police Department.
- Objective II: Re-establish zoning enforcement in Clayton County to focus on Sign-Ordinance and outside storage code violations along our gateways and commercial corridors.
- Objective III: To clean-up the aesthetic appearance of the county's gateways and commercial corridors.
- Objective IV: To conduct a sign permit inventory to initiate sign violation clean up in the County.
- Objective V: To provide inter-governmental zoning code violation cross training.
- Objective VI: To allow the Office of Planning, Zoning and Sustainability to participate during Countywide Police Department lead "Blitz's" Quality of Life initiatives.
- Objective VII: To improve quality and production of current workload project output.
- Objective VIII: To improve response time to numerous phone calls, emails, letters and other assignments.
- Objective IX: To allow the ability to focus on Zoning Board Training for its members.

Goal IV: Use technology to establish an informative customer friendly presence on our website.

- Objective I: Promote our services, events and programs on social media and on our website.
- Objective II: Provide informative zoning and land use information on the website.
- Objective III: Provide up to date public hearing schedule and agenda information on our website.
- Objective IV: Allow customers to view the status of their projects on our website.
- Objective V: Provide a "Most Frequently Ask Questions" section for Planning and Zoning application process.
- Objective VI: Provide a Zoning Code Enforcement tips for compliance section on the website.

Long-term Departmental Issues for FY 2019 and Beyond

1. Provide on-going participation in the economic development efforts surrounding the Aerotropolis the Mountain View Area.
2. Initiate Commercial Corridor and Gateway Beautification Program.
3. Provide staff training in software and customer service and zoning code enforcement.
4. Continue to coordinate with Clayton County Water Authority and embrace GI/LID initiatives.

2018 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS (OFFICE OF PLANNING, ZONING, AND SUSTAINABILITY)

5. Seek out opportunities to build partnerships with internal and external agencies.
6. Continue to seek grants that promote improving the County's image, property value and aesthetic appeal.
7. Review current zoning review fees and adjust accordingly.

2018 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS (CCTV-23)

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. Our programming educates the community, keeps the citizens connected, and reaches the citizens in their homes and mobile devices while providing a consistent stream of positive news.

Departmental Goals, Objectives, and Issues

Goal I: Reach the community in larger masses through various media channels and platforms while expanding citizens' awareness of government and its decision-making.

- Objective I: Establish additional social media outlets and provide county news and events more frequently for citizens.

Goal II: Increase citizen knowledge on county related matters.

- Objective I: Continue to create content and programming that will inform and educate the public as well as encourage participation in government services, activities and decision making while increasing the brand awareness of the county.

Government Communications & Television Community Impact

1. Builds Connections- Strengthens, deepens and expands relationships, better connects the people and resources in your community.
 2. Advances Our Mission- Serves as a core reason for existing for the community and instantly connects all commissioners with their districts.
 3. Helps Build Relevance- As we reflect on our audience, their interests and aspirations, we become a part of their lives and mean more to them.
 4. Increase Value- The greater the impact on the lives of individuals in our community, the more they value the station. The station becomes more important to the community.
 5. Improves Community Awareness- As we increase the interactions the station has with people in the community, on different platforms, we can create "buzz" as we extend substance of the breadth and depth of important issues confronting the county.
- Clayton County Board of Commissioners | Communications Division | Government Television
6. Impacts Behavior- Research shows engaging people in a meaningful way makes them 77% more likely to be involved with the station.
 7. Strengthens the Community- Bringing people together in dialogue is shown by research to increase their likelihood to become involved in their community by 44%.
 8. Increases Diversity- Expands our reach, engages new audiences, develops diversity of race, background, and influence by creating opportunities and outlets to engage new populations and emerging leaders.
 9. Effective Media Tool- The most effective and valuable community engagement tool that creates cooperation and encourages community involvement while reaching the masses with a creative and consistent stream of positive publicity.
 10. Provides Public Information- Provides the public with information about local government operations through coverage of public meetings and government proceedings in action.

2018 DEPARTMENTAL SUMMARY

BOARD OF COMMISSIONERS (CCTV-23)

11. Promotes the County– Showcases services provided to the community. Produces various programs covering county-sponsored events. Promote the county to investors, developers and various stakeholders in and outside of Clayton County.
12. Emergency Communications- Improves emergency communications in the event of a disaster or widespread service disruption.
13. Archives- Creates a library and archives of county programming for media & historical purposes.
14. Builds Partnerships- Create partnerships and generates sponsorships from businesses, tourism and other not for profit organizations.
15. Transparency- Transparent government including televising the board meetings allows for the dissemination of information, which in turn helps produce greater knowledge, societal progress and builds trust with the community.

Long-term departmental Issues for FY 2019 and Beyond

1. We experienced a major cut in our FY2017 budget which was decreased by \$33,500 out of a proposed \$50,000 budget. Experiencing another cut during the FY2018 will not only set us back but will continue to block our division from growing through improvements, training, and technology enhancements.

2018 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.

Functions

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: Develop and implement a legislative focused curriculum for the Clayton County Youth Commission designed to educate and train its members in the areas of policy making, public service, and advocacy.
- Objective II: Expand community service project 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: Partner with internal and external stakeholders to establish internship 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: Create an accessible pathway 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 2019 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

2018 DEPARTMENTAL SUMMARY

BUILDING MAINTENANCE

Mission Statement

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

Functions

Building Maintenance strives to maintain and improve the condition of the current and future facilities in order to provide the employees and public with safe, healthy and attractive structures. This department is responsible for the plumbing, lighting, HVAC, electrical, painting, safety, security, renovations and building projects for over 250 building throughout the county.

Departmental Goals, Objectives, and Issues

Goal I: To establish a County-wide renovation plan.

- Objective I: To establish a team of skilled individuals for building improvements, remodeling, and mold remediation.
- Objective II: To develop a time table and course of action to address the areas within the County that are in need of renovation.

Goal II: To provide preventative maintenance and repairs of facilities throughout the County.

- Objective I: Secure maintenance software that will ensure cost effective construction, maintenance, and repairs throughout the County.
- Objective II: Decrease maintenance cost through monitoring expenditures quarterly.
- Objective III: Provide citizens and employees of Clayton County with a safe and healthy environment.

Long-term Departmental Issues for FY 2019 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. To obtain the necessary major equipment to help aid the in maintenance of the facilities.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Total Square Footage County Buildings:	3,300,000	2,128,750	2,687,097	2,697,000
Average Cost of Job:	220,000	220,000	220,000	210,000
Number Buildings Maintained:	258	238	238	240
Total Maintenance Costs:	2,150,000	2,452,690	1,857,435	2,225,350
Maintenance Costs Per Square Foot:	.065	1.15	.069	.083

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,450,578	1,418,223	1,473,873	1,542,902
Operations	1,049,582	1,088,230	1,152,395	1,150,806
Capital Outlay	1,482	24,292	0	10,000
Total:	2,501,642	2,530,745	2,626,268	2,703,708

2018 DEPARTMENTAL SUMMARY

BUILDING MAINTENANCE

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	0	49,378	0
Capital Outlay	0	0	0	0
Total:	<u>0</u>	<u>0</u>	<u>49,378</u>	<u>0</u>

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Capital Outlay	484,196	1,062,276	190,527	0
Total:	<u>484,196</u>	<u>1,062,276</u>	<u>190,527</u>	<u>0</u>

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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	1	1	2
Office Manager	20	0	1	1
Master Trades Specialist	19	12	12	11
Senior Trades Specialist	17	5	5	5
Trades Specialist	15	3	3	3
Administrative Secretary	15	1	1	1
Principal Secretary	13	1	0	0
Trades Apprentice	12	<u>2</u>	<u>2</u>	<u>2</u>
Total # of Positions:		27	27	27

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 DEPARTMENTAL SUMMARY

CENTRAL COMMUNICATIONS/E-911

Mission Statement

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

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

Functions

The Clayton County E-911 Communications Department is a 9-1-1 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 communications 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: Equipment—Dispatch Console Upgrades.

- Objective I: Dispatch consoles and furniture are needed to replace aging furniture. In a 24-hour operation, the consoles must be strong, flexible, and adhere to ergonomic safety standards. Height and focal depth adjustable, keyboard tilt capacities are also a requirement.

Goal II: 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.
- Objective IV: Process the telephone call and dispatch of all Priority 2 Fire/EMS calls for service in 120 seconds or less (telephone call in 90 seconds; dispatch in 30 seconds) 85% of the time.
- Objective V: Process the telephone call and dispatch all Priority 2 Police calls for service in 240 seconds or less (telephone call in 120 seconds; dispatch in 120 seconds), 85% of the time.

Goal III: 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.
- Objective IV: Correct entry code utilized in calls for service at least 95% of the time.

2018 DEPARTMENTAL SUMMARY

CENTRAL COMMUNICATIONS/E-911

- Objective V: Professionalism displayed in call taking and dispatching at least 95% of the time.
- Objective VI: Achieve 90% or higher positive responses to internal and external surveys.

Goal IV: 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.
- Objective IV: Reward and recognize personnel for exceptional performance.

Long-term Departmental Issues for FY 2019 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. Involve media outlets in the public education functions.
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. Ensure maintenance contracts and agreements are sustained for equipment and systems.
4. Continuous collaborative efforts with county, regional, and statewide technology workgroups.
5. Minimize liability by providing training for new hires and continuing education for all personnel.
 - a. Provide 24 hours of annual in-service training for all personnel.
 - b. Ensure all E-911 Communications center staff receive annual refresher training in best practices.
 - c. Provide supervisors with at least 8-hours of supplemental in-service training specific to their duties.
6. Development of a succession planning program.
 - a. Identify the positions in need of specialized training and mentoring.
 - b. Plan for replacement for positions that are single specialty position areas. Identify these positions and the training they will need.
 - c. Develop a timeline to address known assignment changes through attrition.
7. Expansion of the training unit.
 - a. Evaluate the need for additional personnel to provide enhanced departmental training.
 - b. Evaluate the need for a Quality Assurance Coordinator.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Total 911 Calls:	654,841	683,408	752,000	770,000
911 Calls Dispatched Within 1 Minute:	80%	80%	80%	80%
Law Enforcement Calls for Service:	179,971	347,295	400,000	400,000
Officer Initiated Law Enforcement Calls:	175,225	163,137	190,000	200,000

2018 DEPARTMENTAL SUMMARY

CENTRAL COMMUNICATIONS/E-911

Communications (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	448,946	329,956	318,281	322,886
Operations	1,301	1,687	1,120	1,120
Total:	450,247	331,643	319,401	324,006

E-911 Fund (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	2,619,868	2,446,662	3,267,130	3,437,887
Operations	633,819	733,942	855,644	583,488
Capital Outlay	0	0	473,741	350,000
Total:	3,253,687	3,180,604	4,596,515	4,371,375

Central Communications (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director/ 911 Communications Center	39	1	1	1
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:		4	4	4

E-911 (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
E-911 Communications Administrator	27	0	1	1
E-911 Operations Manager	27	1	1	1
Training & Professional Standards Coordinator	25	2	2	2
Communications Supervisor	23	4	4	4
Geographical Database Administrator	23	1	1	1
Communications Dispatcher, Senior	20	6	6	6
Communications Dispatcher, III	19	13	13	13
Communications Dispatcher, II	18	16	18	18
Communications Dispatcher, I	17	<u>6</u>	<u>6</u>	<u>6</u>
Total # of Positions:		49	52	52

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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 2019 and Beyond

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

2018 DEPARTMENTAL SUMMARY

CENTRAL SERVICES

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Number of Solicitation (RFB's, RFP's, RFQ's) Processed:	158	174	94	250
Number of Purchase Orders Processed:	3,500	3,850	4,200	4,900
Number of Informal Quotes:	220	240	210	270
Percentage of Solicitations completed within established procurement cycles:	-----	79%	95%	95%
Percentage of Satisfactory or Better Customer Service Ratings:	-----	90%	95%	98%
Number & Percentage increase in the number of SLBE Certified Vendors:	91 / 77 %	115 / 21 %	150 / 24%	150 / 24%
Percentage of contracts meeting SLBE Goals/Good Faith Efforts:	30 / 70	67 / 33	100 / 0	100 / 0
Number of Warehouse Items Processed:	41,214	45,335	65,412	72,000
Number of Warehouse Deliveries Made:	4,675	5,142	4,627	5,000
Number of Items Printed/Copied:	3,400,000	3,740,000	4,488,000	4,489,500
Number of Print Requests:	1,200	1,320	1,584	2,104

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	849,700	968,991	1,022,511	1,371,609
Operations	337,919	317,042	278,215	229,143
Capital Outlay	0	19,212	0	0
Total:	1,187,619	1,305,245	1,300,726	1,600,752

General Fund (Print Shop)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	195,519	198,173	197,016	217,198
Operations	(80,846)	(82,544)	(77,864)	(71,549)
Total:	114,673	115,629	119,152	145,649

2018 DEPARTMENTAL SUMMARY

CENTRAL SERVICES

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Contracts Attorney	A	0	0	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 Specialist Senior	20	1	1	1
Office Manager	20	1	1	1
Purchasing Specialist Senior	20	3	3	3
Printing Services Supervisor	20	1	1	1
Warehouse Supervisor	18	1	1	1
Purchasing Specialist I	16	0	0	2
Printing Services Assistant Supervisor	16	1	1	1
Contract Specialist	16	2	2	2
Printing Specialist Senior	14	1	1	1
Warehouse Specialist	14	1	1	1
Contract Compliance Specialist	14	1	1	2
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:		22	22	26

Significant Expenditure & Staffing Changes

Add: 1 Contract Compliance Specialist
 2 Purchasing Specialist
 1 Contracts Attorney

2018 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, the 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: Implement mandatory E-filing within the Civil Division.

- Objective I: Restructure the civil division in preparation for the implementation of mandatory E-filing.
- Objective II: Implement the Guide & Serve solution to assist Self Represented Litigants.
- Objective III: Install necessary technology in order to create the capability for the public and legal community to E-file within the Clerk's office.

Goal II: Implement E-filing of Court Records to the Court of Appeals.

- Objective I: Register with the Court of Appeals Electronic Filing and Status Tracking System.
- Objective II: Create Instructional booklet for staff.

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 2019 and Beyond

1. Development of customized training for staff to ensure the best way for full adoption of the new CMS.
2. Continued exploration of options for advancement in technology, in order to move towards making court records accessible to the public, courts and legal community.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Civil Cases:	1,970	1,870	2,000	2,000
Criminal Cases:	10,444	10,754	11,000	11,000
Traffic Cases:	38,798	28,098	40,000	40,000
Red Light Citations/Crossing Guard Bus Cit:	353	169	250	250
Parking Violations:	626	600	700	700

2018 DEPARTMENTAL SUMMARY

CLERK OF STATE COURT

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,141,745	1,183,897	1,261,033	1,295,484
Operations	29,326	29,792	34,077	33,804
Total:	<u>1,171,071</u>	<u>1,213,689</u>	<u>1,295,110</u>	<u>1,329,288</u>

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Clerk of State Court	A	1	1	1
State Court Deputy Clerk Administrator	29	1	1	1
Deputy Court Clerk, Supervisor	21	3	3	3
Office Administrator/State Court	17	0	1	1
Court Calendar Clerk	17	2	2	2
Deputy Court Clerk, Senior	16	2	2	2
Deputy Court Clerk Traffic Cashiers	15	0	4	4
Administrative Secretary	15	1	0	0
Deputy Court Clerk	12	<u>14</u>	<u>10</u>	<u>10</u>
Total # of Positions:		24	24	24

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes

2018 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: Finish implementing e-filing in Superior and Magistrate Courts.

- Objective I: Have equipment installed in each office to enable customers to e-file within the offices.

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

- Objective I: Have sufficient equipment installed in the offices.

Long-term Departmental Issues for FY 2019 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Civil Cases Filed: (Superior)	5,289	4,910	4,967	4,500
Criminal Cases Filed: (Superior)	3,135	3,670	3,401	3,100
Civil Cases Filed; (Magistrate)	28,092	29,161	30,380	30,800
Criminal Cases Filed: (Magistrate)	21,699	21,198	24,186	25,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,725,253	1,734,946	1,848,214	1,877,090
Operations	670,381	582,701	598,272	598,128
Capital Outlay	0	6,550	0	0
Total:	2,395,634	2,324,197	2,446,486	2,475,218

2018 DEPARTMENTAL SUMMARY

CLERK SUPERIOR & MAGISTRATE COURT

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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>21</u>	<u>22</u>	<u>22</u>
Total # of Positions:		37	38	38

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 DEPARTMENTAL SUMMARY

COMMUNITY DEVELOPMENT

Mission Statement

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

Functions

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

Departmental Goals and Objectives

Goal I: Configure and implement TRAKiT permit and license processing system.

- Objective: I. To Go-Live with TRAKiT by June 2018.
- Objective: II. Transition 100% of permit/license services online.
- Objective: III. Work to implement a paperless environment.

Goal II: Update Business License Ordinance.

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

Goal III: Restructure Inspections, GIS, Permits, License functions to address work product analysis.

- Objective: I. Support community, building and economic development functions.
- Objective: II. Implement permits and license data mining.
- Objective: III. Identify, track and collect new revenue sources.

Long-term Departmental Issues for FY 2019 and Beyond

1. Create step program for Inspectors division to allow non licensed staff to get trained and earn license while employed by Clayton County. Those who complete licensure paid for by the department must stay with county for a period of 2 years after completion. Otherwise, money will be reimbursed to the county.
2. Staff training - Software application proficiency, data analysis and customer service.
3. Funding support for Geographic Information Systems initiatives.
4. Streamlining Service delivery.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Permits Issued:	7,837	9,709	10,679	11,746
Business Licenses Issued:	4,669	4,730	5,630	6,193
Building Inspections Performed:	14,560	22,531	24,784	27,262

2018 DEPARTMENTAL SUMMARY

COMMUNITY DEVELOPMENT

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,005,698	1,238,706	1,282,592	1,849,078
Operations	67,911	166,674	98,209	107,225
Casualty and Other Losses	23	59	0	0
Total:	1,073,632	1,405,439	1,380,801	1,956,303

GIS (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	248,664	253,186	251,720	348,693
Operations	22,613	26,745	34,110	32,610
Capital Outlay	0	0	0	0
Total:	271,277	279,931	285,830	381,303

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director of Community Development	38	2	1	1
Assistant Director/Community Development	35	1	1	1
Division Manager GIS	33	1	1	1
GIS Technical Coordinator	30	1	1	1
GIS Data Coordinator	28	1	1	0
Permits/License Manager	28	0	1	1
GIS Analyst	28	1	1	1
HUD Program Manager / CDBG-NSP	27	0	1	1
HUD Program Manager / CDBG	27	1	0	0
HUD Program Manager / NSP	27	1	0	0
Financial Compliance Officer	27	1	1	1
Chief Building Inspector	26	0	0	1
GIS Specialist	25	1	0	0
Chief Building Inspector	24	1	1	0
Permit & License Supervisor	24	1	0	0
Permit/License Data Coordinator	23	0	0	0
Compliance Specialist, Senior / NSP	23	1	1	1
Senior Program Specialist/CDBG-HOME	23	1	1	1
Senior Program Specialist/NSP	23	0	1	1

2018 DEPARTMENTAL SUMMARY

COMMUNITY DEVELOPMENT

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Permits/License GIS Data Coordinator	23	0	0	1
Inspector III	21	0	0	1
Plans Examiner	21	1	1	1
Plans Reviewer-Residential	21	0	0	1
Inspector II	21	0	0	2
Office Manager	20	1	1	1
Housing Specialist CDBG	20	1	1	1
Real Estate Specialist / NSP	20	1	1	1
Compliance Specialist / CDBG	20	1	1	1
Assistant Permit & License Supervisor	19	1	1	1
Electrical Inspector	19	2	2	0
Plumbing Inspector	19	2	2	1
Building Inspector	19	3	3	1
Mechanical Inspector	19	2	2	1
Building Inspector / NSP-CDBG	19	1	1	1
Inspector I	19	0	0	4
Apprentice Inspector	18	0	0	1
Permit & License Coordinator	17	0	0	4
Permit & License Coordinator	16	3	3	0
Administrative Assistant / CDBG	16	0	1	1
HUD Programs Admin. Asst.	16	1	0	0
Business License Inspectors	15	2	2	2
Administrative Secretary	15	1	1	1
Accounting Technician	14	0	0	0
Permit & License Technician	13	5	5	5
Office Assistant, Senior	10	<u>0</u>	<u>1</u>	<u>1</u>
Total # of Positions:		43	42	46

Significant Expenditure & Staffing Changes

Add: 1 Permits/License GIS Data Coordinator
 4 Permits/License Coordinators
 1 Plans Reviewer-Residential
 1 Apprentice Inspector
 4 Inspectors I
 2 Inspectors II
 1 Inspector III

2018 DEPARTMENTAL SUMMARY

COMMUNITY DEVELOPMENT

Add: 1 Chief Building Inspector

Delete: 3 Permits/License Coordinators
2 Building Inspectors
2 Electrical Inspectors
1 Plumbing Inspector
1 Mechanical Inspector
1 Chief Building Inspector
1 GIS Data Coordinator

2018 DEPARTMENTAL SUMMARY

CORRECTIONS DEPARTMENT

Mission Statement

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

Functions

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

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.

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 2019 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Inmate Housing Capacity:	242	242	242	242
Average Number of Inmates:	230	230	232	240
Inmates per Prison Staff Member (Ratio):	4.25	4	4	4
Total Inmate Man-power Hours:	235,021	250,500	300,000	300,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	3,707,419	3,806,085	3,967,342	3,981,046

2018 DEPARTMENTAL SUMMARY

CORRECTIONS DEPARTMENT

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	900,856	928,588	1,060,175	1,054,945
Capital Outlay	70,098	131,317	54,000	114,000
Total:	4,678,373	4,865,990	5,081,517	5,149,991

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	0	20,000	0
Capital Outlay	0	0	10,000	0
Total:	0	0	30,000	0

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Capital Outlay	0	18,516	1,469,583	0
Total:	0	18,516	1,469,583	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Warden	36	1	1	1
Deputy Warden	32	1	1	1
Corrections Major	31	1	1	1
Corrections Captain	28	1	1	1
Corrections Lieutenant	26	4	4	4
Senior Counselor	26	1	1	1
Corrections Sergeant	24	5	5	5
Counselor	24	1	1	1
Nurse, Senior	22	0	0	0
Corrections Corporal	21	15	18	18
Office Manager	20	1	1	1
Corrections Officer, II	20	25	22	22
Senior Trades Specialist	17	1	1	1
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		58	58	58

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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: Form new 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.

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: Reduce the number of open cases.

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

Goal V: Continue with jail case 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.

2018 DEPARTMENTAL SUMMARY

DISTRICT ATTORNEY

- Objective III: Work with law enforcement agencies to see that reports on jail cases are completed and available when the case is received in the District Attorney's Office.

Goal VI: Increase the training of county wide law enforcement officers by the District Attorney's Office staff through June 30, 2018.

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

Goal VIII: Increase the number of Facebook "Followers" by July 1, 2018.

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

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

- Objective I: Establish an interactive mobile application that will assist victims and their families by using current technology to efficiently navigate the criminal justice system and to connect end users with victim-centered resources, as well as current programs and services offered by the District Attorney's Office.
- Objective II: Continue to collaborate with the Clayton County Domestic Violence Task Force in updating our community services and resource information guide that is available within the community.
- Objective III: Continue to use social media to inform and educate the public about the mission of the District Attorney's Office and obtain feedback information.

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

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

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

- Objective II: The Joint Major Case Unit will utilize existing officers, deputies and investigators to assist when needed.
- Objective III: The Joint Major Case Unit will also gather financial and asset information in order to make forfeiture seizures which aid law enforcement and cripple criminal organizations.

Goal XII: Obtain grant funding to create youthful offender program for armed robbery defendants ages 17 to 21 to promote rehabilitation, education, drug treatment and to reduce recidivism.

- Objective I: Obtain the grant.
- Objective II: Create the Program.
- Objective III: Implement the program by Fall 2017.

2018 DEPARTMENTAL SUMMARY

DISTRICT ATTORNEY

Long-term Departmental Issues for FY 2019 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 the County.
2. Identify, develop and implement plans of action to partner the District Attorney's office with all criminal justice agencies and citizens to make our communities safer.
3. Review grants and alternative funding sources for solving "cold case" homicides.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Felony counts filed:	10,750	11,800	11,000	11,500
Felony counts disposed:	8,300	11,550	10,400	10,500
Misdemeanor counts filed:	2,050	1,300	1,500	1,200
Misdemeanor counts disposed:	3,500	1,350	1,400	1,200
Cost per count filed:	304.52	294.89	342.87	354.76
Cost per count disposed:	330.33	299.46	363.21	385.08
Average number of cases per attorney: 22,500 cts/16 attys (12 in ct rms/2 CAW/2 Exec)	1,537	1,459.38	1,518.75	1525.00
Victims served:	4,400	4,471	4,542	4,656

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	3,656,072	3,656,374	4,010,240	4,233,433
Operations	193,417	206,720	275,615	272,022
Total:	3,849,489	3,863,094	4,285,855	4,505,455

State Narcotics Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	0	0	40,000	0
Operations	0	5,909	0	0
Total:	0	5,909	40,000	0

Victim Assistance Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	169,149	169,597	171,555	231,333
Operations	15,041	10,145	14,000	14,000
Operating Transfers Out	35,009	20,028	39,518	0
Total:	219,199	199,770	225,073	245,333

2018 DEPARTMENTAL SUMMARY

DISTRICT ATTORNEY

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	173,842	176,876	457,514	0
Operations	13,518	3,592	43,085	89,933
Capital Outlay	0	0	0	0
Total:	187,360	180,468	500,599	89,933

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

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	597,114	612,704	628,821	0
Operations	49,424	51,863	54,838	13,244
Capital Outlay	0	0	0	0
Total:	646,538	664,567	683,659	13,244

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
District Attorney	E	1	1	1
Chief Assistant District Attorney	S	0	0	0
Assistant District Attorney/State-3	S	0	1	1
Assistant District Attorney/State-2	S	0	0	0
District Attorney (Child Support)	A	0	0	0
Executive Assistant District Attorney	A	1	1	1
Chief Investigator	33	1	1	1
Deputy Chief Assistant District Attorney	33	2	2	2
Senior Litigation Assistant DA	31	6	5	5
DA Unit Supervisor	30	2	2	2
DA Training Supervisor	30	0	0	0
Senior Assistant DA (Child Support)	29	1	1	1
Senior Assistant District Attorney	29	3	8	8
Investigator III	28	12	12	12
Assistant District Attorney	27	2	1	1
DA Administrative Manager	26	1	1	1
Investigator II	26	1	3	3
Program Development Coordinator	26	1	1	1
Child Support Administrator	25	1	1	1
Assistant Child Support Administrator	25	1	0	0

2018 DEPARTMENTAL SUMMARY

DISTRICT ATTORNEY

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Task Force Investigator	24	1	1	1
Investigator I	24	2	2	2
District Attorney Asst Admin Manager	23	0	1	1
Victim Assistance Program Manager	21	1	1	1
District Attorney Admin Supervisor	20	0	1	1
Executive Secretary	20	1	0	0
Assistant Child Support Administrator	20	0	1	1
Senior Felony Legal Support Staff	19	0	4	4
Victim Assistance Coordinator, Senior	19	1	2	2
Lead Case Manager (Child Support)	18	0	2	2
Investigator Assistant	17	1	0	0
Victim Assistance Coordinator	17	2	2	2
Legal Assistant	17	5	3	4
Program Development Assistant Coordinator	17	1	1	1
Legal Assistant II	16	1	0	0
Case Manager (Child Support)	16	9	7	7
Legal Secretary	15	0	0	0
Victim Advocate	15	<u>2</u>	<u>5</u>	<u>5</u>
TOTAL # OF POSITIONS:		63	74	75

Significant Expenditure & Staffing Changes

Add: 1 Legal Assistant

2018 DEPARTMENTAL SUMMARY

ECONOMIC DEVELOPMENT

Mission Statement

To stabilize and grow the tax base of Clayton County while retaining and creating quality jobs for residents of the County

Functions

Business Expansion, Attraction, Retention and Workforce Development

Departmental Goals, Objectives, and Issues

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

- Objective I: Continue to follow the Economic Development Plan – target of 60 visits this year.
- Objective II: Utilize Synchronist software for BRE visits.
- Objective III: Work with Clayton State to aid in supporting and developing BRE programs.
- Objective IV: Improve local outreach to area businesses.
- Objective V: Market incentive programs to existing industries in Clayton.

Goal II: Recruit new business and industries that improve the quality of life for Clayton County residents.

- Objective I: Design and implement ED incentives identified in previous ED plans as recruitment tools.
- Objective II: Focus on targeted industries to promote economic growth.
- Objective III: Cultivate economic growth in film, retail, and hospitality.
- Objective IV: Focus on one-stop shop for economic development in Clayton County.
- Objective V: Attend trade shows and events to promote Clayton County.

Goal III: Support redevelopment and development of key commercial real estate properties in Clayton County.

- Objective I: Serve as the staff liaison for the properties owned by the Development Authority of Clayton County.
- Objective II: Assess redevelopment potential of key commercial corridors in Clayton County.
- Objective III: Create incentive programs to foster economic growth including TADs and EZs.
- Objective IV: Implement new programs to foster economic development in the County with a focus on Aerotropolis.
- Objective V: Work on the food desert problem in Clayton County.

Goal IV: Implement a workforce development program that ensures that economic development and workforce development are constantly and effectively engages the community and our partners.

- Objective I: Leverage the resources of our economic development partners to prepare Clayton County residents for the jobs of the future.
- Objective II: Encourage Clayton County residents to explore continuing education and training opportunities to increase their marketability.

Goal V: Highlight and promote the positive aspects of the Clayton County Brand.

- Objective I: Conduct strategic departmental planning meeting with city offices and agencies.
- Objective II: Participate in economic development trade association events.
- Objective III: Engage in trade associations that promote Clayton's Brand.

Goal VI: Focus on qualify retail and hospitality development in the County.

- Objective I: Interact with retail developers in Atlanta metro.

2018 DEPARTMENTAL SUMMARY

ECONOMIC DEVELOPMENT

- Objective II: Work with retail industry leaders to retain and attract retail in Clayton.
- Objective III: Develop incentive programs that can attract retailers to Clayton.

Long-term Departmental Issues for FY 2019 and Beyond

1. Improving the brand of Clayton County.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Business Information Requests:	0	0	339	360
Number of Film/TV Productions in Clayton County:	13	17	30	30
Estimated Jobs Supported:	1842	NA	2,014	2,500
Estimated Private Investment Supported:	NA	NA	\$170,000,000	\$200,000,000
Number of Prospects from ED Partners:	NA	NA	24	24
Business Retention and Expansion Visits:	NA	22	48	60
Number of Projects via the DACC:	NA	0	3	6
Number of Business Contacted by ED office:	NA	NA	1,000	1,000
Labor Force	124,806	125,711	130,983	133,500
Unemployment Rate:	9.3%	6.5%	6.5%	5.5%

Hotel/Motel Tax Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	299,547	343,432	416,769	437,373
Operations	146,572	96,788	211,463	210,807
Capital Outlay	0	0	0	0
Total:	446,119	440,220	628,232	648,180

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	107,148	0	0	0
Total:	107,148	0	0	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Economic Development Officer	A	1	1	1
Deputy Economic Development Officer	30	1	1	1

2018 DEPARTMENTAL SUMMARY

ECONOMIC DEVELOPMENT

Project Manager/Economic Development	30	1	1	1
Marketing, Communications, & Research Analyst/ED Specialist	24	1	1	1
Research & Marketing Analyst	24	0	0	0
Office Manager	15	<u>1</u>	<u>1</u>	<u>1</u>
Total:		5	5	5

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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 enfranchise eligible citizens in Clayton County in the voting process.

- Objective I: Process all Voter Registration applications and correspondences as received.

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 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 on a daily basis.

Goal IV: 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

Long-term Departmental Issues for FY 2019 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) for updated security of the building, open concept for more transparency on Election Night and provide a facility equipped for the training needs of the Elections and Registration Department.
3. Upgrade technology to support expansion of early voting and integrate new software applications that will increase our ability to become more organized and efficient to the public.
4. Continue to strengthen voter education in the community and schools.
5. Continue to stay informed as well as implement information and/or changes in federal, state and local mandates.
6. Acquire additional voting equipment as needed.
7. Transition from paper files to electronic filing system.
8. Provide safe, healthy, functional and efficient work environment as well as storage for department.

2018 DEPARTMENTAL SUMMARY

ELECTIONS & REGISTRATION

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Number of Elections Held	3	6	4	4
Number of Optical Scan Ballots Used	3,729	108,691	6,010	15,000
Number of Registered Voters	164,300	173,859	176,000	183,000

Elections (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	280,218	318,361	323,882	323,882
Operations	67,837	65,375	84,761	80,225
Capital Outlay	35,590	0	0	0
Total:	383,645	383,736	408,643	404,107

Registration (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	352,843	362,248	445,488	460,396
Operations	9,261	11,497	12,320	12,318
Capital Outlay	0	0	0	0
Total:	362,104	373,745	457,808	472,714

Registration (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Elections Director	31	1	1	1
Elections & Registration Official, Supervisor	21	1	1	1
Administrative Assistant	16	1	1	1
Elections & Registration Official	13	<u>4</u>	<u>4</u>	<u>4</u>
Total # of Positions:		7	7	7

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

Elections (Personnel)

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

2018 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 392 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 and visitors 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 – Implement community information and quality satisfaction survey program in connection with Community Treatment Unit initiative.
- Objective II – Develop metrics consistent with national standard of care protocols to measure overall success of the CTU mission.

Goal II: Enhance service delivery through the implementation of new 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 – Begin transition to Practice Fusion for Nurse Practitioners and CTU billing.
- Objective II – Finalize EMS Academy Accreditation.
- Objective III – Develop program presentation for Employee Health Clinic in conjunction with HR.

Long-term Departmental Issues for FY 2019 and Beyond

1. Assess potential for programs aimed at addressing employee burn out and PTSD.
2. Collaborate with SRMC to develop additional protocol to streamline ED flow.
3. Maintain EMS Accreditation through enhanced Continuous Quality Improvement Programs.

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	7,432,130	8,399,275	9,674,261	9,547,360
Operations	974,848	1,149,027	1,118,536	1,062,758
Capital Outlay	0	0	43,919	0
Total:	8,406,978	9,548,302	10,836,716	10,610,118

2018 DEPARTMENTAL SUMMARY

EMERGENCY MEDICAL SERVICES (EMS)

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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	12	12	12
Fire Lieutenant	26	0	0	0
Paramedic Sergeant	25	26	18	18
Fire Sergeant	24	10	18	18
Firefighter Paramedic	23	8	14	14
Master Firefighter/Relief Driver	21	17	18	18
Firefighter III	21	0	0	0
Firefighter EMT	20	22	21	21
Firefighter II	20	0	0	0
Firefighter Recruit	19	22	13	13
Firefighter I	19	0	0	0
Administrative Secretary	15	1	1	1
Principal Secretary	13	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		135	132	132

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 DEPARTMENTAL SUMMARY

EXTENSION

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and Issues

Goal I: Within the fiscal year 2018 Extension will provide educational programming and resources to the citizens of Clayton County.

- Objective I: Five in classroom sessions for 3,400 5th graders. 100 additional youth between the ages of 10 and 18 will participate in one or more of the following clubs; public speaking companions, consumer judging, horse club, cooking club, cooking club and community service projects. The focus of 4-H is youth leadership, civic involvement and community service. 4-H has also assumed the role of leading the Clayton County Youth Commission. They have made great progress in decision making and planning. Their event will be held on April 15th at Clayton State University. 4-H will continue to assume oversight of the Clayton County Youth Commission in 2018.
- Objective II: Five in classroom sessions for 3,400 5th graders. 100 additional youth between the ages of 10 and 18 will participate in one or more of the following clubs; public speaking companions, consumer judging, horse club, cooking club, cooking club and community service projects. The focus of 4-H is youth leadership, civic involvement and community service. 4-H has also assumed the role of leading the Clayton County Youth Commission. They have made great progress in decision making and planning. Their event will be held on April 15th at Clayton State University. 4-H will continue to assume oversight of the Clayton County Youth Commission in 2018.

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

- Objective I: Continue to provide Financial Literacy, ServSafe Food Safety certification, Farm to Table food Safety Certifications, Chronic Disease Prevention, Housing/HUD counseling Foreclosure prevention, delinquency & default, Homeless Placement through the SHIP program, Child Development/Parenting Education, Foods & Nutrition, Food Preservation Clayton Fresh Mobile Market and Clayton on the Move. Clayton Fresh will continue to receive fresh produce from Lovejoy Farm and deliver nutrition education and fresh produce to identified food deserts in Clayton County.

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

- Objective I: Provide Arborist services to the county and Clayton Citizens. Implement and sustain the Jonesboro Farmers Market. Provide soil and water testing as well plant and insect identification. Review Central Services proposals for reasonable and adequate landscaping. Continue to expand the Master Gardener program participants.

Long-term Departmental Issues for FY 2019 and beyond

1. Our Long term plan is to bring together the variety of youth groups in Clayton County. We are already working with Youth Walking in Authority, 4-H and CCYC. This will continue to occur during 2018.

2018 DEPARTMENTAL SUMMARY

EXTENSION

2. Clayton Extension's Plan of Work includes programming for obesity prevention, health and wellness; connect citizens and Entrepreneurs to fresh safe food, parenting education and youth leadership and life skill development along with Agriculture and Environmental Sciences.
3. Development of a commercial kitchen to be used for commercial production and processed food. Will also be used by 4-H.
4. Increased funding for the Parenting Program.
5. Transition of part-time staff to full time status in order to fully support the projects/issues listed above.
6. 4-H and Youth Development. Increase participation.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Volunteer Hours:	4,000	4,350	5,177	5,200
Soil Samples:	160	178	203	220
4-H Enrollment:	3,700	3,300	3,200	3,300
Participants at District Public Speaking:	90	14	38	75
Community Gardens:	18	50	102	120
Farmers Market Attendance:	2,000	2,100	2,268	3,000
Classes Coordinated/Taught:	15,376	1,600	25,547	26,000
Parents as Teachers in ABC's of Parenting:	800	148	150	200
Clayton on the Move Contacts:	375	325	350	600

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	191,271	187,171	210,943	209,971
Operations	25,903	36,451	76,384	80,590
Total:	<u>217,174</u>	<u>223,622</u>	<u>287,327</u>	<u>290,561</u>

Drug Abuse Treatment and Education Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	0	0	0	0
Operations	5,933	6,300	8,000	8,000
Total:	<u>5,933</u>	<u>6,300</u>	<u>8,000</u>	<u>8,000</u>

2018 DEPARTMENTAL SUMMARY

EXTENSION

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	50,180	61,991	48,108	0
Operations	8,645	18,066	74,384	0
Total:	58,825	80,057	122,492	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
County Extension Coordinator	S	1	1	1
Program Coordinator	18	1	1	1
Cooperative Extension Agent	S	1	0	0
Secretary/Extension Office	S	1	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:		9	7	7

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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 county wide 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 more 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 2019 and Beyond

1. Implementation of ERP system for all functions, including Financial, 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.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Checks processed by AP per employee:	12,250	5,185	3,356	4,500
Budget per analyst (millions):	\$90.2	\$91.1	\$99.1	\$101.5
Monthly Journal entries:	382	476	423	427
Budget Amendments processed:	72	63	23	20

2018 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	2,319,270	2,435,437	2,892,441	2,922,752
Operations	(57,453)	(63,495)	(16,357)	7
Total:	<u>2,261,817</u>	<u>2,371,942</u>	<u>2,876,084</u>	<u>2,922,759</u>

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	433,171	1,568,393	0
Capital Outlay	0	328,612	9,168,572	0
Total:	<u>0</u>	<u>761,783</u>	<u>10,736,965</u>	<u>0</u>

Mail-Room (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	48,889	49,610	55,581	47,076
Operations	539,976	461,634	591,800	590,400
Operating Transfer Out	5	0	0	0
Total:	<u>588,870</u>	<u>511,244</u>	<u>647,381</u>	<u>637,476</u>

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director Finance/Comptroller	39	0	0	0
Deputy CFO Finance	35	1	1	1
Deputy CFO Budget & Grants Special Projects	35	1	1	1
Fin. Budget and Special Projects Mgr.	32	1	1	1
Grants and Contracts Manager	32	1	1	1
General Accounting Manager	32	1	1	1
Financial Reporting Manager	32	1	1	1
Pension Manager	30	1	1	1
Financial Reporting Analyst	28	1	1	1
Payroll Manager	27	1	1	1
Senior Accountant	27	1	1	1
Financial Management Analyst	27	2	2	2
Accounts Payable Manager	27	1	1	1

2018 DEPARTMENTAL SUMMARY

FINANCE

Accounts Receivable Manager	27	1	1	1
Senior Treasury Manager	27	1	1	1
Finance Grants Analyst Senior	26	1	1	1
Principal Accountant	25	2	2	2
Grants Analyst HUD	25	1	1	1
Principle Accountant S.P.L.O.S.T.	25	1	1	1
Pension Accounting Analyst	25	1	1	1
Payroll Technician, Senior	18	1	1	1
Financial Acct/Computer Technician	17	1	1	1
Accounting Technician, Senior	17	2	2	2
Payroll Technician	16	3	3	4
Administrative Asst/Records Ret Specialist	16	1	1	1
Administrative Assistant/Stenographer	16	1	1	1
Accounting Technician	15	11	11	11
Receptionist	13	0	1	1
Mail Clerk	12	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		42	43	44

Significant Expenditure & Staffing Changes

Add: 1 Payroll Technician

2018 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 cutting edge emergency response and education delivered with compassion and professionalism.

Functions

Clayton County Fire & Emergency Services is comprised of 392 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 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: Complete Fire Accreditation process.
- Objective II: Continue relocation of Fire Station #9 and build out of Fire Station #15.
- Objective III: Implement phase 2 of educational incentive plan approved in FYE'17.

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 – Begin transition to Image Trend for EMS patient care reporting.
- Objective II – Begin transition to Image Trend for NFIRS (Fire Reporting System).

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 – Launch comprehensive Praise & Preparedness initiative.
- Objective II – Conduct full scale Civil Unrest Exercise.
- Objective III – Finalize build out of Public Safety GIS Division.

Long-term Departmental Issues for FY 2019 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 modify EMS delivery system to address gaps in community access to health care.

2018 DEPARTMENTAL SUMMARY

CLAYTON COUNTY FIRE & EMERGENCY SERVICES (FIRE/EMA)

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	17,581,852	17,570,953	18,500,563	18,962,703
Operations	2,162,209	2,260,959	2,458,211	2,238,711
Capital Lease Principal Payment	0	0	0	100,000
Capital Outlay	111,664	143,648	207,943	0
Total:	19,855,725	19,975,560	21,166,717	21,301,414

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	21,771	2,602	4,189	0
Capital Outlay	39,890	0	0	0
Total:	61,661	2,602	4,189	0

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	56,390	147,540	2,460	0
Capital Lease Principal Payment	317,722	318,428	316,778	0
Capital Outlay	1,630,541	2,851,567	427,952	0
Total:	2,004,653	3,317,535	747,190	0

Emergency Management (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	81,807	104,145	265,829	278,916
Operations	13,882	52,600	17,982	17,375
Capital Outlay	0	0	36,407	0
Total:	95,689	156,745	320,218	296,291

Emergency Management (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	156,154	155,653	165,654	0
Operations	33,062	14,977	25,023	87,827
Capital Outlay	13,500	0	0	0
Total:	202,716	170,630	190,677	87,827

2018 DEPARTMENTAL SUMMARY

CLAYTON COUNTY FIRE & EMERGENCY SERVICES (FIRE/EMA)

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Fire Chief	39	1	1	1
Assistant Fire Chief	35	0	0	0
Fire/Chief Operations Officer	35	1	1	1
Fire/Chief Financial Officer	35	1	1	1
Deputy Chief Operations	31	1	1	1
Deputy Chief Prevention	31	1	1	1
Deputy Chief Prof Standards	31	1	1	1
Deputy Chief Support Services	31	0	0	0
Battalion Chief	29	7	7	7
Fire Captain	28	5	5	5
Emergency Services Communications Officer	28	1	1	1
Paramedic Lieutenant	27	26	21	21
Fire Lieutenant	26	35	40	40
Systems Analyst/Fire	25	1	1	1
Statistical Data Analyst	25	1	1	1
Paramedic Sergeant	25	19	17	17
Inventory Control Supervisor	25	1	1	1
Fire Sergeant	24	32	34	34
Firefighter Paramedic	23	6	8	8
Public Safety GIS	23	0	1	1
Fire Medic	23	0	0	0
Master Firefighter/Relief Driver	21	29	23	23
Firefighter III	21	0	0	0
Office Manager	20	1	1	1
Firefighter EMT	20	25	27	27
Firefighter II	20	0	0	0
Firefighter Recruit	19	54	55	55
Firefighter I	19	0	0	0
Fire Supply Specialist	19	1	1	1
Administrative Secretary	15	2	2	2
Principal Secretary	13	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		253	253	253

2018 DEPARTMENTAL SUMMARY

CLAYTON COUNTY FIRE & EMERGENCY SERVICES (FIRE/EMA)

Emergency Management (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Emergency Management Operations Officer	28	1	1	1
EMA Planning Officer	27	1	1	1
Homeland Security Operations Officer	25	0	0	0
Systems Analyst/Emergency Mgmt.	20	0	0	0
Training & Exercise Officer	21	1	1	1
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		4	4	4

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 DEPARTMENTAL SUMMARY

INFORMATION TECHNOLOGY

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and Issues

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

- Objective I: Formalize the IT governance structure to revolve around departmental business requirements and processes and enterprise planning and decision-making from a project, policy, budgeting, and general technology issues perspective.
- Objective II: Create an enterprise standard framework that all technology projects must follow in order to provide the necessary support required to manage and maintain the system and minimize single points of failure.
- Objective III: Ensure continued alignment of information technology human capital in support of organizational goals and objectives.

Goal II: Manage Information Technology as an investment.

- Objective I: 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.
- Objective II: Leverage modern and sustainable information technologies to improve government efficiency, effectiveness, and promote innovation.
- Objective III: Continue to invest and support the IT infrastructure, ensuring the environment is optimized and continuing to maintain the performance, reliability, and integrity of the systems.
- Objective IV: Implement strategies to recruit, retain, and invest in a highly skilled technology workforce that is available, trained, and effectively employed to efficiently achieve countywide objectives.

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

- Objective I: Continue efforts to align the IT organization with the business needs as defined by the departments within the County, providing implementation, change management and support services.
- Objective II: Provide collaborative solutions for all facets of County government in order to ensure their business problems and goals are met.
- Objective III: Continue to provide capacity and succession planning to successfully implement and provide long-term support for all technology SPLOST projects.

2018 DEPARTMENTAL SUMMARY

INFORMATION TECHNOLOGY

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

- Objective I: Work with County leadership to create and enforce enterprise policy, in accordance with mandates, governing what records must be retained, the proper classification of such records, and length of retention required.
- Objective II: Work with departments to properly dispose of overdue eligible records housed at both the Archives and Records Center and within County departments in both physical and electronic format.
- Objective III: Participate in the planning and design of the 2015 SPLOST Technology Center facility, ensuring that it provides adequate protection for the County's physical records as well as foster an environment of proper inventory control and expansion of electronic imaging capabilities.

Long-term Departmental Issues for FY 2019 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. Design and construction of the 2015 SPLOST approved Technology Center, a state of the art technology facility that will offer employee technology training, an optimized datacenter, and enhance collaboration within the IT Department.
3. Succession planning to prepare for the loss of knowledge, experience, and skills from increasing staff retirement eligibility.
4. Develop a managed retention strategy. Identify and implement a solution that can monitor the retention period of electronic records and automate their deletion.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Requests for IT Service Desk Support	17,936	24,961	24,000	24,000
Percent of First-call Resolution	31%	24%	20%	22%
Average Problem Closure Duration (Days)	3.2	2.9	3.1	2.9
Percent of Requests Resolved within 2 Business Days	55%	70%	75%	78%
Destroyed Records Past Retention Cycle (Boxes)	2,482	2,100	2,827	2,800
Submitted First Time Records to Archives (Boxes)	1,885	1,850	1,681	1,800
Retrieved Records from Archives (Boxes)	5,064	5,000	4,127	3,000
Return Records to Archives (Boxes)	4,725	4,700	4,102	3,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	4,018,626	4,100,867	4,303,229	4,404,988
Operations	1,584,604	1,665,015	2,428,859	2,394,914
Capital Outlay	37,846	60,679	52,182	112,918
Total:	5,641,076	5,826,561	6,784,270	6,912,820

2018 DEPARTMENTAL SUMMARY

INFORMATION TECHNOLOGY

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	5,457,220	1,324,776	27,649	0
Capital Outlay	429,270	583,755	86,373	0
Total:	5,886,490	1,908,531	114,022	0

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	182,100	308,144	0
Capital Outlay	0	346,754	15,538,310	0
Total:	0	528,854	15,846,454	0

Archives & Records Retention (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	175,679	160,741	190,182	171,065
Operations	9,392	15,563	20,042	19,962
Total:	185,071	176,304	210,224	191,027

Archives & Records (Reimposition SPLOST 2009 Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	0	6,230	0
Capital Outlay	0	0	1,285,293	0
Total:	0	0	1,291,523	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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, Systems Integration	33	1	1	1

2018 DEPARTMENTAL SUMMARY

INFORMATION TECHNOLOGY

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Division Manager, Net Infra & Operations	33	1	1	1
Division Manager, Business Intelligence	33	1	1	1
PSDN System Manager	33	1	1	1
Systems Project Manager	31	1	1	1
Communications Services Coordinator	31	1	1	1
Network Security Engineer	31	1	1	1
Desktop Support Services Coordinator	31	1	1	1
Senior Business Administrator	31	2	2	2
Division Manager/Archives and Records	30	1	1	1
IT Business Systems Administrator	29	14	14	15
Telecommunications Services Coordinator	27	1	1	1
Systems Administrator	27	1	1	1
SQL Database Administrator	27	2	2	2
IT Asset Management Administrator	26	1	1	1
Communications Technician Senior	25	1	1	1
Communications Technician	24	3	3	3
Desktop Support Technician II	24	4	4	4
Wireless Services Support Technician	24	1	1	1
Virtual Infrastructure Administrator	24	1	1	1
IT Project Implementation Specialist	23	1	1	1
Business Intelligence Specialist	22	1	1	1
Desktop Support Technician I	21	3	3	3
Help Desk Services Coordinator	21	1	1	1
Archives & Records Retention Specialist	19	1	1	1
Desktop Support Specialist	16	1	1	1
Enterprise Services Technician I	16	1	1	1
Administrative Services Assistant	16	3	3	3
IT Inventory Control Specialist	14	1	1	1
Archives Inventory Clerk	12	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		57	57	58

Significant Expenditure & Staffing Changes

Add: 1 IT Business Systems Administrator

2018 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.

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 on a rotating basis high risk assets.
- Objective III: Provide reasonable assurance that the internal control systems and processes are in place and actively used.
- Objective IV: Provide recommendations for improving and streamlining old 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

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

Long-term Departmental Issues for FY 2019 and Beyond

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

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Internal Audits:	38	21	21	25

2018 DEPARTMENTAL SUMMARY

INTERNAL AUDIT

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	296,976	304,952	338,499	361,705
Operations	14,812	11,637	10,004	12,638
Capital Outlay	0	0	0	0
Total:	311,788	316,589	348,503	374,343

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director, Internal Audit	34	1	1	1
Associate Auditor, Internal Audit	27	2	2	3
Audit Assistant, Internal Audit	20	<u>1</u>	<u>1</u>	<u>0</u>
Total # of Positions:		4	4	4

Significant Expenditure & Staffing Changes

Add: 1 Auditor
Delete: 1 Audit Assistant

2018 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 and unruly children 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, 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.

Long-term Departmental Issues for FY 2019 and Beyond

1. Upgrading existing technology and expanding those resources to maximize efficiency and provide security of electronic files.
2. Expansion of evidence-based and promising practices for the treatment of juveniles falling under the jurisdiction of the Juvenile Court.

2018 DEPARTMENTAL SUMMARY

JUVENILE COURT

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Total # of youth served	4,219	4,340	2,709	4,280
Total # of court hearings	3,917	2,960	1,464	3,439
Total # of intake detention decisions	606	617	294	612
Total # of dependency complaints	746	1,546	697	1,146
Total # of informal adjustments (delinquency)	156	275	107	216
Total # of mediations (delinquency)	125	44	13	85
Total # of children placed on probation	243	309	145	276
Total # of commitments to DJJ	24	16	33	42
Total # of children advocated by CASA	2,507	1,983	1,177	2,018
Total # of Citizen Review Panel hearings	174	158	64	64

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	3,687,848	3,731,735	3,951,226	3,937,885
Operations	450,316	531,698	471,884	478,595
Capital Outlay	0	0	0	0
Total:	<u>4,138,164</u>	<u>4,263,433</u>	<u>4,423,110</u>	<u>4,416,480</u>

Juvenile Supplemental Services Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	9,268	12,924	11,500	9,500
Total:	<u>9,268</u>	<u>12,924</u>	<u>11,500</u>	<u>9,500</u>

Other County Grants Fund (County Grants)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	205,120	228,738	314,379	0
Operations	657,896	767,120	707,273	110,033
Operating Transfer Out	0	0	0	0
Total:	<u>863,016</u>	<u>995,858</u>	<u>1,021,652</u>	<u>110,033</u>

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	0	34,809	0
Capital Outlay	9,400	0	51	0
Total:	<u>9,400</u>	<u>0</u>	<u>34,860</u>	<u>0</u>

2018 DEPARTMENTAL SUMMARY

JUVENILE COURT

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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
Chief of Staff, Juvenile	30	0	0	0
Juvenile Court Technology Coordinator	26	1	1	1
Child Welfare Services Coordinator	26	1	1	1
Coordinator JC Grants and Staff Dev	24	1	1	1
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
Probation Supervisor	23	0	0	0
Intake Supervisor	23	0	0	0
Clerk of Court	23	1	1	1
JDAI Coordinator	23	1	1	1
Paralegal Senior	23	0	1	1
Citizen Review Panel Coordinator	22	1	1	1
CASA Volunteer Supervisor	19	6	6	6
CASA Support Services Supervisor	19	0	0	0
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:		63	64	64

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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: Create a tech-savvy environment where all staff keep pace with advances in the world of information services.
- Objective II: Upgrade tools for collecting, analyzing, and sharing patron statistics, customer feedback, demographics and market research to inform decision-making.
- Objective III: Develop staff expertise to identify and track Clayton County lifestyle trends and establish effective public communication channels so the Library can best align resources with service improvement and evolving community needs and interest.

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

- Objective I: Create a systematic approach to building partnerships that make an economic difference in people's lives & best leverages Library, partner and community resources.
- Objective II: Foster alliances with government agencies, community partners, county departments and corporate stakeholders to benefit Clayton County residents.
- Objective III: Expand current relationships to enhance economic development of our county, offering innovative classes, workshops, programs & access to digital resources in the airport & throughout the county.

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: Be Clayton County's source for high-quality free instruction and dynamic programming, services, and spaces to support personal growth & development.
- Objective II: Establish the Library as the first source for practical information on commonly shared life challenges such as parenting, personal finance, education, health and aging.
- Objective III: Convene civic conversations where neighbors have a voice in discussing issues that matter, using onsite and online communities to reach new audiences.

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 collections.

2018 DEPARTMENTAL SUMMARY

LIBRARY SYSTEM

- Objective II: Strengthen the Library's contribution to the seamless access to 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.

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: Re-invent the ways the Library connects information seekers with librarians and resources.
- Objective II: Develop relevant and inspiring collections that include a comprehensive digital collection to meet the evolving needs and expectation of the Clayton County citizens.
- Objective III: Become the best one-stop source for accurate information about government services, connecting our most vulnerable community members with information and services that improve their quality of life.

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: Employ creative space planning to make Library buildings flexible and responsive to patron priorities and incorporate life-cycle cost assessments for maintenance and replacements.
- Objective II: Re-establish the Library Foundation 501(c)(3) to maximize the use of external funding sources for the implementation of state-of-the-art improvements to our library facilities, and enhancement to our environmental sustainability.
- 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.

Long-term Departmental Issues for FY 2019 and Beyond

1. Development of a System-wide technology plan to include the expansion of digital services, lendable technology, smartphone apps and improvements to our website.
2. Development of the Library Foundation to support the initiatives identified in the master building and construction development plan.
3. Continue to commit resources to nurture learning, support economic advancement and strengthen communities.
4. Build Library staff and institutional capacity to innovate by improving the library staff's compensation, retention, enrichment opportunities and capacity development.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Number of Library Branches:	6	6	7	7
Average Operating Hours per week:	67	67	78	78
Library Visits:	1,153,164	911,999	1,345,358	1,450,650
Public Use Computers Available:	285	445	350	550
Average Monthly Public Computer Use:	41,868	23,657	50,478	60,300
Attendance at Children's Program:	53,861	49,326	62,837	68,500

2018 DEPARTMENTAL SUMMARY

LIBRARY SYSTEM

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	2,583,213	2,718,243	3,010,954	2,972,652
Operations	804,459	899,370	869,748	757,906
Capital Outlay	23,709	0	0	0
Casualty and Other Losses	0	(1)	0	0
Total:	3,411,381	3,617,612	3,880,702	3,730,558

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	0	5,045	17,855	0
Operations	59,134	0	81,957	30,000
Capital Outlay	11,550	24,350	22,700	0
Total:	70,684	29,395	122,512	30,000

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	6,833	0	115,849	0
Capital Outlay	24,022	111,383	6,426,385	0
Total:	30,855	111,383	6,542,234	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director- Library Services	36	1	1	1
Assistant Library Director	S	5	5	5
Virtual Services Librarian	24	1	1	1
Headquarters Managing Librarian	24	1	1	1
Librarian, Youth Services	24	1	1	1
Branch Librarian	24	5	5	5
Library Branch Manager Senior	22	0	0	0
Circulation Manager	18	1	1	1
Library Technical Supervisor	18	1	1	1
Administrative Assistant	16	2	2	2
Library Youth Services Assistant	15	7	7	7
Library Assistant, Senior	15	6	6	6
Library Technical Assistant	14	2	2	2

2018 DEPARTMENTAL SUMMARY

LIBRARY SYSTEM

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Library Assistant	12	16	16	16
Marketing, Comm, & Research Analyst		<u>1</u>	<u>0</u>	<u>0</u>
Total # of Positions:		50	49	49

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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; 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 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: Provide timely mandated language translation services for non-English speaking citizens.
- Objective II: Complete translation of all court-related documents into Spanish, which represents 80% of all other languages spoken.
- Objective III: Identify Hispanic/Latino resources to assist with large number of individuals, of Hispanic descent, who are filing T.P.O.'s due to allegations of domestic abuse.

Goal II: Begin utilization of electronic access to First Appearance Calendars; insure that all law enforcement agencies are fully utilizing electronic warrants for warrant applications.

- Objective I: Insure that we have 100% involvement of law enforcement agencies in accessing and utilizing electronic warrants for arrests.
- Objective II: Work with Sheriff's Office to determine requirements needed to conduct first appearance calendars for inmates from a physical location at the jail via electronic transmission.

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

- Objective I: Assist Superior Court Judge Robert Mack in the creation of a Veteran's Treatment Court
- Objective II: Continue collaboration with veteran's programs in and around Clayton County to insure continuity of this invaluable accountability court.
- Objective III: Perfect the compilation of data and statistics needed to monitor and define the type of cases that veterans in this county are attached to.

Goal IV: Increase and sustain collaboration with citizens, churches, civic organizations, schools and other agencies within the community to decrease recidivism in the County and to insure all citizens receive needed services through access to the court.

- Objective I: Insure involvement of Magistrate Court in the Clayton County Prison Re-entry program. Stakeholders include the faith based community, civic organizations, law enforcement agencies, and various political representatives. The goal is to assist ex-offenders transition from jail to the community in a manner that prevents recidivism.

2018 DEPARTMENTAL SUMMARY

MAGISTRATE COURT

- Objective II: Continue to visit high schools in the county and partner with various agencies to provide assistance with troubled youth.
- Objective III: Expand the current internship program for Magistrate Court as we enter the 2nd year of internships, designed to acclimate high school and college students to the judicial system.
- Objective IV: Work with the Chairman, on his initiative, to address and decrease the prevalence of sex trafficking that targets and victimizes young people in the county.

Long-term Departmental Issues for FY 2019 and Beyond

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

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Bonding Hearings:	1,283	758	557	103
Claims Cases:	6,082	5,524	7,706	1,099
Dispossessory Cases:	19,779	20,161	19,167	3,152
Ordinance Violations:	1,999	2,067	1,273	124
Abandoned Motor Vehicle Cases:	1,888	2,067	2,778	534
Temporary Protective Orders:	1,548	1,503	1,483	211
Search Warrants:	573	626	538	108
Arrest Warrants:	4,285	4,199	3,608	512
Warrantless Arrest: Felony:	3,056	2,909	3,526	521
Warrantless Arrest: Misdemeanor:	11,353	12,234	13,048	1,864
Total Arrest Warrants Issued:	18,694	19,342	20,182	2,897
Preliminary Hearings:	10,090	7,711	9,834	11,822
First Appearance:	18,281	19,328	20,423	2,835
Bond Hearings:	1,829	1,405	758	547
Child Abandonment:	293	351	394	32

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	930,506	954,512	1,000,548	970,845
Operations	122,108	148,764	165,645	163,608
Capital Outlay	20,901	8,843	0	0
Total:	1,073,515	1,112,119	1,166,193	1,134,453

2018 DEPARTMENTAL SUMMARY

MAGISTRATE COURT

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Chief Magistrate Court Judge	E	1	1	1
Associate Magistrate Court Judge	A	2	3	3
Associate Chief Magistrate Court Judge	A	1	0	0
Chief of Staff/Magistrate	29	1	1	1
Law Clerk, Senior	27	0	0	0
Judiciary Secretary	17	3	3	3
Principal Secretary	13	<u>2</u>	<u>2</u>	<u>2</u>
Total # of Positions:		10	10	10

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 DEPARTMENTAL SUMMARY

NARCOTICS

Mission Statement

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

Functions

The Clayton County Police Department Narcotics Division is dedicated to investigate, identify and prosecute violations of the County, State and Federal laws and ordinances through aggressive and proactive investigations and partnership initiatives within the county and region.

Departmental Goals, Objectives, and Issues

The Clayton County Police Department has developed six (6) goals that will assist in facilitating needed organizational outcomes, integrate with Clayton County priorities and goals, and will 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 six (6) goals are outlined below with corresponding objectives.

Goal I: Reduce, solve, and prevent crime.

- Objective I: Establish effective enforcement initiatives.
- Objective II: Improve effective investigative initiatives.
- Objective III: Engage citizens and businesses in joint problem solving and crime prevention activities.
- Objective IV: Strengthen intelligence regarding gang and narcotics.

Goal II: Strengthen community and business partnerships.

- Objective I: Enhance departmental transparency with community and businesses.
- Objective II: Create programs/initiatives that impact citizens and businesses.

Goal III: Develop and retain quality workforce.

- Objective I: Improve recruiting/retention efforts.
- Objective II: Develop personnel competency and effectiveness.
- Objective III: Improve leadership competency and effectiveness.

Goal IV: Integrate technology within organization for improved internal and external communication and capabilities.

- Objective I: Improve data use to better analyze, target areas of concern, and make organizational decisions.
- Objective II: Improve web/social media capabilities.
- Objective III: Improve LE related automation systems.
- Objective IV: Enhance internal and external communication.
- Objective V: Improve departmental ability to engage community and businesses via technology.

Goal V: Improve quality of life.

- Objective I: Enhance major incident preparedness and response capabilities and strategies.
- Objective II: Improve community and business partnerships from a Code Enforcement perspective.

2018 DEPARTMENTAL SUMMARY

NARCOTICS

Goal VI: Achieve organizational efficiency, effectiveness, and adaptability.

- Objective I: Create and maintain operational efficiency.
- Objective II: Establish systems for accountability and compliance.
- Objective III: Implement cost savings practices.
- Objective IV: Provide effective services to citizens and businesses.
- Objective V: Develop facility resource, personnel, and equipment accountability processes.

Long-term Departmental Issues for FY 2019 and Beyond

1. Expand the outreach and partnerships within the community by educating our citizens on gangs and drug activities that will lead to the development of intelligence, arrests and prosecution of individuals committing these types of crimes.
2. Increase partnerships with other law enforcement agencies to better target narcotics, gangs and other organized criminal enterprises.
3. Increase the number of initiatives in order to have a positive impact on the overall quality of life for our citizens.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Total Narcotics Cases:	472	897	987	1,086
Total Value of Narcotics Removed:	12,733,152	41,204,797	45,325,276	49,857,733
Total Arrests:	538	846	931	1024

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,964,074	1,810,596	1,965,119	1,957,474
Operations	20,672	18,326	32,674	113,314
Capital Outlay	5,000	0	80,640	0
Casualty and Other Losses	0	101	0	0
Total:	1,989,746	1,829,023	2,078,433	2,070,788

Federal Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	149,529	148,538	100,000	130,000
Total:	149,529	148,538	100,000	130,000

State Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	139,626	139,544	265,000	175,000
Total:	139,626	139,544	265,000	175,000

Personnel

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

2018 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 2018.

Long-term Departmental Issues for FY 2019 and Beyond

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

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
General Fund Expenditures:	178,600,537	180,393,220	187,995,206	200,054,378

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,096,279	599,089	(597,215)	(1,837,587)
Operations	16,191,780	16,111,311	14,072,001	16,574,335
Capital Lease Payment	89,787	89,018	0	0
Capital Outlay	484,386	319,762	2,549,593	2,915,556
Operating Transfer Out	3,037,539	827,923	1,710,175	5,105,319
Total:	20,899,771	17,947,103	17,734,554	22,757,623

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	0	9,718	150,000
Total:	0	0	9,718	150,000

Reimposition SPLOST 2004 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	248,605	325,414	0
Total:	0	248,605	325,414	0

2018 DEPARTMENTAL SUMMARY

OTHER GENERAL GOVERNMENT

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	2,328,836	0	0	0
Operations	5,671,500	248,600	391,281	0
Capital Outlay	7,811	0	160	0
Total:	8,008,147	248,600	391,441	0

Reimposition SPLOST 2015 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	0	0	0	0
Operations	4,289,506	8,799,883	9,178,585	8,997,630
Capital Outlay	0	0	11,729,205	21,360,792
Operating Transfer Out	385,061	12,893,978	13,078,718	13,270,938
Total:	4,674,567	21,693,861	33,986,508	43,629,360

Personnel

No personnel in this department.

Local Assistance Grants

Department of Human Resources-Health Depart	698,000	698,000
Department of Human Resources-Mental Health	369,000	369,000
Undesignated	815,125	815,125
Total	\$ 1,862,125	\$ 1,882,125

Drug Abuse Treatment & Education Fund

DHR Mental Health	\$ 40,000	\$ 40,000
Substance Abuse Program	15,000	15,000
Prevention Plus	15,000	15,000
Clayton House	10,000	10,000
Total	\$ 80,000	\$ 80,000

State Narcotics Condemnation Fund

Securus House	\$ 60,000	\$ 60,000
Southern Crescent Sexual Assault Center	30,000	30,000
Total	\$ 90,000	\$ 90,000

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes

2018 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 for park and recreational needs of all Clayton County residents by use of public and private resources.

- Objective I: Provide well-maintained and conditioned fields and facilities for youth and adults through a comprehensive maintenance and turf management plan.
- Objective II: Improve and develop County recreational facilities and parks.

Goal II: Recreational Program: Sponsor and support a comprehensive program of recreation and park activities with the opportunity for a variety of experiences adjusted to meet the physical and psychological needs of Clayton County residents.

- Objective I: To identify the demand for the types of programs needed ensuring a wide variety of opportunities for people of Clayton County.

Long-term Departmental Issues for FY 2019 and Beyond

1. The hiring and retention of qualified staff.
2. Development of new partnerships and sponsorships to assist in decreasing dependency of the General Fund.
3. Implementation, management, and completion of 2004, 2009 and 2015 SPLOST projects.
4. Continue marketing and branding program to increase visibility in the community.
5. To be awarded the Georgia Recreation & Parks Association Agency of the Year Award.
6. To be awarded one of many National Awards on behalf of the National Recreation and Parks Association.
7. Continue to be a National Accredited Agency.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
% of Citizens satisfaction with appearance of parks:	90%	90%	92%	92%
Number of park acres per 1,000 population:	6.2	8.0	8.0	12
% of SPLOST spending plan achieved:	76%	90%	90%	93%
% of users satisfied with recreation services:	80%	85%	90%	90%
Ratio of developed and underdeveloped park acres per grounds maintenance FTE:	1:25	1:24	1:24	1:36

2018 DEPARTMENTAL SUMMARY

PARKS AND RECREATION

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	4,966,289	4,688,153	5,016,294	5,586,274
Operations	1,260,760	1,254,502	1,347,858	1,253,967
Capital Outlay	43,824	91,474	99,867	67,071
Casualty and Other Losses	(77)	38	0	0
Total:	6,270,796	6,034,167	6,464,019	6,907,312

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	35,955	12,826	7,915	45,000
Capital Outlay	0	0	284,624	0
Operating Transfer Out	35,528	0	96,855	0
Total:	71,483	12,826	389,394	45,000

Roads & Recreation Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	51,801	61,221	252,789	0
Capital Outlay	492,385	14,550	15,421,039	0
Total:	544,186	75,771	15,673,828	0

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	1,147,879	49,976	13,477	0
Capital Outlay	541,933	2,932,767	2,115,990	0
Total:	1,689,812	2,982,743	2,129,467	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director of Parks and Recreation	38	1	1	1
Assistant Director/Parks and Recreation	34	1	1	1
Recreation Administrator	28	1	0	0
International Park Deputy Administrator	26	1	1	1
Parks Deputy Administrator	26	1	1	1

2018 DEPARTMENTAL SUMMARY

PARKS AND RECREATION

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Deputy Administrative Services	26	1	1	1
Deputy Athletics Administrator	26	1	1	1
Deputy Administrator Marketing & Comm	26	0	1	1
Deputy Administrator Greenspace	26	0	1	1
Greenspace /Openspace Superintendent	24	1	0	0
Athletic Superintendent	24	0	0	0
Communications & Marketing Office	24	1	0	0
Sales & Marketing Manager	22	0	0	0
Nature Preserve Manager	21	1	0	0
Recreation Center Manager	21	4	4	4
Therapeutic Recreation Manager	21	1	1	1
Park Maintenance Manager	21	0	1	1
Special Services Manager	21	0	1	1
Aquatic Manager	21	0	1	1
Athletic Manager	21	0	1	1
Greenspace Maintenance Manager	21	0	1	1
Payroll/Office Manager	20	0	0	0
Recreation Manager	20	0	0	0
Athletic Supervisor	20	1	0	0
Constituent/Special Ser Manager	20	1	1	1
Marketing & Communications Superintendent	20	0	1	1
Greenspace Maintenance Supervisor	20	1	0	0
Parks Maintenance Superintendent	20	1	0	0
Parks Maintenance Coordinator, Senior	19	0	0	3
Therapeutic Recreation Coordinator	18	2	2	2
Athletic Coordinator	18	5	5	5
Program Coordinator	18	10	8	8
Parks Maintenance Coordinator	18	3	3	0
Sales & Marketing Specialist	18	1	0	0
Administrative Service Specialist	18	3	5	5
Executive Assistant	18	1	1	1
Fiscal/Procurement Coordinator	16	0	0	0
Parks Maintenance Supervisor	16	0	0	0
Payroll Assistant	15	0	0	0
Administrative Secretary	15	3	3	3
Parks Maintenance Crew Leader	14	4	4	4

2018 DEPARTMENTAL SUMMARY

PARKS AND RECREATION

Therapeutic/Recreation Supervisor	14	0	0	0
Athletic Recreation Leader	14	1	1	1
Parks Administrative Coordinator	13	1	0	0
Greenspace Ranger, Senior	13	0	1	1
Nature Preserve Ranger, Senior	12	1	0	0
Parks Maintenance Worker, Senior	12	8	8	8
Greenspace Coordinator	12	0	0	0
Center Maintenance Worker, Senior	12	5	5	5
Parks Maintenance Worker	10	9	7	7
Office Assistant Sr.	10	0	0	0
Assistant Program Coordinator	10	1	1	1
Custodian	8	0	1	1
Program Supervisor	8	<u>0</u>	<u>0</u>	<u>0</u>
Total # of Positions:		77	75	75

Significant Expenditure & Staffing Changes

Add: 3 Park Maintenance Coordinator Senior

Delete: 3 Park Maintenance Coordinators

2018 DEPARTMENTAL SUMMARY

PERSONNEL

Mission Statement

Human Resources will provide strategic, innovative, data-driven, timely approaches to executive leadership, leaders/managers, employees, and external stakeholders. One of our mottos is “*not business as usual*”. This motto expresses our commitment to develop and implement innovative practices 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 implement a county-wide exit interview process.
- Objective II: To implement a county-wide stay interview 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 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 finalize the implementation of the eLearning platform.
- 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.

2018 DEPARTMENTAL SUMMARY

PERSONNEL

Long-term Departmental Issues for FY 2019 and Beyond

1. Implement On-Site Medical Clinic as a cost containment strategy.
2. Procure consulting services for an in-depth compensation study.
3. Reconvene the Civil Service Board Rewrite Committee.
4. Work closely with broker/consultant to identify various cost containment strategies.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Number of Employment Applications Processed	33,789	35,244	29,070	32,701
Number of New Hires Processed	--	--	548	602
Number of Terminations Processed	--	--	665	731
Number of Personnel Actions Processed	3,669	4,039	3,311	3,673
Number of HR Resignations, Terms, Retirements	--	--	2	2
Human Resources Turnover Rate	--	--	1.35%	0
Number of Active Employees	--	--	2,574	2,831
Number of HR Budgeted Positions	--	--	18	18
Human Resources Ratio	--	--	1.43	1.43
Number UI Claims Processed	--	--	49	54
Number of Employees Attending NEO	--	--	292	292
Number of Open Records Requests Processed	--	--	41	45
Number of Verifications of Employment	--	--	930	1,023
Number of FMLA Requests Processed	--	--	337	371
Number of Civil Service Appeals Received	--	--	13	14
Number of Civil Service Grievances Received	--	--	1	1
Number Civil Services Cases Ruled for Appellants	--	--	2	2
Number of Civil Services Cases Heard by CSB	--	--	-	-
Employees Enrolled in Wellness Plan	1,679	1,548	1,810	1,991
Employees Enrolled in Kaiser Lifestyles	--	--	1,152	1,267
Employees Enrolled in Self-Funded Lifestyles	--	--	659	725
Employees not Enrolled in Medical Plans	--	--	467	514

2018 DEPARTMENTAL SUMMARY

PERSONNEL

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,021,593	1,059,425	1,115,443	1,121,003
Operations	91,193	87,734	86,931	372,111
Capital Outlay	0	0	0	0
Total:	1,112,786	1,147,159	1,202,374	1,493,114

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Human Resources Director	38	1	1	1
Assistant Human Resources Director	34	0	0	0
HR Manager	31	2	2	2
HR Officer	27	2	1	1
HR Supervisor	25	0	0	0
HR Trainer	25	0	0	0
HR Assistant Manager	22	0	2	2
Executive Assistant/Human Resources	20	0	1	1
Office Admin/HR Leave Coordinator	20	0	1	1
HR Analyst Senior	18	2	0	0
Office Administrator	17	1	0	0
HR Analyst	16	8	7	7
HR Specialist	15	1	0	0
HR Technician	14	<u>0</u>	<u>1</u>	<u>1</u>
Total # of Positions:		17	16	16

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 DEPARTMENTAL SUMMARY

POLICE

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and Issues

The Clayton County Police Department has developed six (6) 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 six (6) goals are outlined below with corresponding objectives and Clayton County Government Strategic Parameters.

Goal I: Reduce, solve and prevent crime.

- Objective I: Establish effective enforcement initiatives.
- Objective II: Improve effective investigative initiatives.
- Objective III: Engage citizens and businesses in joint problem solving and crime prevention activities.
- Objective IV: Strengthen COP, POP, and Intelligence Led Policing initiatives.

Goal II: Strengthen community and business partnerships.

- Objective I: Enhance departmental transparency with community and businesses.
- Objective II: Create programs/initiatives that impact citizens and businesses.

Goal III: Develop and retain quality workforce.

- Objective I: Improve recruiting/retention efforts.
- Objective II: Develop personnel competency and effectiveness.
- Objective III: Improve leadership competency and effectiveness.

Goal IV: Integrate technology within organization for improved internal and external communication and capabilities.

- Objective I: Improve data use to better analyze, target areas of concern, and make organizational decisions.
- Objective II: Improve web/social media capabilities.
- Objective III: Improve LE related automation systems.
- Objective IV: Enhance internal and external communication.
- Objective V: Improve departmental ability to engage community and businesses via technology.

Goal V: Improve quality of life.

- Objective I: Enhance major incident preparedness and response capabilities and strategies.
- Objective II: Improve community and business partnerships from a Code Enforcement perspective.

2018 DEPARTMENTAL SUMMARY

POLICE

Goal VI: Achieve organizational efficiency, effectiveness and adaptability.

- Objective I: Create and maintain operational efficiency.
- Objective II: Establish systems for accountability and compliance.
- Objective III: Implement cost savings practices.
- Objective IV: Provide effective services to citizens and businesses.
- Objective V: Develop facility, resource, personnel and equipment accountability processes.

Long-term Departmental Issues for FY 2019 and Beyond

1. Continue replacing the department's ageing vehicle fleet.
2. Northwest Police Precinct SPLOST Project / Commission District 2, Police Sector 1.
3. Hiring new employees and the retention of current employees.
4. Improving the quality of life through effective and strategic crime enforcement, prosecutions, and though efficient and aggressive Code Enforcement.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Calls Dispatched:	297,583	262,184	288,402	317,242
Incident Reports:	44,099	81,689	89,857	98,843
Traffic Accident Reports:	8,532	11,869	13,055	14,361
Family Violence Reports:	1,823	1,951	2,143	2,360
DUI Arrests:	338	367	403	444
Citations:	42,954	41,685	45,853	50,438

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	25,656,100	26,861,109	28,921,968	30,411,313
Operations	892,390	1,230,894	1,908,148	1,898,307
Capital Outlay	26,950	89,027	117,437	40,000
Casualty and Other Losses	0	(1)	0	0
Total:	26,575,440	28,181,029	30,947,553	32,349,620

Federal Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	22,485	74,650	0	45,000
Total:	22,485	74,650	0	45,000

State Condemnation Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Capital Outlay	0	23,600	0	0
Total:	0	23,600	0	0

2018 DEPARTMENTAL SUMMARY

POLICE

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	0	0	0	0
Operations	58,244	66,061	340,070	0
Capital Outlay	114,608	3,650	336,607	0
Casualty and Other Losses	46,325	0	0	0
Total:	<u>219,177</u>	<u>69,711</u>	<u>676,677</u>	<u>0</u>

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	43,623	51,917	24,957	0
Capital Outlay	2,133,881	671,613	2,198,533	0
Total:	<u>2,177,504</u>	<u>723,530</u>	<u>2,223,490</u>	<u>0</u>

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	0	140,000	0
Capital Outlay	0	0	1,361,252	0
Total:	<u>0</u>	<u>0</u>	<u>1,501,252</u>	<u>0</u>

School Patrol (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	313,526	295,927	300,000	0
Operations	1,415	0	0	0
Total:	<u>314,941</u>	<u>295,927</u>	<u>300,000</u>	<u>0</u>

Firing Range (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	55,691	0	0	0
Capital Outlay	10,242	0	0	0
Total:	<u>65,933</u>	<u>0</u>	<u>0</u>	<u>0</u>

Special Operations (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	29,736	5,067	0	0
Total:	<u>29,736</u>	<u>5,067</u>	<u>0</u>	<u>0</u>

2018 DEPARTMENTAL SUMMARY

POLICE

Aviation Unit (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	257,321	0	0	0
Operations	107,623	(188)	0	0
Total:	364,944	(188)	0	0

Animal Control (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	664,186	0	0	0
Operations	107,628	0	0	0
Capital Outlay	8,420	0	0	0
Total:	780,234	0	0	0

Animal Control (Reimposition SPLOST 2009 Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	33,681	0	61,056	0
Capital Outlay	245,142	2,390,710	1,238,712	0
Total:	278,823	2,390,710	1,299,768	0

Code Enforcement (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	756,378	0	0	0
Operations	41,995	0	0	0
Capital Outlay	36,262	0	0	0
Total:	834,635	0	0	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Police Chief	39	1	1	1
Animal Control Veterinarian	36	1	1	1
Deputy Chief of Police	35	2	2	2
Police Major	31	6	6	6
Legal Advisor	31	1	1	1
Aviation Manager Captain	31	1	1	1
Aviation Mechanic	29	1	1	1
Police Training Commander Instructor III	28	0	0	0
Police Captain	28	16	16	16
Assistant Aviation Manager	28	1	1	1
Programmer Analyst	27	1	1	1

2018 DEPARTMENTAL SUMMARY

POLICE

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Police Training Instructor II	26	1	1	1
Police Lieutenant	26	27	30	30
Police Lieutenant – Narcotics	26	3	0	0
Police Pilot	26	1	1	1
Police Sergeant	24	36	36	41
Tactical Flight Officer	24	3	3	3
Police Sergeant/Crime Analyst	24	1	1	1
Police Investigator	22	50	50	50
Crime Scene Investigator	22	11	11	11
Police Officer III	21	57	61	61
Police Community Relations	21	1	1	1
Animal Control Assistant Commander	20	0	0	0
Police Officer II	20	171	167	167
Helicopter Mechanic	20	1	1	1
Crime Analyst	18	2	2	2
GCIC Terminal Agency Coordinator	18	1	1	1
Code Enforcement Officer II	18	9	9	9
Administrative Assistant	16	1	1	1
Police Payroll Technician	16	0	1	1
Commercial Code Enforcement Officer	16	2	2	2
Code Enforcement Officer I	16	4	4	6
Code Enforcement Office/ CDBG-HUD	15	0	1	1
Animal Control Supervisor	15	1	1	2
Animal Control Veterinary Tech	15	0	0	0
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	10	10	12
Principal Secretary	13	6	6	6
Police Services Clerk	12	12	13	13
Secretary	12	<u>6</u>	<u>6</u>	<u>6</u>
Total # of Positions:		452	455	465

Significant Expenditure & Staffing Changes

Add: 2 Animal Control Officers
 1 Animal Control Supervisor
 2 Code Enforcement Officers
 5 Police Sergeants

2018 DEPARTMENTAL SUMMARY

PROBATE COURT

Mission Statement

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

Functions

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

Departmental Goals, Objectives, and Issues

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

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

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

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

Goal III: Improve the communication and network with other organizations and departments who provide programs and services to individuals who may come through the Probate Court and for the Probate Court to provide information of these programs and services to the individuals who need them.

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

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

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

Long-term Departmental Issues for FY 2019 and Beyond

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

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Marriage Licenses:	863	1,084	1,311	1,246
Firearms Licenses:	2,851	3,400	3,599	3,705
Minor Guardianships:	121	115	297	137
Death Certificates:	1,434	1,240	0	0

2018 DEPARTMENTAL SUMMARY

PROBATE COURT

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	873,581	947,999	1,001,891	1,101,907
Operations	69,402	70,633	83,962	95,046
Capital Outlay	0	0	0	0
Total:	942,983	1,018,632	1,085,853	1,196,953

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	8,263	0	0	0
Operations	17,840	0	0	0
Capital Outlay	0	0	0	0
Total:	26,103	0	0	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Probate Court Judge	E	1	1	1
Associate Probate Court Judge	A	0	0	0
Probate Director/Chief Clerk	30	1	1	1
Paralegal Senior/Probate Court	23	0	1	1
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	12	<u>4</u>	<u>4</u>	<u>4</u>
Total # of Positions:		16	17	17

Significant Expenditure & Staffing Changes

Reclass- From: Probate Court Clerk Senior Grade 14
To: Probate Court Clerk Senior Grade 16

From: Chief Clerk Grade 23
To: Chief Clerk Grade 30

2018 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 2019 and Beyond

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

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	3,495,591	3,665,257	2,964,795	3,630,924
Capital Lease Principal Payment	37	38	0	0
Operating Transfer Out	930,204	1,576,570	750,000	0
Total:	4,425,832	5,241,865	3,714,795	3,630,924

Personnel

No personnel in this department.

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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 increase 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 replacement is high. In addition the turnover 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 assessable on CJIS.

Long-term Departmental Issues for FY 2019 and Beyond

1. 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Total Open/Closed Cases:	3,682	3,878	3,965	3,965

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	1,858,119	1,912,458	1,886,534	2,092,285
Total:	1,858,119	1,912,458	1,886,534	2,092,285

Personnel

No personnel in this department.

2018 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 curb side debris from citizens at minimal cost to them, remove qualified storm debris, cleaning all county offices, and working with Code Enforcement to perform forced cleanings and graffiti abatement. In addition, we will 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 2019 and Beyond

1. Servicing 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Number County Facilities Cleaned:	37	44	44	44
Number County Facilities Landscaped:	42	55	55	55
Number County Dumpsters:	43	54	54	54
Number of County Roads Cleaned:	809	1,410	1,200	1,400
Number of Dead Animals removed:	532	805	800	900

2018 DEPARTMENTAL SUMMARY

REFUSE CONTROL

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,384,926	1,522,200	1,504,382	1,748,608
Operations	231,036	261,852	211,550	255,300
Capital Outlay	0	0	0	86,776
Total:	1,615,962	1,784,052	1,715,932	2,090,684

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Corrections Lieutenant	26	1	1	1
Corrections Corporal	21	1	1	1
Grass Cutting Crew Leader	17	3	3	3
Senior Supervisor	16	0	0	0
Heavy Equipment Operator	15	1	1	1
Administrative Secretary	15	1	1	1
Small Engine Mechanic	13	2	2	2
Equipment Operator Senior	13	4	4	4
Refuse Control Inspector II	13	1	1	1
Custodial Supervisor	12	3	3	3
Equipment Operator	11	8	8	8
Refuse Control Inspector	11	1	1	1
Office Assistant, Senior	10	1	1	1
Crew Worker III	10	1	1	1
Crew Worker II	9	1	1	1
Office Assistant	8	1	1	1
Crew Worker I	8	2	2	4
Custodian	8	10	10	10
Courier	8	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		43	43	45

Significant Expenditure & Staffing Changes

Add: 2 Crew Workers I

2018 DEPARTMENTAL SUMMARY

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 2019 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.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Number of Claims Processed:	302	322	300	280
Number of Safety Inspections:	50	70	95	90
Percentage of Satisfactory Safety Inspections:	----	95%	95%	95%
Number of Solicitation/Contracts Reviewed for	----	80	85	90

2018 DEPARTMENTAL SUMMARY

RISK MANAGEMENT

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	304,970	283,118	323,723	315,194
Operations	41,464	60,616	50,999	58,013
Capital Outlay	0	0	0	0
Total:	346,434	343,734	374,722	373,207

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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

No significant expenditure and staffing changes.

2018 DEPARTMENTAL SUMMARY

SENIOR SERVICES

Mission Statement

To deliver services and programs that promote independence, dignity, and enhances 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: Conduct a review and further refine all Human Resource Policies and Procedures to achieve desired outcomes for hiring, orientation, and staff retention.
- Objective II: Develop and implement a departmental Human Resources Manual to integrate Human Resources and talent development best practices throughout the culture of Clayton County Senior Services staff.
- Objective III: 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: Determine and implement consistent data collection and evaluation processes and procedures to improve evidence based program practices and outcomes.
- Objective II: Develop and formalize innovative strategies to strengthen quality programming and services to ensure adequate care for all participation seniors.

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 2019 and Beyond

1. Develop three-year marketing plan and creative materials to support key strategic programs and services.
2. Implement a more user friendly cloud-based platform at all facilities.

2018 DEPARTMENTAL SUMMARY

SENIOR SERVICES

3. Assess and expand in-home service delivery model to meet the needs of aging adults in Clayton County.
4. Develop a 501(c)(3) arm, Friends of Clayton County Senior Services, to expand outreach and funding opportunities not currently available through governmental institutions.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
# of Art Programs:	103	103	113	75
# of Cultural Programs:	50	54	64	44
# of Educational Programs:	112	94	111	102
# of Life-skills Development Programs:	110	90	99	82
# of Sports & Fitness Programs:	115	116	138	120
# of Prevention & Awareness Programs:	77	70	82	60
# of Classes:	529	497	551	532
# of Day Trips:	135	144	152	105
# of Overnight Trips:	4	1	3	2
# of total Programs offered:	101	110	237	473
Senior Center Volunteers:	188	135	145	127
# of Total Memberships:	4,103	4,133	4,760	3,453
# of Partnerships:	69	64	75	81
# of Grants Received:	4	4	4	4
# of Home Delivered Meals Served:	32,559	35,965	40,000	40,000
# of Congregate Meals Served:	6,619	6,841	6,800	6,800
# of Case Management Hours:	994	893	1,000	1,000
# of Information and Referral Hours:	3,853	2,191	2,500	2,503
# of Personal Care Hours:	2,181	2,403	3,000	3,000
# of Homemaker Hours:	2,240	2,385	3,280	3,280
# of In-Home Respite Hours:	1,996	1,975	2,200	2,200
# of Transportation Trips/Medical/Non-Medical:	13,263	13,510	14,500	16,000

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,723,819	1,718,672	1,753,494	2,017,025
Operations	757,607	785,117	732,262	703,535
Capital Outlay	46,689	13,723	30,945	0
Casualty & Other Losses	0	35	0	0
Total:	<u>2,528,115</u>	<u>2,517,547</u>	<u>2,516,701</u>	<u>2,720,560</u>

2018 DEPARTMENTAL SUMMARY

SENIOR SERVICES

Aging Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	638,005	629,737	651,555	0
Operations	525,807	529,514	674,556	1,234,298
Capital Outlay	0	0	1,500	0
Casualty & Other Losses	40	0	0	0
Total:	1,163,852	1,159,251	1,327,611	1,234,298

Roads & Recreation Projects Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Capital Outlay	0	0	112,103	0
Total:	0	0	112,103	0

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Capital Outlay	0	39,449	10,810,551	0
Total:	0	39,449	10,810,551	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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	2	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

2018 DEPARTMENTAL SUMMARY

SENIOR SERVICES

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Event Marketing Coordinator	16	1	0	0
Senior Services Financial Coordinator	16	1	1	1
Congregate Site Coordinator	16	1	1	1
Maintenance Supervisor	16	0	0	0
Fitness Instructor	16	1	2	2
Assistant Coordinator Kinship Care	16	1	0	0
Meals Coordinator	15	0	0	0
Administrative Secretary	15	3	3	3
Case Manager/Aging	14	2	2	2
Principal Secretary	13	1	1	1
Administrative Coordinator Senior	13	1	1	1
Special Programs Coordinator	12	3	3	3
Center Maintenance Worker Senior	12	1	1	1
Equipment Manager	12	0	0	0
Information & Referral Specialist	12	2	2	2
Kinship Care Leader	12	2	2	2
Site Coordinator Assistant	11	1	1	1
Office Assistant Senior	10	<u>3</u>	<u>3</u>	<u>3</u>
Total # of Positions:		37	37	37

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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 2019 and Beyond

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

2018 DEPARTMENTAL SUMMARY

SHERIFF

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Warrants Received:	12,211	15,365	15,560	15,900
Warrants Served/Cleared:	11,050	16,244	15,740	16,500
Civil Processes Served/Cleared:	40,914	43,866	42,920	49,100
Sentenced Inmates to Work Release:	78	82	84	90
Courthouse Visitors Screened:	583,140	780,842	807,060	840,000
Citations Issued:	1,776	1,698	1,820	1,850
Incident Reports:	1,725	1,513	1,660	1,750
Inmates Transported:	3,289	3,182	3,180	3,350
Evictions Completed:	3,225	3,318	3,220	3,450
Medical Appointment Hours:	465	419	460	550
Inmate Hospital Hours:	3,510	4,263	4,125	4,500
Inmates Sent to Court:	15,234	19,568	20,100	21,500

Sheriff (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	24,058,049	23,100,995	24,562,309	24,705,428
Operations	599,386	645,804	701,596	673,626
Capital Outlay	13,615	8,604	8,431	0
Total:	24,671,050	23,755,403	25,272,336	25,379,054

Courthouse Security (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,113,233	1,175,896	984,478	996,850
Operations	0	879	0	0
Capital Outlay	0	0	0	0
Total:	1,113,233	1,176,775	984,478	996,850

Jail Operations (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	9,144,871	9,726,987	9,313,439	9,290,700
Capital Outlay	86,607	66,453	0	0
Total:	9,231,478	9,793,440	9,313,439	9,290,700

2018 DEPARTMENTAL SUMMARY

SHERIFF

Special Operations (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	140,470	132,733	140,838	135,000
Total:	140,470	132,733	140,838	135,000

Federal Narcotics Condemnation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	32,857	0	0	0
Capital Outlay	304,306	189,973	137,490	0
Total:	337,163	189,973	137,490	0

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Capital Outlay	142,143	0	1,893,757	0
Total:	142,143	0	1,893,757	0

Jail Construction and Staffing Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Capital Outlay	0	7,300	0	0
Operating Transfer Out	1,053,000	1,053,000	1,003,000	872,500
Total:	1,053,000	1,060,300	1,003,000	872,500

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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	4	5	5
Range Master	24	0	0	0

2018 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	13	14	14
Deputy Sheriff II	20	58	57	64
GCIC Terminal Agency Coordinator	20	0	1	1
Sheriff Correctional Officer	19	164	161	159
Administrative Supervisor	17	6	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	0	1	1
Sheriff Personnel Administrator	17	0	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	1	0	0
Principal Secretary	13	3	4	4
Sheriff Services Clerk	12	<u>49</u>	<u>49</u>	<u>49</u>
Total # of Positions:		377	374	379

Significant Expenditure & Staffing Changes

Add: 7 Sheriff Deputy II

Delete: 2 Sheriff Correctional Officers

2018 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 goal of becoming paperless.

Long-term Departmental Issues for FY 2019 and Beyond

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

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Traffic Cases Received	38,820	28,084	40,000	40,000
Criminal Cases Received	11,164	10,041	11,500	11,500

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	2,169,893	2,188,489	2,308,871	2,266,410
Operations	194,048	159,845	194,319	195,412
Total:	2,363,941	2,348,334	2,503,190	2,461,822

2018 DEPARTMENTAL SUMMARY

SOLICITOR

Victim Assistance Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	326,220	326,811	339,065	334,201
Operations	198	0	0	0
Total:	326,418	326,811	339,065	334,201

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	59,835	62,286	90,502	0
Operations	0	3,547	2,649	18,700
Total:	59,835	65,833	93,151	18,700

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Solicitor General	E	1	1	1
Chief Assistant Solicitor General	34	1	1	1
Chief Investigator	33	1	1	1
Deputy Chief Assistant Solicitor General	32	1	1	1
Senior Assistant Solicitor General II	31	8	7	7
Senior Assistant Solicitor General I	29	0	0	0
Senior Investigator, Solicitor General	28	4	3	3
Assistant Solicitor General	27	2	2	2
Investigator I	24	1	2	2
PreTrial Diversion Director	22	1	1	1
Victim Services Supervisor	21	1	1	1
Office Manager	20	1	1	1
Victim Services Officer, Senior	19	7	6	6
Legal Assistant II	18	0	2	2
Legal Assistant I	17	5	3	3
Accusations Specialist	16	3	3	3
Legal Secretary	15	<u>3</u>	<u>3</u>	<u>3</u>
Total # of Positions:		40	38	38

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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 are received within 6 months of case disposition.
- Objective IV: Decrease cost of using printing expenses for indigent case assignment documents.

Long-term Departmental Issues for FY 2019 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 State Court – DUI Accountability Court
4. Ensure all indigent persons of Clayton County continue to receive professional and efficient representation.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Civil Cases:	2,323	2,039	1,697	2,242
Criminal Cases:	10,444	10,754	6,412	10,442
Traffic Cases:	38,798	28,098	15,869	38,775
Civil Cases Closed:	3,678	2,306	1,791	2,304
Criminal Cases Closed:	10,528	10,570	6,932	10,527
Traffic Cases Closed:	38,099	29,537	17,476	37,807
Total Case Disposition Rate:	101%	105%	107%	105%
Jury Trials:	109	106	117	114
Total Cases – Panel Attorney, Public Defender, Lister/Holt:	16,723	17,093	9,899	19,000

2018 DEPARTMENTAL SUMMARY

STATE COURT

Total Cases-Panel Attorneys Only:	402	276	132	300
Cost per case (Average) Panel Attorneys Only:	\$806.79	\$873.00	\$867.00	\$863.00

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,653,984	1,624,913	1,743,629	1,724,357
Operations	386,744	404,257	382,592	386,984
Total:	2,040,728	2,029,170	2,126,221	2,111,341

Indigent Defense (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	96,989	90,436	100,415	56,630
Operations	2,570,270	2,347,332	2,570,898	2,724,500
Total:	2,667,259	2,437,768	2,671,313	2,781,130

Probation Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	917,822	956,689	976,587	993,863
Operations	32,182	15,476	16,829	16,499
Total:	950,004	972,165	993,416	1,010,362

State Court Technology Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	139,555	152,785	157,831	144,312
Capital Outlay	33,820	0	6,411	19,000
Total:	173,375	152,785	164,242	163,312

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	0	17,158	11,631	0
Operations	98,082	87,407	104,686	11,000
Total:	98,082	104,565	116,317	11,000

2018 DEPARTMENTAL SUMMARY

STATE COURT

Drug Abuse Treatment & Education Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	4,643	4,238	6,500	6,500
Total:	4,643	4,238	6,500	6,500

Drug Abuse Treatment & Education Fund (Probation Services)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	32,427	43,897	43,200	43,200
Total:	32,427	43,897	43,200	43,200

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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.

2018 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: Implement programs and technology to provide greater access to the courts through a Family Law Information Center.
- Objective II: Develop and utilize efficient tools to maximize work processes through the use of technology.
- Objective III: Ensure that all invoices for court services are received within six (6) months of case disposition.
- Objective IV: Decrease cost of printing expenses for case assignment documents.

Long-term Departmental Issues for FY 2019 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Civil Cases	4,970	5,574	6,130	6,200
Criminal Cases	2,139	2,890	3,323	3,655
Criminal Cases Closed	1,490	2,583	2,608	2,735
Civil Cases Closed	5,430	5,323	5,589	5,644
Total Case Disposition Rate	90%	93%	91%	84%
Jury Trials	72	61	76	79

2018 DEPARTMENTAL SUMMARY

SUPERIOR COURT

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,188,668	1,284,535	1,476,544	2,046,115
Operations	881,525	950,020	835,477	604,376
Capital Outlay	0	0	28,993	28,993
Total:	2,070,193	2,234,555	2,341,014	2,679,484

Court Reporters (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	331,789	225,378	449,308	317,097
Operations	3,902	4,919	6,079	6,000
Total:	335,691	230,297	455,387	323,097

Drug Abuse Treatment & Education Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	6,500	6,500	6,500	6,500
Total:	6,500	6,500	6,500	6,500

Alternative Dispute Resolution Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	188,173	177,514	179,941	180,528
Operations	37,496	36,584	41,627	41,627
Total:	225,669	214,098	221,568	222,155

Domestic Seminars Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	13,836	9,560	11,500	11,500
Total:	13,836	9,560	11,500	11,500

Law Library Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	35,047	43,130	45,114	40,884
Operations	67,530	68,396	83,975	84,370
Total:	102,577	111,526	129,089	125,254

2018 DEPARTMENTAL SUMMARY

SUPERIOR COURT

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,963	0	0	0
Operations	124,474	114,191	439,072	15,910
Capital Outlay	8,244	0	0	0
Total:	134,681	114,191	439,072	15,910

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Superior Court Judge	E	4	5	5
Superior/State Court Administrator	38	1	1	1
Court Information Tech Coordinator	31	1	1	1
Law Clerk Senior	27	4	5	5
Court Reporter	27	4	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	4	5	5
Judiciary Secretary	17	4	5	5
ADR Program Assistant	17	1	1	1
Office Administrator	17	1	1	1
Administrative Assistant	16	1	1	1
Administrative Assistant (Grants)	16	1	1	1
Administrative Secretary	15	2	2	2
Legal Transcriber	15	4	5	5
Special Programs Coordinator	12	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		37	43	43

Significant Expenditure & Staffing Changes

Reclass: 5 Court Reporters- Positions previously funded through supplements and court reporter fees. For FY 2018 Court Reporters will become full-time county employees.

2018 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 18,000 audits for personal and real property.
- Objective III: Create monthly reports for the purpose of processing 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.
- Objective III: Collaborate with GIS Division parcel layers for Pictometry and neighborhoods in the County.

Goal III: Establish conversion procedures for New Cama System.

- Objective I: Identify areas of concerns with internal and external stakeholders.
- Objective II: Using the latest software develop an online appeals process.
- Objective III: Create timelines with division managers for the purpose of allocating time for conversion.

Long-term Departmental Issues for FY 2019 and Beyond

1. Maintain an ethical and factual operation that provides the Tax Commissioner with property information.
2. Adequate training for staff on new CAMA System.
3. Incorporating real property sketches to the CAMA Data.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Commercial Parcels audited per appraiser:	256	378	400	425
Residential parcels audited per appraiser:	1,400	2,066	2,150	2,350
Personal property parcels audited per appraiser:	70	52	65	75
New deed transactions processed:	10,604	8,454	9,500	10,000
New subdivision Lots processed:	49	28	40	50

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,731,029	1,709,289	1,678,203	2,046,558

2018 DEPARTMENTAL SUMMARY

TAX ASSESSOR

Operations	85,207	82,292	101,789	137,025
Capital Outlay	0	19,321	6,469	6,469
Total:	1,816,236	1,810,902	1,786,461	2,190,052

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Capital Outlay	0	0	3,000,000	0
Total:	0	0	3,000,000	0

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Chief Appraiser	34	1	1	1
Deputy Chief Appraiser	32	1	1	1
Appraisal Manager	27	3	3	3
Commercial Property Manager	25	0	0	0
Personal Property Manager	25	0	0	0
Residential Property Manager	25	0	0	0
Appraiser IV	24	2	2	2
GIS Property Mapping Manager	23	1	1	1
Appraiser, Senior	22	3	3	3
Commercial Appraiser III	22	2	2	2
Office Manager	22	1	1	1
Appraiser III	20	2	2	2
GIS Property Mapping Technician, Senior	19	1	1	1
Appraiser II	18	4	4	4
GIS Property Mapping Technicians	18	2	2	2
Appraiser I	16	3	3	3
Administrative Secretary	17	1	1	1
Principal Secretary	15	2	2	2
Lead Appraiser Technician	15	1	1	1
Secretary	14	1	1	1
Appraiser Technician	14	<u>2</u>	<u>2</u>	<u>2</u>
Total # of Positions:		33	33	33

2018 DEPARTMENTAL SUMMARY

TAX ASSESSOR

Significant Expenditure & Staffing Changes

Reclass- From: Secretary Grade 12
Appraiser Tech (2) Grade 12
Lead Tech Grade 13
Principal Secretary (3) Grade 13
Administrative Secretary Grade 15
Office Manager Grade 20

To: Secretary Grade 14
Appraiser Tech (2) Grade 14
Lead Tech Grade 15
Principal Secretary (3) Grade 15
Administrative Secretary Grade 17
Office Manager Grade 22

2018 DEPARTMENTAL SUMMARY

TAX COMMISSIONER

Mission Statement

To provide tax and tag services that are accessible and responsive to the needs of its citizens through innovation, technology, and a professional workforce.

Functions

To collect taxes and register motor vehicles.

Departmental Goals, Objectives, 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 the various homestead exemptions available to homeowners.

- Objective I: Continue the efforts to reduce the amount of delinquent property taxes outstanding.

Long-term Departmental Issues for FY 2019 and Beyond

1. Develop a strategic plan that will accommodate the e-business environment, internal communication requirements, and database.

Performance Measurements

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Percent of tax levy collected	90.4%	91.4%	92.4%	93.4%
Delinquent taxes as a percent of total levy	9.6%	8.6%	7.6%	6.6%
Motor vehicle mail processing turnaround	1 day	1 day	1 day	1 day

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	1,599,602	1,659,331	1,758,318	1,778,037
Operations	128,574	158,006	128,436	128,375
Total:	1,728,176	1,817,337	1,886,754	1,906,412

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Tax Commissioner	E	1	1	1
Chief Deputy Tax Commissioner	31	1	1	1
Chief Tax Accountant	25	1	1	1

2018 DEPARTMENTAL SUMMARY

TAX COMMISSIONER

Deputy Tax Commissioner / MV Division	24	1	1	1
Office Manager	20	1	1	1
Tax Accounting Specialist	19	1	1	1
Deputy Tax Commissioner	21	0	1	1
Assistant Deputy Tag Agent	18	1	1	1
Deputy Tax Accountant	17	1	1	1
Accounting Technician, Senior	17	3	3	3
Property Tax Supervisor	16	1	0	0
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	33

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

2018 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: Consolidate 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 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: Assess the technical and financial impact of securing a department wide operations management system.
- Objective V: Procure and begin implementation of the department wide operations management system.

Goal II: 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 III: Support the Board of Commissioners and the Solid Waste Management Authority with their trash collection franchise initiative.

- Objective I: Based upon direction, devise consultant scope of services for the development phase of the program.
- 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 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.

2018 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Long-term Departmental Issues for FY 2019 and Beyond

1. Technology/asset management software needs for department operations.
2. The hiring and retention of qualified staff, especially given the multiple years of hiring freezes.
3. Staff morale given the absence of cost of living adjustments, performance merit pay raises, and longevity bonuses for several years.
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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Miles of paved roads:	857	858.8	858.8	858.8
Miles of unpaved roads:	1.7	1.7	1.7	1.7
Cost per mile of roads maintained:	\$152,754	\$253,287	\$253,287	\$250,000
Traffic signals installed:	0	2	1	0
Traffic signals maintained:	259	261	262	262
Street signs installed:	2787	3105	3650	3500
Street lights added:	15	13	25	25
Landfill customers:	55,417	66,093	9,351	10,000
Fleet Work Orders:	7,386	7,948	8,217	8,500

General Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	3,221,948	3,130,050	2,290,118	2,728,975
Operations	622,020	843,470	837,956	829,510
Capital Outlay	18,902	0	0	200,000
Total:	3,862,870	3,973,520	3,128,074	3,758,485

Garage (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	940,516	910,199	951,290	1,055,855
Operations	4,169,251	3,446,549	3,883,080	3,882,591
Capital Outlay	11,636	24,872	34,999	0
Loss Due to Tax Settlement	902	0	0	0
Total:	5,122,305	4,381,620	4,869,369	4,938,446

2018 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Other County Grants Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operating Transfer Out	3,671,657	3,491,912	19,456,898	0
Total:	3,671,657	3,491,912	19,456,898	0

2015 SPLOST Capital Project Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	0	9,282,372	0
Capital Outlay	3,639,731	3,837,950	8,143,263	1,500,000
Total:	3,639,731	3,837,950	17,425,635	1,500,000

Roads and Recreation Projects Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	173,940	153,110	300,000	350,000
Operations	1,713,084	1,180,682	688,257	0
Capital Outlay	10,699,533	7,028,160	66,152,445	1,800,000
Total:	12,586,557	8,361,952	67,140,702	2,150,000

Reimposition SPLOST 2009 Fund

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	0	2,100,504	3,700,000	4,000,000
Capital Outlay	13,480,710	12,826,122	12,321,438	0
Operating Transfer Out	6,782,230	3,803,592	29,502,771	0
Total:	20,262,940	18,730,218	45,524,209	4,000,000

Personnel

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director of T&D	39	1	1	1
Assistant Director T&D	36	1	1	1
Chief Engineer/Engineering Svc	32	0	1	1
Chief Engineer/Public Works	32	0	1	1
Chief Engineer/Traffic Engineer	32	3	1	1
Senior Engineer	30	1	1	1
Civil Engineer III	28	6	6	6
Public Works Manager	26	1	1	1
Civil Engineering Inspector III	22	5		

2018 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Transportation Administration Manager	26	1	1	1
Civil Engineer II	26	6	6	6
Transportation Specialist II	24	0	0	0
Systems Administrator	24	1	1	1
Public Works Superintendent	24	1	1	1
Civil Engineer I	24	1	1	1
Civil Engineer Inspector III	22	0	1	1
Transportation Specialist I	22	1	1	1
Engineering Tech VI	22	2	2	2
Public Works Supervisor	22	2	2	2
Office Manager	20	1	1	1
Signal Tech III	20	3	3	3
Engineering Tech V	20	4	4	4
Public Works Foreman	19	6	6	6
Signal Tech II	18	1	1	1
Civil Engineering Inspector I	18	2	2	2
Transportation Account Manager	18	1	1	1
Engineering Tech IV	18	3	3	3
Field Services Technician	17	1	1	1
Equipment Operator III	17	0	0	0
Engineering Tech III	16	5	5	5
Signal Tech I	16	2	2	2
Administrative Secretary	15	3	3	3
Equipment Operator II	15	15	15	15
Truck Driver II	15	5	5	5
Engineering Tech II	14	1	1	1
Administrative Coordinator	13	1	1	1
Equipment Operator I	13	4	4	4
Truck Driver I	13	10	10	10
Engineering Tech I	12	6	6	6
Crew Worker II	11	2	2	2
Custodian/Courier	9	1	1	1
Crew Worker I	9	<u>10</u>	<u>10</u>	<u>10</u>
Total # of Positions:		120	120	120

2018 DEPARTMENTAL SUMMARY

TRANSPORTATION & DEVELOPMENT

Street Light Fund (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Landfill Manager	28	1	1	1
Landfill Specialist II	24	1	1	1
Landfill Specialist I	22	1	1	1
Landfill Foreman	19	1	1	1
Landfill Equipment Operator	16	7	7	7
Administrative Secretary	15	1	1	1
Landfill Gateman	11	<u>3</u>	<u>3</u>	<u>3</u>
Total # of Positions:		15	15	15

Fleet (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director of Fleet Maintenance	36	0	0	0
Assistant Director of Fleet Maintenance	25	0	0	0
Fleet Manager	25	1	1	1
Office Manager	20	1	1	1
Heavy Equipment Lead Mechanic	20	1	1	1
Inventory Manager	18	1	1	1
Heavy Equipment Mechanic	17	5	5	5
Mechanic, Senior	16	6	6	6
Administrative Secretary	15	2	2	2
Service Writer	15	1	1	1
Parts Assistant	13	1	1	1
Fuel Attendant	9	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		20	20	20

Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

Appendix

CLAYTON COUNTY, GEORGIA LEGAL DEBT MARGIN GENERAL OBLIGATION DEBT FOR THE FISCAL YEAR ENDED 2016

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 2017 fiscal year is approximately \$582,449,849. 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, 2016 assessments. (Debt limited is based on 2018 projected)

The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the County through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of full faith and credit of the issuer. In layman's terms, when the majority of voters in a county approve a G.O. bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds.

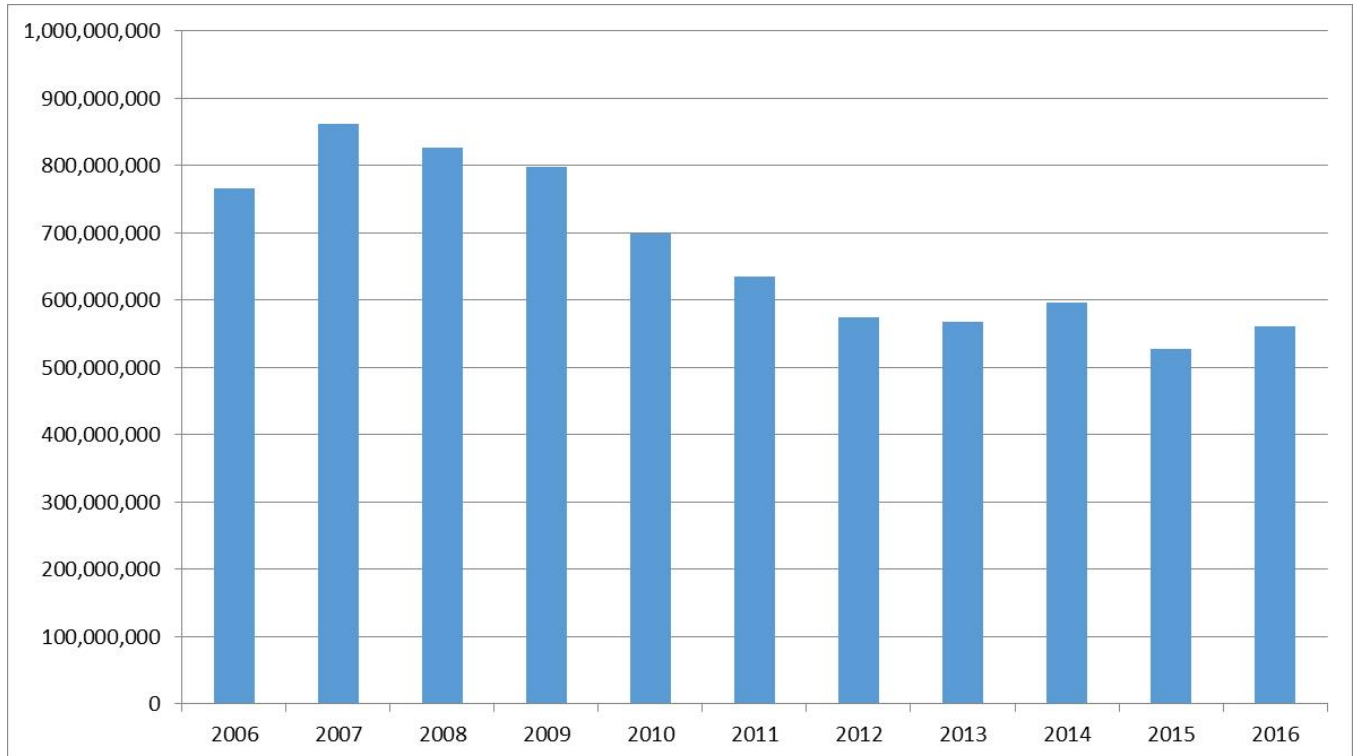
TAX YEAR EXPENDITURES	ASSESSED VALUE	APPLICABLE PERCENTAGE	DEBT LIMIT	CURRENT G.O. DEBT	LEGAL DEBT MARGIN
2017	\$6,341,498,499	10.00%	\$634,149,849	\$51,700,000	\$582,449,849

The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The reason for performing this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. With the annual budgeted expenditures in the General Fund being around \$200.1 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
2007	7,937,273,470	10%	793,727,347	27,730,000	765,997,347
2008	8,866,185,882	10%	886,618,588	24,505,000	862,113,588
2009	8,566,561,443	10%	856,656,144	30,605,000	826,051,144
2010	8,267,511,352	10%	826,751,135	28,415,000	798,336,135
2011	7,273,062,915	10%	727,306,292	27,730,000	699,576,292
2012	6,598,336,115	10%	659,833,611	24,055,000	635,778,611
2013	5,983,372,350	10%	598,337,235	23,290,000	575,047,235
2014	5,984,865,880	10%	589,486,588	20,870,000	568,616,588
2015	6,165,031,823	10%	616,503,182	20,035,000	596,468,182
2016	6,029,868,455	10%	602,986,845	75,000,000	527,986,845
2017	6,341,498,499	10%	634,149,849	51,700,000	582,449,849



Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2016

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, 2016 is \$5,935,000.

In March 2008, the Clayton County Board of Commissioners issued \$9,410,000 of *Clayton County Tax Allocation Bonds (Ellenwood Project) Series 2008*. The County is applying the proceeds of the sale of the Series 2008 Bonds to provide permanent funding for a portion of the redevelopment costs associated with the Ellenwood Tax Allocation District. In order to encourage the development of an economically and socially depressed area in the County, the Board of Commissioners created the Tax Allocation District Number One – Ellenwood Town Center (the Ellenwood TAD), and adopted the Ellenwood Town Center Redevelopment Plan. The Board authorized the pledge of certain positive ad valorem tax allocation increments derived from taxes levied for general operations and maintenance expenses on all real property within the Ellenwood TAD and taxes levied for fire service on the development parcels. The Series 2008 Bonds are not general obligations of the County, but are limited obligations secured solely by and payable solely from tax allocations increments, the portion of the County's general revenues derived from the Ellenwood Tax Allocation District from businesses located within certain identified tax parcels (the LOST Revenues), the income derived from investment thereof, and certain reserves. At June 30, 2016, management believes the County was in compliance with all covenants provided in this issue.

2008 Tourism Authority Bond Issue: \$560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2016 was \$420,000.

In February 2008, the Clayton County Tourism Authority issued \$560,000 of Revenue Bonds (the Series 2008 Bonds). These bonds were issued to finance the purchase and repair of the ARTS Clayton building.

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2016, management believes that the County was in compliance with all covenants provided in this issue.

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2016

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, 2016 is \$11,935,000.

In September 2012, the Clayton County Board of Commissioners issued \$14,920,000 of *Urban Redevelopment Agency (URA) of Clayton County Revenue Refunding Bonds* (the Series 2012 Bonds). The proceeds from these bonds were used to refund the Series 2003 Bonds and the Series 2005 Bonds. The prior bonds were issued for the purpose of financing the costs of acquiring, constructing, and installing a new police headquarters and communications facility, and acquiring and renovating a building for use as a public health center and for storage and office space.

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2016, 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, 2016 is \$18,945,000.

On August 28, 2015, the Development Authority of Clayton County (blended component unit) issued \$18,945,000 in Revenue Refunding Bonds with interest rates ranging from 1.79% to 2.77%. Proceeds were used to purchase U.S. government securities to pay interest and to advance refund the Series 2005 Revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. These U.S. government securities were deposited with an escrow agent to provide debt service and refunding of the Series 2005 Bonds from August 2006 to August 2023. The advance 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 for 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.

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2016

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 semiannual 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, 2015, 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, 2016, excluding the Development Authority bonds, are as follows:

	Principal	Interest	Total
2017	\$ 925,000	\$ 1,036,175	\$ 1,961,175
2018	975,000	986,425	1,961,425
2019	1,030,000	933,800	1,963,800
2020	1,080,000	878,175	1,958,175
2021	1,130,000	837,400	1,967,400
2022 to 2026	6,605,000	3,245,625	9,850,625
2027 to 2031	4,355,000	1,430,000	5,785,000
2032 to 2036	2,190,000	394,500	2,584,500
	<u>\$ 18,290,000</u>	<u>\$ 9,742,100</u>	<u>\$ 28,032,100</u>

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>		
	Principal	Interest	Total
December 31,			
2016	\$ 2,190,000	\$ 403,426	\$ 2,593,426
2017	2,245,000	385,910	2,630,910
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 to 2023	7,490,000	348,401	7,838,401
	<u>\$ 18,945,000</u>	<u>\$ 1,981,660</u>	<u>\$ 20,926,660</u>

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2016

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, 2016 is \$63,550,000.

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, 2016 are as follows:

	Principal	Interest	Total
June 30,			
2017	\$ 11,850,000	\$ 1,228,718	\$ 13,078,718
2018	12,265,000	1,005,938	13,270,938
2019	12,269,000	775,356	13,470,356
2020	13,140,000	534,800	13,674,800
2021	13,600,000	272,000	13,872,000
	\$ 63,550,000	\$ 3,816,812	\$ 67,366,812

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, 2016, the outstanding balance of the Series 2015B bonds was \$8,810,000.

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2016

Housing Authority

In October 2015, the Housing Authority of Clayton County received proceeds from a note payable in the amount of \$5,250,000 to refund the Housing Authority of Clayton County, Georgia Multifamily Housing Revenue Bonds, Series 2004. The note carries an interest rate of 4.08%, and payments of \$39,044 are due monthly. As of December 31, 2015 the note payable outstanding was \$5,207,539.

The Housing Authority has issued revenue bonds to provide financial assistance to local entities for financing public housing developments within Clayton County. The bonds are secured by the property financed and are payable solely from payments from underlying leases or funding agreements. The Housing Authority is not obligated in any manner for repayment of the bonds. The Housing Authority does not report these bonds as liabilities in the accompanying financial statements. The aggregate principal amount payable at December 31, 2015 for all conduit debt which has been issued by the Housing Authority is approximately \$42.6 million.

6. Debt Service for Discretely Presented Component Units Bonds Payable

	<u>Landfill Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2017	\$ 805,000	\$ 179,724	\$ 984,724
2018	825,000	163,302	988,302
2019	835,000	146,472	981,472
2020	850,000	129,438	979,438
2021	870,000	112,098	982,098
2022 to 2026	4,625,000	286,926	4,911,926
	<u>\$ 8,810,000</u>	<u>\$ 1,017,960</u>	<u>\$ 9,827,960</u>

7. Debt Service for Discretely Presented Component Units Note Payable

	<u>Housing Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
December 31,			
2016	\$ 257,351	\$ 211,182	\$ 468,533
2017	268,787	199,746	468,533
2018	280,119	188,414	468,533
2019	291,929	176,604	468,533
2020	303,780	164,753	468,533
2021 to 2025	1,724,326	618,339	2,342,665
2026 to 2030	2,081,247	221,797	2,303,044
	<u>\$ 5,207,539</u>	<u>\$ 1,780,835</u>	<u>\$ 6,988,374</u>

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2016

8. Capital Leases

The County has entered into lease agreements as lessee for the purchase of capital assets. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payment as of the date of their inception.

During the fiscal year ending June 30, 2010, the County entered into Phase I of a lease agreement for energy saving and conservation equipment and services. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payment as of the date of its inception. The total estimated cost of the project is \$10,624,451, of which \$9,024,451 is related to the County, and \$1,600,000 is related to the Landfill Authority (component unit). During the fiscal year ended June 30, 2012, this lease was refinanced.

During the fiscal year ended June 30, 2012, the County entered into Phase II of the above lease agreement, also for energy saving and conservation equipment and services. The total estimated cost of Phase II is \$6,400,909, of which \$539,041 is related to the County, and \$5,861,868 is related to the Landfill Authority (component unit).

Payments for both Phase I and Phase II of the energy leases are due semiannually with interest at 2.7288% and 2.6527%, respectively.

Assets acquired through capital leases of the primary government are as follows:

Machinery and equipment	\$ 1,823,454
Less accumulated depreciation	(1,823,454)
Total	<u>\$ -</u>

Current year depreciation on assets acquired through capital lease was \$1,979.

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

2017	\$ 1,529,057
2018	1,257,329
2019	1,303,229
2020	1,352,529
2021	697,309
2022	63,079
Total minimum lease payments	<u>6,202,532</u>
Less amount representing interest	(407,615)
Present value of minimum lease payments	<u>\$ 5,794,917</u>

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2016

Total remaining payments required by capital lease agreements of the Landfill Authority (component unit) for each fiscal year ending June 30 are as follows:

2017	\$ 888,872
2018	896,822
2019	904,922
2020	913,622
2021	797,995
2022	686,072
Total minimum lease payments	<u>5,088,305</u>
Less amount representing interest	(513,245)
Present value of minimum lease payments	<u>\$ 4,575,060</u>

9. Notes Payable

At December 31, 2014 the Housing Authority had a note payable with an outstanding balance of \$4,412,700 secured by an apartment complex and land. During the year ended December 31, 2015, the Housing Authority sold this apartment complex and proceeds from the sale were used to pay off the outstanding balance.

10. Landfill Closure and Postclosure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, requires the County to report a liability for the estimated costs of closing and maintaining each landfill site.

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net position, is \$526,652 at June 30, 2016. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County was required to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at \$6,076,393.

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2016

The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2016. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of \$4,168,118 based on 3,379,826 cubic yards of capacity used since the site was opened. This represents 68.59% of the estimated total capacity at June 30, 2016. The estimated remaining landfill life is approximately 25 years.

11. Changes in Long-Term Liabilities Primary Government

Long-term liability activity for the County's year ended June 30, 2016 and the Development Authority's year ended December 31, 2015 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Capital lease agreements	\$ 7,184,247	\$ -	\$ (1,389,330)	\$ 5,794,917	\$ 1,381,110
Total capital leases	7,184,247	-	(1,389,330)	5,794,917	1,381,110
General obligation bonds	75,000,000	-	(11,450,000)	63,550,000	11,850,000
Revenue bonds	38,210,000	18,945,000	(19,920,000)	37,235,000	3,115,000
Plus premium on issuance of bonds	2,031,817	-	(429,279)	1,602,538	138,349
Less discount on issuance	(633,816)	-	189,421	(444,395)	24,689
Total revenue bonds	39,608,001	18,945,000	(20,159,858)	38,393,143	3,278,038
Landfill closure and postclosure costs	521,438	5,214	-	526,652	37,618
Compensated absences	8,428,394	3,520,045	(4,144,842)	7,803,597	4,133,205
Claims/judgments payable	1,778,582	2,963,296	(1,050,719)	3,691,159	3,061,174
Workers compensation claims liability	2,065,000	645,821	(1,071,946)	1,638,875	1,058,934
Medical claims liability	656,000	7,980,077	(7,963,077)	673,000	673,000
Net pension liability	227,550,318	34,002,392	(66,632,196)	194,920,514	-
Net OPEB obligation	48,493,000	12,086,000	(5,766,000)	54,813,000	-
	<u>\$ 411,284,980</u>	<u>\$ 80,147,845</u>	<u>\$ (119,627,968)</u>	<u>\$ 371,804,857</u>	<u>\$ 25,473,079</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2015, as it is considered a blended component unit of the County.

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

Appendix

CLAYTON COUNTY, GEORGIA SCHEDULE OF DEBT AS OF JUNE 30, 2016

Component Units

Long-term liability activity for the years ended December 31, 2015 and June 30, 2016 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	\$ 9,730,000	\$ 8,965,000	\$ (9,885,000)	\$ 8,810,000	\$ 805,000
Less loss on refunding	(6,108)	-	6,108	-	-
Capital lease	5,314,407	-	(739,347)	4,575,060	888,872
Closure/postclosure costs	4,020,504	147,614	-	4,168,118	-
Total Landfill Authority	<u>\$ 19,058,803</u>	<u>\$ 9,112,614</u>	<u>\$ (10,618,239)</u>	<u>\$ 17,553,178</u>	<u>\$ 1,693,872</u>
Housing Authority:					
Revenue Bonds	\$ 5,345,000	\$ -	\$ (5,345,000)	\$ -	\$ -
Notes Payable	4,491,214	5,250,000	(4,533,675)	5,207,539	257,351
Total Housing Authority	<u>\$ 9,836,214</u>	<u>\$ 5,250,000</u>	<u>\$ (9,878,675)</u>	<u>\$ 5,207,539</u>	<u>\$ 257,351</u>

Appendix

CLAYTON COUNTY, GEORGIA SALARY RANGES FOR CLASSIFIED POSITIONS EFFECTIVE JULY 2, 2017

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

Revenue Bonds – Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

SPLOST Special Purpose Local Option Sales Tax – Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. This tax is imposed for a specific period of time, not to exceed five years.

Tax Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

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

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

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 2018 all funds listed below are both budgeted and are also presented in the Consolidated Annual Financial Report.

<u>Departments</u>	<u>Fund</u>
Animal Control	General
Board of Commissioners	General
Buildings and Maintenance	General
Central Communications	General
Central Services	General
Chief Operating Officer	General
Clayton County TV23	General
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
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

School Patrol
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
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 General Government
Other General Government 2009 SPLOST
Other General Government 2015 SPLOST
Tax Allocation District
Debt Service
Street Lights
Ellenwood TAD Special Revenue
Northwest Clayton TAD Special Revenue
Central Clayton Corridor TAD Special Revenue
Forest Park TAD Special Revenue
Mountainview TAD Special Revenue

Fund

Aging Grant Fund
HUD Fund
Other County Grants
Other County Grants
Other County Grants
Other County Grants
Other County Grants
Law Library Fund
Law Library Fund
Law Library Fund
Law Library Fund
Health Department Fund
Jail/Judicial Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Capital Projects Fund
Debt Service Fund
Street Lights Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund
TAD Special Revenue Fund

Enterprise Funds

Landfill Operations

Landfill Enterprise Fund

Internal Service Funds

Workers Compensation
CCBOC Medical

Workers Compensation Fund
Medical Self Insurance Fund