

CLAYTON COUNTY, GEORGIA



ANNUAL BUDGET

FISCAL YEAR ENDED JUNE 30, 2009

CLAYTON COUNTY, GEORGIA



ANNUAL OPERATING BUDGET FISCAL YEAR 2009

BOARD OF COMMISSIONERS

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Sonna Singleton
Virginia Burton Gray
Wole Ralph, Vice Chairman
Michael Edmondson

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District Two
District Three
District Four

Prepared By:
Angela Jackson, Finance Director
Dennis Johnson, Budget Manager
Don Turner, Financial Management Analyst
Steffany Mallett, Financial Management Analyst



CLAYTON COUNTY BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Vice-Chairman Wole Ralph

Chairman Eldrin Bell

Commissioner Sonna Singleton
Commissioner Virginia B. Gray



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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July 1, 2007

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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, 2007. 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 Board of Commissioners

Finance Department
112 Smith Street
Jonesboro, Georgia 30236
Phone: 770-477-3222

Angela Jackson, Director

Fiscal Year 2009 Budget Message

June 19, 2008

The Honorable Eldrin Bell, Chairman
The Honorable Board of Commissioners and
The Citizens of Clayton County, Georgia

It is my pleasure to present the proposed annual operating budget for Clayton County, Georgia for fiscal year ending June 30, 2009. The budget has been advertised as required by law and is scheduled for adoption on June 26, 2008. The budget has been formulated based on the guidelines and constraints established by the Clayton County Board of Commissioners. The budget presents a commitment to the long-term and short-term goals of the Board in a manner that most effectively and efficiently meets the fiscal and managerial needs of the County and its citizens. The FY 2009 budget also represents a commitment to maintain the current gross millage rate; as well as, provide enhancements to Public Safety, Information Technology, Parks and Recreation, Library Services and Transportation and Development.

The General Fund operating budget for FY 2009 is \$168,549,688 which amounts to \$5,418,595 or a 3.3% increase over the FY 2008 adopted budget. The FY 2008 Amended Budget is 3.2% higher than the FY 2009 budget due to numerous appropriations from fund balance to settle litigation, offer general assistance to various community authorities and organizations and provide matching dollars to various grants. The General Fund revenues have actually increased from \$124,516,335 in FY 2004 to a projected \$168,549,688 for FY 2009 which represents a 35% increase over the last five years. The foresight to remain conservative during the good times has enabled the County to maintain services and employment levels during harsh economic times. Significant items included in the FY 2009 budget are as follows:

- Special Purpose Local Option Sales Tax (2004). The old SPLOST as it is commonly known is projected to end December 2008 and will have generated approximated \$260 million dollars in revenue over a five year period of time. 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 access and 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

Clayton County
Fiscal Year 2009 Budget Message

Special Purpose Local Option Sales Tax (2004) continued.

old SPLOST generated approximately 60 million over the same five year period to fund construction of needed recreation centers.

Of the broad plan above, the J. Charley Griswell Senior Center, the Virginia Burton Gray Recreation Center and the Carl G. Rhodenizer Recreation Center opened in July 2006, March 2007 and July 2007 respectively. The Clayton County Board of Commissioners in conjunction with the Department of Parks and Recreation is developing a plan for the 4th, 5th and 6th recreation center and construction will begin in FY 2009. The FY 2009 budget also includes \$51,000,000 for various road, bridge, sidewalk, equipment, storm water and traffic signal improvements.

- Special Purpose Local Option Sales Tax (2009). The new SPLOST as it is commonly known is projected to begin generating revenue in January 2009 with collections being deposited in March 2009. The term of the new SPLOST will be 6 years and is estimated to generate \$305,000,000 for County and City projects. The new SPLOST will be distributed among the cities and County based on the formula utilized for the Local Option Sales Tax (LOST). The cities will receive 25.15% in aggregate and the County will receive 74.85%. The formula is used after the cost of the level 1 project (Juvenile Justice Center - \$15 million) has been deducted. The County intends on spending \$217 million on the following projects: (1) Police precincts in the Northeast, Northwest and Southwest areas of the County, (2) Additional police vehicles, (3) Animal Control offices and kennels, (4) Multipurpose Fire Department (training) building, (5) Ladder truck, Fire engines and Ambulances, (6) Expansion of correctional facilities to include a new dormitory, visitation area and medical and holding cells (7) Parks and Recreation Administration /Operations Center, (8) Park upgrades to include greenspace and trails, (9) Two Senior Centers in the Southwest and Northeast areas of the County, (10) Two libraries in the Northeast and Northwest areas of the County, (11) Countywide public safety digital network design and construction \$23,000,000, (12) County Record Center, (13) a Fueling center and emergency fuel storage location and (14) a continuation of the Road Infrastructure Program which includes maintenance, safety and road improvement projects driven by Transportation and Development.
- Technology Initiative. Clayton County provides its employees with the technology necessary to perform tasks in an efficient and effective way and to also prevent hiring additional personnel. The FY 2009 budget allows for the purchase of 71 personal computers, 18 laptops, and 2 printers and a variety of software packages needed by various departments at a total cost of \$170,922. In FY 2008, 42 personal computers, 9 printers and 16 laptops were purchased for a cost of \$166,262. The County is continuing to work on its goal of replacing all computer terminals with personal computers and desktop printers.
- Vehicle Replacement. 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 that year. FY 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. The change in policy resulted in a significant cost reduction in motor vehicle replacement; only \$600,000 was budgeted and spent in FY 2007 and \$800,000 has been spent in FY 2008. The vehicle replacement reserve is \$500,000 for FY 2009 and continues to be a

**Clayton County
Fiscal Year 2009 Budget Message**

savings versus the point system of FY 2005. Police vehicles will be purchased from the Federal Drug Fund in FY 2009.

- Employee Compensation and Benefits. Salary projections are based on approved positions within each department. The FY 2009 budget does not include a payroll enhancement. The County felt it important during tough economic times to ensure that services to citizens were maintained and staffing levels were preserved. In an effort to gain parity among positions in Clayton County with those in the surrounding areas, the County over the past 2 years has awarded its employees with a cumulative raise of 12.5%. The FY 2008 budget included a 2.50% COLA for full-time Civil Service positions and certain positions appointed by the Board of Commissioners. The cost of the 2.50% COLA was \$2,227,208. Also included in the FY 2008 budget were reclassifications as researched and recommended by the Personnel Department. Public Safety received a 5% reclassification increase. The costs of reclassifications were \$960,644. The FY 2007 budget included a cost of living adjustment (COLA) of 5% paid on July 20, 2006 and 5% paid on January 18, 2007 for an annual salary adjustment of 10% for full-time Civil Service positions and certain positions appointed by the Clayton County Board of Commissioners. The cost of the FY 2007 COLA was \$6,847,438.
- Budget Comparison by Fund. The following table shows the FY 2009 adopted budget compared to the FY 2008 amended budget, detailed by fund. Changes between the FY 2009 budget and the FY 2008 amended budget will only be discussed if the change is greater than 10%.

Clayton County, Georgia Operating Budget Comparison FY 2008 Amended and FY 2009 Budget By Fund			
FUND	Amended FY 2008	Budget FY 2009	% Change
General Fund	174,188,084	168,549,688	-3.2%
Special Revenue Funds			
Fire District Fund	23,432,156	22,974,902	-2.0%
Park and Recreation Fund	991,821	942,234	-5.0%
Hotel and Motel Tax Fund	337,500	362,500	7.4%
Tourism Authority Fund	751,000	725,000	-3.5%
Emergency Telephone System Fund	4,549,236	4,397,546	-3.3%
Federal Narcotics Fund	1,057,646	790,150	-25.3%
State Narcotics Fund	142,774	111,000	-22.3%
Jail Construction and Staffing Fund	569,000	602,000	5.8%
Juvenile Supplemental Services Fund	30,000	30,000	0.0%
Drug Abuse Treatment and Education Fund	148,878	150,750	1.3%
Alternative Dispute Resolution Fund	194,282	232,501	19.7%
Victim Assistance Fund	641,476	651,691	1.6%
Domestic Seminars Fund	30,000	26,000	-13.3%
State Court Technology Fee	248,275	150,000	-39.6%
Law Library Fund	89,300	100,836	12.9%
Clayton Collaborative Fund	65,197	12,500	-80.8%
Aging Grant Fund	1,307,696	350,000	-73.2%
Housing & Urban Development Fund	7,406,511	0	-100.0%
Special Purpose Local Option Sales Tax Fund	54,000,000	0	-100.0%
Street Lights Fund	1,139,000	1,354,521	18.9%
Other County Grants Fund	7,717,063	1,318,751	-82.9%

**Clayton County
Fiscal Year 2009 Budget Message**

Clayton County, Georgia Operating Budget Comparison FY 2008 Amended and FY 2009 Budget By Fund			
FUND	Amended FY 2008	Budget FY 2009	% Change
Capital Project Funds			
Road & Recreation Projects	89,223,280	60,413,366	-32.3%
Debt Service Fund	4,277,600	3,632,216	15.1%
Enterprise Funds			
Landfill	3,464,339	2,959,531	-14.6%
Airport	1,339,597	1,436,933	7.3%
Public Transit Fund	5,726,057	7,514,872	31.2%
Internal Service Funds			
Workers Compensation Fund	1,831,693	2,110,184	15.2%
Medical Self Insurance Fund	20,210,219	22,663,226	12.1%
Total Operating Budget	405,109,680	304,562,898	-24.8%

The Federal and State Narcotics funds both experienced large increases in the FY 2008 budget, 25.3% and 22.3% respectively, due to large drug busts being made during the year. The FY 2009 budget does not anticipate that type of drug activity to be a reoccurring factor.

The Alternative Dispute Resolution (ADR) Fund is driven by the surcharges on traffic and criminal fines. Fine revenue appears to be rebounding and positions were added in the FY 2008 amended budget; hence, the increase in the ADR fund. ADR is chaired by the Chief Superior Court Judge for the management of mediation agreements primarily for Superior Court.

The Domestic Seminars Fund experienced a 13.3% drop due to the addition of several programs and courts that affect court actions where children are involved.

The State Court Technology Fee Fund decreased to the addition of digitized courtroom equipment in FY 2008 that will not need to be replaced in FY 2009.

The Law Library Fund increased 12.9% due to the rebounding of fine revenue.

The Clayton Collaborative Fund, the Aging Grant Fund, the Housing and Urban Development Fund, and the Other County Grants Fund all appear to have been reduced for FY 2009; however, those funds are amended in during the year as they are received from state and federal sources. The County grant funds are not expected to decrease from past levels.

**Clayton County
Fiscal Year 2009 Budget Message**

The Special Local Option Sales Tax (2004) appears to have decreased from the prior levels. Collections were simply moved down to the Capital Project funds with related expenditures per an external audit recommendation.

The Street Lights Fund is 18.9% greater than the prior year due to the increased cost of utility and fixture maintenance. Customers are expected to cover the increased cost.

The Roads and Recreation Project Fund appears to have decreased by 32.3%; however, funds are amended in as projects are identified and SPLOST dollars have been received. Carry-forwards are done during the first quarter of the year to bring forth funds remaining at the close of FY 2008 and will elevate the fund. This is also the last year of the old SPLOST; therefore, additional funding will taper off.

The Debt Service Fund decreased 15.1% due to the payoff of revenue bonds.

The Landfill Enterprise Fund decreased 14.6% due to the County offering several free programs by which to dispose of garbage to encourage County clean-up and discourage littering.

The Public Transit Fund will experience a 31.2% increase and was new to the FY 2008 budget. Prior to FY 2008, Public Transit was a part of the General Fund and held funds to pay a contractual agreement that managed and maintained the transit system. As of FY 2008, more of the responsibilities are held by the County; thereby, creating a need for an enterprise fund. FY 2009 will experience a full year of the contract to manage and maintain the transit system.

- Property Taxes and Millage. Property tax revenue continues to be the most significant revenue source for the General Fund and the Fire Fund; however, Clayton County is facing the same situation as the nation in regards to stagnant and declining property values. The tax digest experienced only a 1.62% increase over the prior year. As a means of funding current operating expenditures, capital outlay, debt service and intergovernmental expenditures as they relate to the service level from the previous fiscal year, the County will set its maintenance and operations (M&O) mill rate at an amount which corresponds to the budgeted revenue total. The chart below shows the relationship between the base millage, the 1 % Local Option Sales Tax Credit, and the net M&O millage for the General Fund and the Fire District Fund.

	<u>FY 2008</u>	<u>FY 2009</u>
2008 Net Assessed Digest		8,430,998,796
2009 Net Assessed Digest at April 23, 2008		8,567,466,588
Projected Value of Appeal Reductions		<u>(428,373,329)</u>
Projected 2008 Net Assessed Digest (Budget)		8,139,093,259
Base Millage	13.453	13.453
Millage Credit 1% LOST	<u>4.932</u>	<u>4.490</u>
Net Proposed Millage General Fund	8.521	8.963

Clayton County
Fiscal Year 2009 Budget Message

The 1% LOST rebate amount for FY 2009 is \$38,468,257 which is less than the \$40,272,963 rebated in FY 2008. Therefore, whenever the 1% LOST tax decreases from the previous year; it results in a millage credit that is less than last year. The 1% LOST rebate millage for FY 2008 was 4.932 compared with 4.490 for FY 2009. The General Fund and the Fire Fund base millage rates are 13.453 and 3.90 respectively, which is the same as last years base millage rates.

➤ Budgetary Changes –

The FY 2008 budget provided general assistance funds for the Southern Regional Hospital Authority in the amount of \$3,100,000. The FY 2009 budget does not provide cash assistance to the hospital but considers the possibility of allowing the hospital to take advantage of the County's resources to acquire debt, which would be more substantial than the general assistance awarded to them last year.

The public transit system is no longer operated externally with the support of contractual dollars from the County. The transit system has become the sole responsibility of the County. Grant dollars are no longer managed and monitored by the Georgia Regional Transportation Association; they are now controlled by the County. The County must also maintain the transit system as an enterprise fund to include managing all related internal controls, farebox and pass sale revenue.

In June 2004, the Governmental Accounting Standards Board (GASB) issued a new accounting statement for "Other Post-Employment Benefits (OPEB). This statement (GASB 45) covers such benefits as retiree medical, dental, vision and life insurance benefits for retired employees of government entities. GASB 45 mandates governmental entities to set aside funding for future retiree medical benefits. The annual required contribution for Clayton County is approximately 7.1 million and must be set aside in a trust annually. Once establishment of the trust is complete, the Finance Director is authorized to place those funds in a trust as an appropriation from fund balance.

Budget reductions were taken in the FY 2008 budget as a result of several factors affecting the budget. Those factors include stagnant and declining property values, compliance with Governmental Accounting Standards Board (GASB) statement 45, automobile rental industry that may be moving out of the County, pending litigation, pending indebtedness, a slow recovery in fine revenue, operating the public transit system, public safety enhancements and higher fuel costs.

Clayton County's finances remain healthy given its conservative budgeting policies and tax revenue growth. Clayton County's success with managing growth and planning for the future is highlighted by the recognition associated with the County's attainment of its bond rating of Aa2 from Moody's Investors Service, Inc. and AA by Standard & Poor's Ratings Services. The bond rating reflects the County's conservative fiscal policies, professional management, and moderate debt levels.

Detailed information on all facets of the budget can be found within this document. The Introduction provides a brief overview of the County, including the mission and major initiatives. It also contains information on the operating and capital sections of the budget. The Budget Summary Section

Clayton County
Fiscal Year 2009 Budget Message

provides detailed information on revenues, expenses and financing sources, as well as prior and current year comparisons. The Policies and Procedures Section contains intricate information pertaining to 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 on individual departments.

The support and vision of the Chairman and Commissioners throughout the budget process is greatly appreciated. Your dedication to addressing the many challenges, which face the County, is invaluable to the formulation of a functional, fiscally sound, balanced budget. I would also like to thank all of those who have worked with us to arrive at an acceptable plan for FY 2009. It is the goal of the Finance Department to continue to work through a cooperative effort with County employees, elected officials and citizens to ensure a financially stable future for Clayton County.

Respectfully submitted,

A handwritten signature in cursive script that reads "Angela Jackson". The signature is written in black ink and is positioned above the printed name and title.

Angela Jackson
Director of Finance

READER'S GUIDE

INTRODUCTION

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

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

BUDGET SUMMARY SECTION

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

POLICIES AND PROCEDURES

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

CAPITAL BUDGETING

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

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

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

**CLAYTON COUNTY, GEORGIA
2009 BUDGET DOCUMENT
INTRODUCTION**

History



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

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



Jonesboro – The city of Jonesboro incorporated in 1859 and is the fictionalized setting for Margaret Mitchell's "Gone with the Wind" novel. The population in 2000 was 3,829 and the median household income was \$31,951. 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 2000 was 4,882 and the median household income was \$46,569. Morrow covers a 2.9 square mile radius.

Lovejoy – The city of Lovejoy has a population of 2,495 and a median household income of \$40,139. Lovejoy covers a 2.3 square mile radius.

Lake City – Lake City has a population of 2,886 and a median household income of \$38,929. 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 12,478, a median household income of \$39,530 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 2000 was 21,447 and the median household income was \$33,556. It covers 9.4 square miles

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INTRODUCTION

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, Community Development and Economic Development offices.



Old Clayton County courthouse, built in 1869, is located one block north of the historic courthouse. Since 1898, the old courthouse has served as a Masonic lodge.

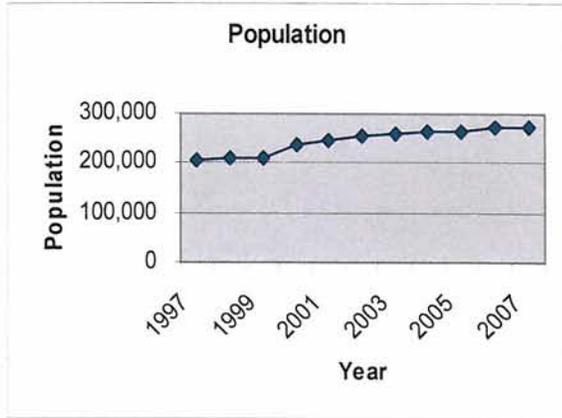


The Historic Courthouse (left) and the Harold R. Banke Justice Center (right) house essential County functions such as; Clerk of Superior/Magistrate Courts, Clerk of State Court, District Attorney's Office, Magistrate Court and Judges, State Court and Judges, Solicitor General's Office, Sheriff's Office,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

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

**CLAYTON COUNTY, GEORGIA
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INTRODUCTION**

Population



Clayton County saw a dramatic surge in population from 10,260 in 1930 to 150,357 in 1980, which made Clayton County the fastest growing county in the state between 1930 and 1980. The 2000 census figures show Clayton County has grown 29.9% to 236,517 since 1990 when the population was 182,052. The growth in population brings an average of 900 new students into the school system each year. The population explosion, as well as the military implants from Fort Gillem and Fort McPherson, plays an important role in the level of diversity experienced by Clayton County. Employee growth and population growth between 1997 and 2007

was 30% and 34% respectively. Therefore, Clayton County has done an excellent job of managing its personnel resources to provide essential services to its growing population.

Services Provided By The County



Photo by Warren Benz

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, public transportation, 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 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, public transit system, health care, education, and lifestyle and entertainment.

The purpose of the Police Department is to enforce the law fairly and firmly; to prevent crime; to pursue and bring to justice those who break the law; to keep the peace; to protect, help and serve the people of Clayton County; and to do all of this with integrity, common sense and sound judgment. The Police Department is a full service law enforcement agency responsible for handling all calls for emergency service in the unincorporated areas of Clayton County. In order to accomplish their purpose

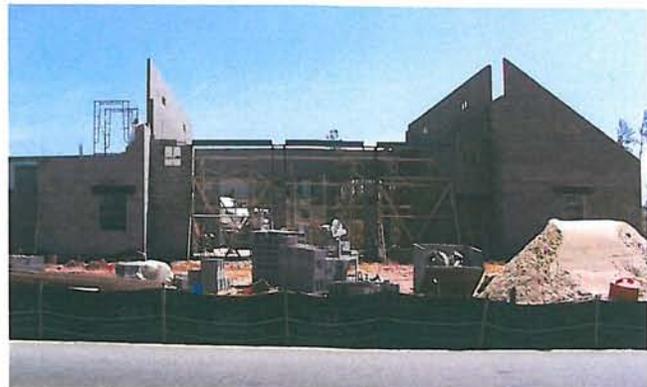
**CLAYTON COUNTY, GEORGIA
2009 BUDGET DOCUMENT
INTRODUCTION**

they have constructed a new state of the art building encompassing 94,000 square feet versus 15,000 square feet in the old building.

That space is shared with Communications and Emergency Management. The new headquarters allows all divisions to be housed in the same building and enable information to flow more accurately, efficiently and effectively among divisions. They were also allotted new equipment in order to continue reducing the crime rate in Clayton County. They now have seven interview rooms compared to three in the old building. The sound and visual system in each room is activated by motion. The Department of Family and Children Services will be given six workstations to enhance the working relationship between the Criminal Investigations Division and themselves. The Rape Crisis Department will be given two workstations to improve interviews with victims.

Communications and Emergency Management occupies 20,000 square feet of the new building versus 3,500 square feet in their old building. With the constant increase in call volume, it became difficult to maintain the outdated equipment. Their current space will accommodate growth for the next 25 years. Communications receives and dispatches emergency and non-emergency calls. The center is staffed with certified and trained officers and is actively involved in public education and community outreach activities. Emergency Management coordinates the efforts of the county in preparing for major disasters and emergencies.

The primary responsibility of the Fire Department is to respond to medical emergencies, vehicle crashes, natural gas leaks, building fires, vehicle fires, wood/grass fires and natural disasters to protect the citizens of Clayton County. Non-emergency services provided include fire code inspections, building plan review, pre-fire planning for equipment, fire cause and arson investigations.



Due to the continued population growth of Clayton County additional fire stations are under construction to maintain the safety of residents in all areas of the County. Station 14 is slated to open in August 2008.

The Fire Department is responsible for 13 fire stations and soon will open a new station. Station 14 is slated to open in August 2008 and will serve the ever growing Ellenwood area.

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Station 13 was previously owned and operated by the city of Jonesboro. Jonesboro and Clayton County entered into a contract by which Clayton now provides fire services for the city of Jonesboro. Renovations have been made to the station to bring it up-to-date with Clayton's existing stations.

Clayton County residents witnessed the birth of a new transit system called C-Tran on October 1, 2001. C-Tran was more successful than expected and the number of customers more than doubled projections in the first year. The system was expected to carry about 250,000 passengers in the first year but by the end of September 2002, C-Tran had carried approximately 500,000 passengers.



The system has 24 buses powered by clean burning compressed natural gas. Bus service operates Monday-Saturday and connects Clayton County Citizens to many neighborhoods, businesses, shopping centers, medical facilities and cultural opportunities. It also provides access to MARTA, which is the transportation outlet for metro Atlanta. Riders have the capability to connect to all MARTA routes providing cost effective transportation to the citizens of Clayton

County. The system also provides para-transit services for physically challenged County residents. During fiscal year 2008, Clayton County entered into an agreement with MARTA to provide maintenance and support services. This agreement will provide Clayton County residents with a seamless link to the entire MARTA system.

In the near future the new commuter rail is slated to begin service running through Clayton County. The rail service will connect the southern portion of Georgia to the greater Atlanta area. This service will provide an additional commuting option for many travelers.

The County owns Tara Field; a General Aviation-General Utility airport with one runway 4,503 feet long and can currently serve 170 small to mid-size aircraft with landing, fueling, hangar storage, and aircraft tie downs. The airport was equipped with a weather advisory system in June 2003. The County plans to install an instrument landing system, extended medium intensity runway and taxiway lighting system in the near future. Tara Field provides quick access for General Aviation flyers, to the Greater Atlanta area without the time consuming delays found at most airports.

Clayton County offers its community some of the best healthcare 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. Southern Regional Health System consists of the following: Southern Regional Medical Center, a 406-bed full-service hospital featuring a state of the art outpatient surgery center, one of the busiest emergency departments in the State and includes a Community Care Center; Riverwoods, 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. Southwood Medical Center is one of 10 medical facilities operated by Kaiser Permanente of Georgia, the state's largest non-profit health plan. They provide comprehensive healthcare services to more than 44,000 citizens of Clayton County.

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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 52,000 students enrolled in the fifty-nine Clayton County Public Schools have access to some of the best instructional programs in the country. The school system has 6,700 employees, half of whom are 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.

Clayton College and State University is the only university in Georgia to offer both academic and vocational degrees. Six thousand students prepare for more than forty majors and earn bachelor's degrees in business, healthcare disciplines, education and music. People are served annually through the second largest continuing education program in Georgia, small business and international business development programs, a mobile computer learning lab and other community outreach programs. Meeting the ever changing needs of the community, Clayton State now offers Graduate Degrees.



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

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, Rivers Edge Golf Club and The Links. The Clayton County International Park offers sunbathing, swimming, water slides, a tennis complex, a volleyball stadium, a fitness center and seasonal outdoor concerts.

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The Clayton County Tennis Complex provides a top notch venue for tennis players of all ages to learn and enjoy the game of tennis .

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

Other exciting sporting events include NCAA action at Clayton College & State University and the annual LPGA Chick-Fil-A Charity Championship at Eagles Landing Country Club. Over 160,000 avid fans attend the NASCAR Winston Cup racing in May and November 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, Atlanta Hawks Basketball and Atlanta Thrashers Hockey.

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



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.

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in jazz and classical music to the metro Atlanta area since 1991. Its celebrated concert series receives regular national and international attention as one of America's finest, and the Hall's acoustics and design are routinely lauded by patrons, pundits and performers. Thanks to frequent appearances on National Public Radio's "Performance Today", the hall has earned a national reputation while also reaching an international audience through exposure in such publications as BBC Music magazine and International Arts Manager. The Hall also routinely receives superb accolades from the noted artists it annually presents. The Public Schools' Performing Arts Center provides yet another cultural



experience and is one of the largest fully-equipped performance stages in Metro Atlanta and "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

*Performing Arts Center – Stroud Hall seats over 1,200
Tarpley Theatre seats 339 and the Recital Hall seats 261*

busy calendar of special events. Spivey Hall, the most celebrated recital hall in the Southeast, brings acclaimed performers to the campus of Clayton College & State University.

Governmental Structure

The governing authority of Clayton County is a Board of Commissioners consisting of four elected commissioners and one elected chairman. Vice-Chairman rotates among commissioners. They serve on a full-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. He appoints two administrative assistants who monitor county operations and ensure 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:

- 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

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- establish and control an annual county budget
- establish ordinances controlling quality of construction and regulation of safety issues affecting the public

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 utilized when evaluating factors which may or may not directly impact Clayton County over the budget period. For the 2009 budget, Woods and Poole Economic Data was utilized to provide actual and projected economic data. The following factors were identified for the 2009 budget:

- Inflation resulting from higher energy costs will negatively impact economic growth
- Job growth is expected to remain non-existent with unemployment increasing nationally
- Home foreclosures are expected to increase significantly over previous levels
- Disposable income will decrease resulting in a lower retail sales nationally

Local Economic Conditions and Outlook

Economic development is one of the County's top priorities. All of the major industries have shared in the decreases of the latest slump. Employment in transportation and public utilities has decreased. Clayton County has enjoyed a period of residential and business growth resulting from its close proximity to the Hartsfield-Jackson Airport. Clayton County's position as the business center of the Metro South region has created growth in such industries as transportation, logistics, retail, hospitality and healthcare. It has over 4,300 businesses. According to the Georgia Department of Labor, the 2006 annual Clayton County labor force totaled 145,260. The top employers and top taxpayers for Clayton County serve many industries and are detailed below:

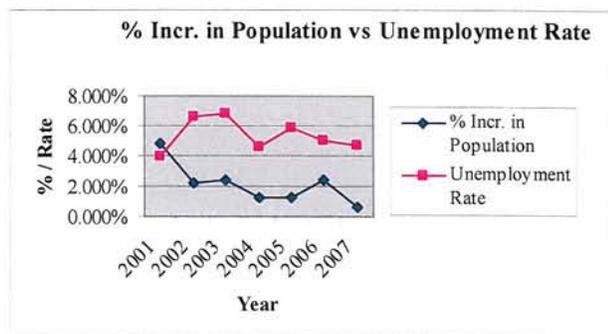
Clayton County Top Ten Major Employers		
Company:	Employees:	Percentage:
Delta Airlines, Inc.	16,515	11.37%
Clayton Board of Education	3,846	2.65%
Fort Gillem	3,419	2.35%
Southern Regional Health System	2,569	1.77%
Clayton County Government	1,935	1.33%
Clayton College & State University	1,500	1.03%
Wal-Mart	1,085	0.75%
Fresh Express	1,050	0.72%
Hartsfield-Jackson Atlanta Airport	400	0.28%
Bellsouth	390	0.27%
Subtotal of 10 largest	32,709	22.52%

Clayton County Top Ten Property Taxpayers		
Taxpayer:	Assessed Value	Percentage:
City of Atlanta	142,102,634	1.76%
Hertz	97,091,401	1.20%
Georgia Power	95,000,933	1.18%
Air Tran Airways	73,295,039	0.91%
Avis	46,503,007	0.58%
Bellsouth	40,004,913	0.50%
AMB Partners	35,431,290	0.44%
Alamo	33,037,284	0.41%
Atlanta Gas Light	31,535,698	0.39%
Southlake Mall	27,909,600	0.34%
Subtotal of 10 largest	621,911,799	7.71%

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Delta has historically been the County's top employer as well as the top taxpayer. During April 2007 Delta successfully emerged from bankruptcy. The resulting budget impact on Clayton County has been positive with payments being made to the County on time while past payments may be subject to the final terms of the bankruptcy agreement.

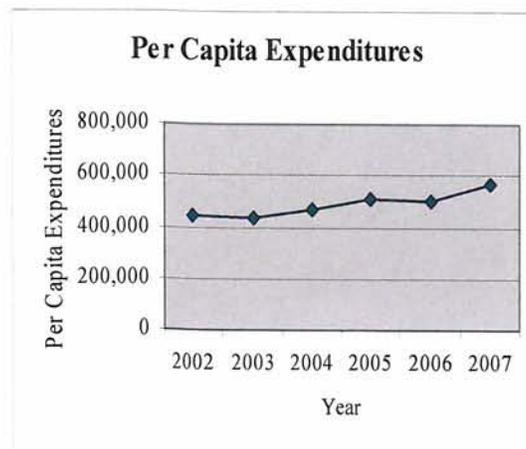
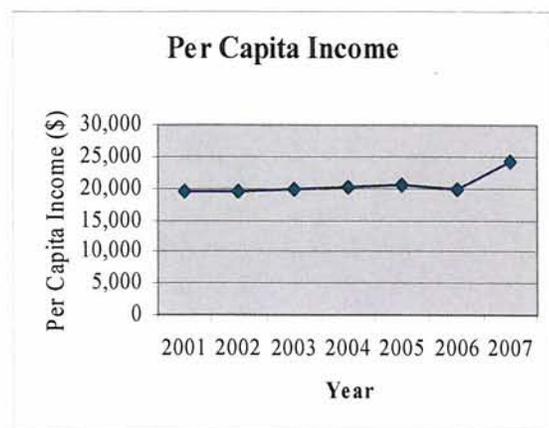
The primary local economic driver of the community is Hartsfield-Jackson Atlanta International Airport, supplying thousands of jobs, tax revenues and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's second largest cargo facility and country's busiest airport, serving over 89 million passengers in 2007. Hartsfield-Jackson Atlanta International Airport opened a fifth runway in 2006 and it is making an improvement in flight delays and saving airlines in fuel costs.



The Clayton County unemployment rate for 2007 was 4.7%; down from 6.6% in 2002. Unemployment sky rocketed in 2002 due to the unfortunate events of September 11, 2001 and the fact that two of Clayton County's largest employers are a part of the air transportation industry. Six of the County's largest tax payers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport which have all been affected by the events of "9-11" and the recent

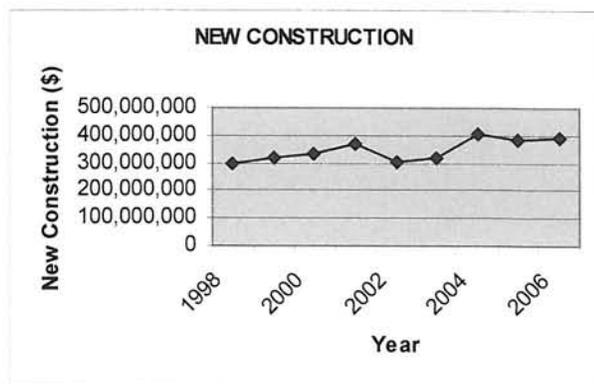
economic downturn. Prior to "9-11", the unemployment rate had been on a steady downward trend. During FY 2008 Delta and Northwest Airlines announced plans to merge. While the merger is awaiting approval, the impact to Clayton County could be positive with the potential for additional flights and support services being relocated here. Domestic fuel costs represent a potential negative economic impact to the local airline industry. Rising fuel costs are expected to hinder growth and result in a potential reduction in flights for Hartsfield-Jackson.

Historically, there has been a correlation between the health of the local and national economy and the level of spending by consumers with local businesses in the County. If this continues to be a fact, the increase in business licenses and building related permits are an indicator that the financial situation of businesses and private citizens is improving. Income per capita has steadily improved. It has increased from \$18,786 in 1996 to \$24,198 in 2007.



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Because there has been a steady increase even during the economic downturn, the overall financial position of the County, as well as the prospects for the future should be considered favorable. Per Capita Expenditures has decreased twice over a six year period which means that per citizen, the County has spent less; however, due to the changing dynamics of the population, different types of services have been needed which has led the County to spend more. For example, due to the increase in the younger population, there has been a greater need for recreational services. The Public Safety sector has also needed enhancements to care for the growing population. As the economy rebounds, income per capita and average household income have continued to rise. Per Capita Expenditures have increased as the County has invested in enlarging Public Safety to meet ever growing needs.



As a leader in the South, Clayton County must capitalize on the technological resources and improve infrastructure that it now has to attract new businesses and to keep and expand existing businesses. As the global and national economies become increasingly knowledge-based, information-driven and service-focused, Clayton County must position itself and its citizens to take advantage of these new and emerging markets. We must also focus on bringing economic vitality to the County by investing in economic development strategies to

attract businesses and keep communities vital and viable. The workforce is well prepared, trained and educated. Over 78% of the population has a high school diploma or higher.

The continued growth of both businesses and households in Clayton County will aid in the rebound of the economy. New construction has increased 2.7% from \$332,013,558 in 2000 to \$394,217,855 in 2006 and permits have decreased 0.9% from 6,053 in 2005 to 6000 in 2007. Business Licenses have increased 29% from 5,688 in 1998 to 7,373 in 2007. The trend of new construction, the issuance of building permits and business licenses is expected to significantly decrease as the national housing market continues to be negatively impacted by the housing credit crunch.

In conclusion, Clayton County must continue to foster an environment which is conducive to new and existing employers in order to keep the unemployment rate down. Skilled and educated employees are readily available for businesses that have decided to set up operations within the County. The County must continue to have the foresight to budget conservatively to survive times such as these while still providing citizens with quality services and programs.

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Mission Statement

Clayton County will be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world.

Major Initiatives For Fiscal Year 2009 And The Future

- ❖ To establish neighborhoods and transportation systems that will be safe and secure and have our public safety be recognized for its service and responsiveness.
- ❖ To establish an economy that will be driven by progressive and diverse local, regional and international businesses.
- ❖ To create government operations that will be creative, innovative and responsive to the wide variety of citizen needs and our services and programs will be efficient and effective.
- ❖ Continue to establish neighborhoods and living areas to meet the distinct interests of all our citizens and those areas will be interconnected with a system of parks, paths and trails which will enhance mobility and leisure living.
- ❖ Encourage utilizing our location as an archway to the world, to attract international interests looking to locate their headquarters and offices strategically.
- ❖ To establish a multi modal transportation system that will serve the mobility needs of our citizens and businesses.
- ❖ Create opportunities for engaging citizens and stakeholders in the processes of governance, in planning for the future and in decision making affecting Clayton County.
- ❖ Work with our corporate, retail, commercial and manufacturing partners to offer a full spectrum of career opportunities for our citizens while preparing our workforce to meet the needs of business.
- ❖ To preserve our heritage, history and natural resources so that all who come in the future will understand our past and treasure our natural resources.

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The budget for Fiscal Year 2009 was prepared after careful consideration of many difficult challenges, including finding the proper balance between maintenance of existing taxpayer services versus taxpayer increases, repair and maintenance on roads, bridges, buildings and equipment, and the employee compensation package. The economy's downturn has made existing challenges even more difficult.

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 working to increase the number of services provided online to decrease the amount of time Clayton County Citizens

spend traveling to the Harold R. Banke Justice Center. The next hurdle for the Clerk is to enable the citizens to electronically file and pay civil actions (i.e. divorce and domestic petitions) online. It would also be a tremendous accomplishment if evictions and abandonment of motor vehicles could be filed online due to the large numbers brought in by some consumers.

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

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



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flows. With each additional vehicle on the road, the potential for problems to develop increases as 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 \$49 million in SPLOST to road maintenance, safety and improvement projects in the FY 2009 budget.



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 2009 budget does not for the first time in several years, include any merit or cost of living pay increases for County employees. Personnel benefits are also considered to be a part of the compensation package. Fringe benefit projections are based on the approved positions within each department. The budget for the County and Employees portion of group insurance, are based on the new June 30, 2008 rates.

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

The Risk Management and Insurance budget is based on continuing the present HMO Plan insured by Kaiser Permanente, and the present self-funded PPO Plan administered by Core Administrative Services. Also the County Self-Funded Dental Plan administered by Core Administrative Services 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 community centers, 13 playgrounds, 17 picnic areas, 1 nature preserve, 3 senior centers, 1 swimming pool, 1 natatorium and 2 fishing ponds.

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Senior adult recreation is the hub that keeps the wheels rolling for many of Clayton County's active older citizens. Senior adult 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, yoga), billiards room, ceramics classroom, arts and crafts classroom, an indoor swimming pool and male and female locker rooms.



The J Charley Griswell Senior Center located in Jonesboro will provide a center for the ever increasing senior population in Clayton County. The many amenities and affordable housing makes Clayton County an attractive retirement location.

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 older people. 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.

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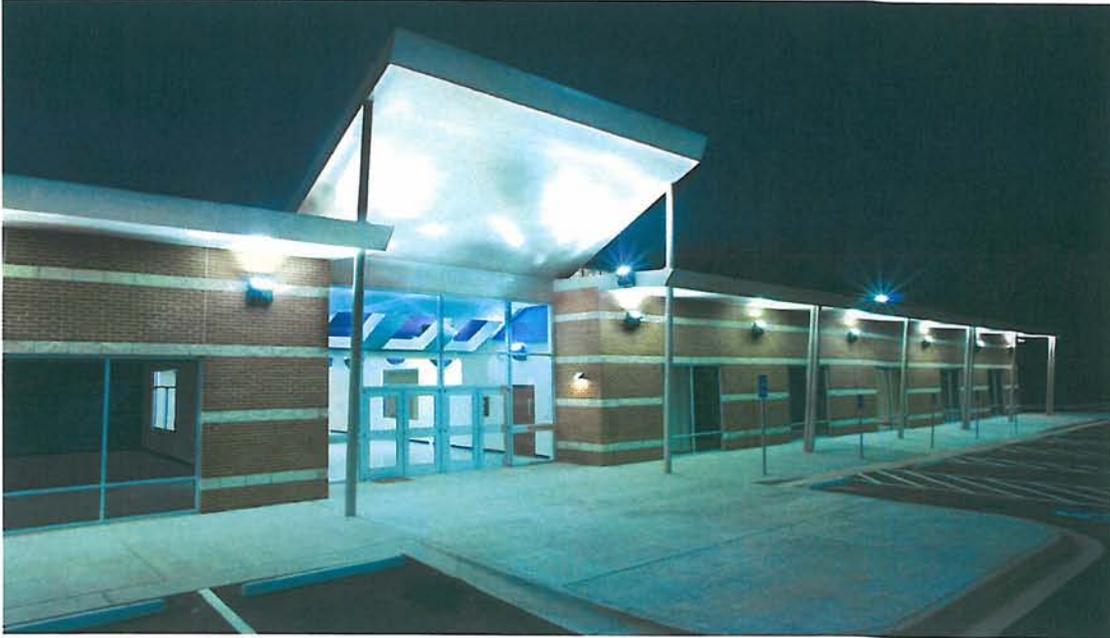
The youth of Clayton County are an important part of the fiber of the local community. The Clayton County Board of Commissioners has long been committed to providing safe and modern recreation facilities for all citizens of Clayton County. The Steve Lunquist Natatorium and Jim Huie Recreation Center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



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

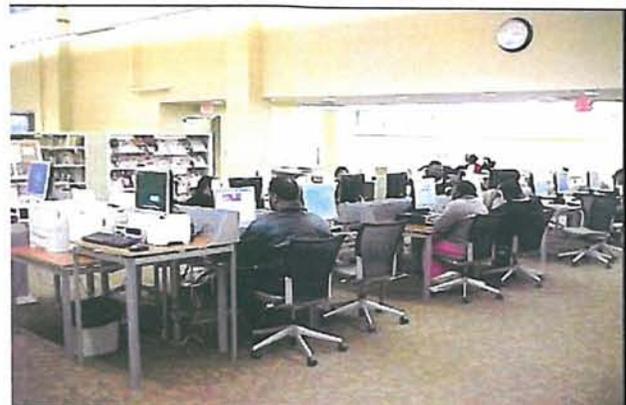
During budget year 2007 the county added a new recreation center to the Ellenwood area. The Carl Rhoedenizer Recreation Center was opened in July 2007 and provides another state of the art recreation center to serve citizens of Clayton County. The center will offer a full array of activities geared toward the needs of citizens of all ages. Programs include water aerobics, swimming, basketball, and many types of exercise classes.

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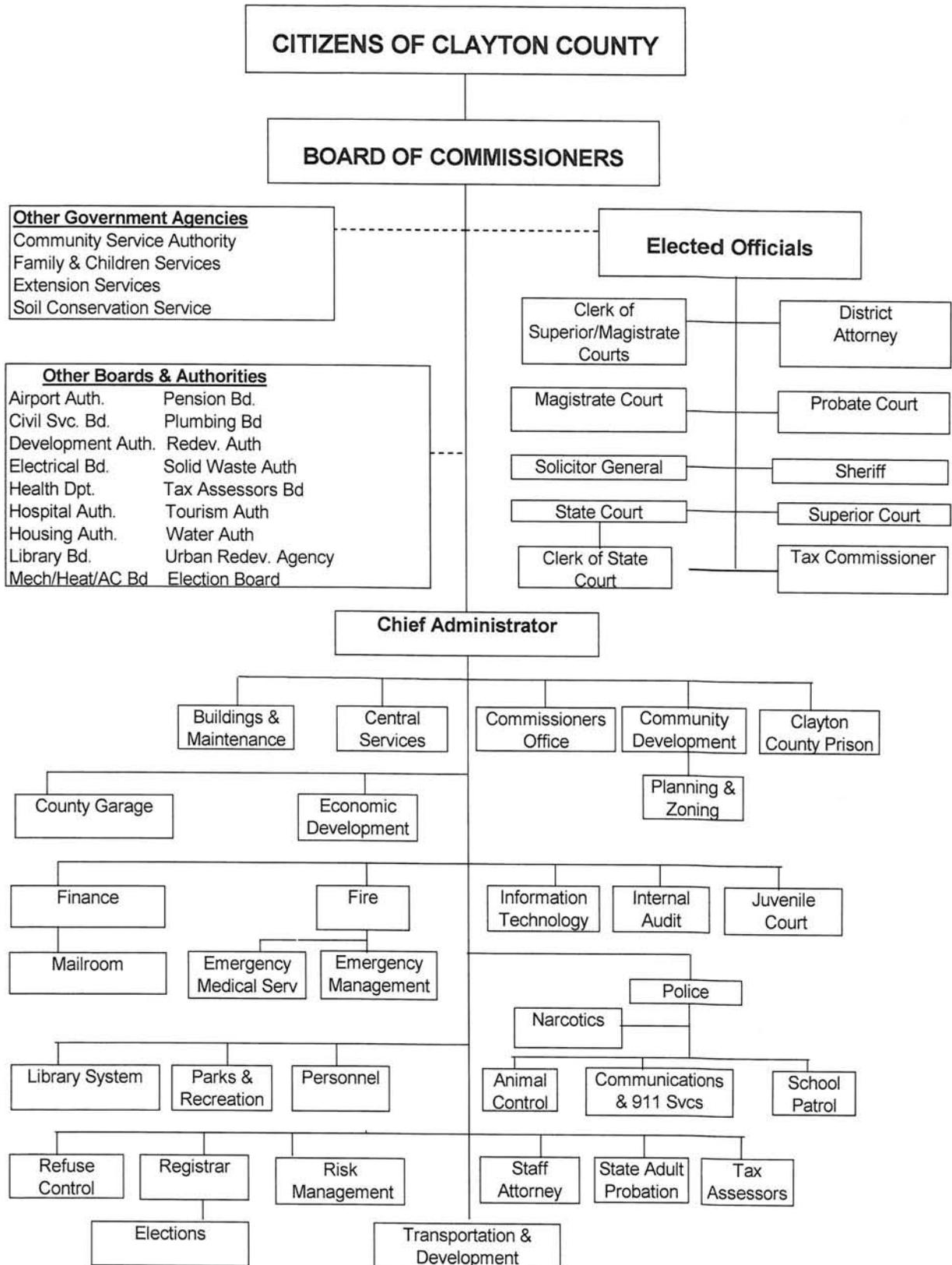
The new Virginia Burton Gray Recreation Center opened in March 2007 and will provide recreation activities throughout the year.

Modern and up to date libraries are vital to the education of our citizens. They offer a place for learning, encourage children to read, and provide support to the education process. During the 2005 budget year the Lovejoy Library opened. This modern facility provides a variety of services to the southern portion of Clayton County. Three of Clayton County's libraries currently have wireless connections (Headquarters, Lovejoy and Riverdale). The goal is to provide wireless access in all of the branches.



The new Lovejoy Library opened in December 2004. The computer lab is well used by south Clayton County residents.

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**CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2009
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS**

BUDGETED FUNDS	REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
	REVENUES	OPERATING TRANSFER IN	TOTAL FUNDING SOURCES	ADOPTED EXPENDITURES	OPERATING TRANSFER OUT	TOTAL EXPENDITURES AND OTHER USES
Governmental Funds						
General Fund	\$ 167,909,688	\$ 640,000	\$ 168,549,688	\$ 160,461,506	\$ 8,088,182	\$ 168,549,688
Debt Service Fund	-	3,632,216	3,632,216	3,632,216	-	3,632,216
Special Revenue Funds						
Fire District Fund	22,974,902	-	22,974,902	22,974,902	-	22,974,902
Parks and Recreation Fund	942,234	-	942,234	942,234	-	942,234
Hotel/Motel Tax Fund	362,500	-	362,500	362,500	-	362,500
Tourism Authority Fund	725,000	-	725,000	725,000	-	725,000
Emergency Telephone System	4,397,546	-	4,397,546	3,647,546	750,000	4,397,546
Federal Narcotics Fund	790,150	-	790,150	790,150	-	790,150
State Narcotics Fund	111,000	-	111,000	111,000	-	111,000
Jail Construction and Staffing	602,000	-	602,000	-	602,000	602,000
Juvenile Support Services	30,000	-	30,000	30,000	-	30,000
Drug Abuse Treatment & Education	150,750	-	150,750	150,750	-	150,750
Alternative Dispute Resolution	222,501	10,000	232,501	232,501	-	232,501
Victim Assistance Fund	651,691	-	651,691	612,564	39,127	651,691
Domestic Seminars Fund	26,000	-	26,000	16,000	10,000	26,000
State Court Technology Fee Fund	150,000	-	150,000	150,000	-	150,000
Collaborative Authority Fund	-	12,500	12,500	12,500	-	12,500
Aging Grant Fund	-	350,000	350,000	350,000	-	350,000
HUD Grants Fund	-	-	-	-	-	-
Other County Grants Fund	-	1,318,751	1,318,751	1,318,751	-	1,318,751
Law Library Fund	100,836	-	100,836	100,836	-	100,836
Special Local Option Sales Tax	60,413,366	-	60,413,366	-	-	-
Street Lights Fund	1,354,521	-	1,354,521	1,316,521	38,000	1,354,521
Total Special Revenue Funds	94,004,997	1,691,251	95,696,248	33,843,755	1,439,127	35,282,882
Capital Project Funds						
Health Department/Battlecreek	-	-	-	-	-	-
Roads & Recreation Projects	-	-	-	58,262,336	2,151,030	60,413,366
	-	-	-	58,262,336	2,151,030	60,413,366
Total Governmental Funds	261,914,685	5,963,467	267,878,152	256,199,813	11,678,339	267,878,152
Internal Service Funds						
Workers Compensation Fund	2,110,184	-	2,110,184	2,110,184	-	2,110,184
Medical Self Insurance Fund	22,663,226	-	22,663,226	22,663,226	-	22,663,226
Total Internal Service Funds	24,773,410	-	24,773,410	24,773,410	-	24,773,410
Discretely Presented Component Units						
Clayton County Landfill	2,959,531	-	2,959,531	2,959,531	-	2,959,531
Clayton County Airport	1,436,933	-	1,436,933	1,436,933	-	1,436,933
Mass Transit Fund	1,800,000	5,714,872	7,514,872	7,514,872	-	7,514,872
Total Discretely Presented Components	6,196,464	5,714,872	11,911,336	11,911,336	-	11,911,336
Total of All Budgeted Funds	\$ 292,884,559	\$ 11,678,339	\$ 304,562,898	\$ 292,884,559	\$ 11,678,339	\$ 304,562,898

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2009
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGET	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGET
REVENUES						
Property Taxes	\$ 69,007,904	\$ 69,044,661	\$ 72,090,982	\$ 19,947,628	\$ 20,506,908	\$ 21,537,550
Other Taxes and Assessments	54,648,446	57,978,643	54,908,347	2,982,393	57,042,226	3,183,373
Licenses and Permits	7,395,721	7,583,906	7,600,868	-	-	-
Intergovernmental	3,313,642	3,191,664	3,322,842	8,783,011	14,333,468	-
Charges for Services	17,043,206	18,782,682	21,252,406	5,611,103	5,204,620	6,359,367
Fines and Forfeitures	3,445,661	3,342,101	5,604,759	3,096,788	1,723,453	2,287,641
Interest and Dividend Income	2,490,154	1,922,700	2,123,720	134,936	157,000	170,000
Other Revenues	999,619	474,046	705,764	71,317	61,000	53,700
Total Revenues	158,344,353	162,320,403	167,609,688	40,627,176	99,028,675	33,591,631
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	11,035,460	-	-	3,414,676	-
Approp. from Capital Impr. Reserve	-	-	-	1,712,891	-	-
Gifts and Donations	-	7,755	-	83,024	82,768	-
Operating Transfers In	517,000	524,466	640,000	1,239,043	2,322,692	1,691,251
Oper. Transfer In From Primary Gov	-	-	-	27,535	-	-
Proceeds from Prop./Casualty Claims	134,332	-	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-
Proceeds from Litigation Settlement	-	-	-	-	-	-
Proceeds from Revenue Bonds	-	-	-	-	-	-
Sale of General Fixed Assets	478,225	300,000	300,000	40,725	-	-
Sale of Obsolete/Surplus Material	-	-	-	-	-	-
Proceeds from Capital Leases	751,542	-	-	-	-	-
Total Other Financing Sources	1,881,099	11,867,681	940,000	3,103,218	5,820,136	1,691,251
Total Rev. & Other Financing Sources	160,225,452	174,188,084	168,549,688	43,730,394	104,848,811	35,282,882
EXPENDITURES						
General Government	17,505,593	17,926,557	17,629,592	-	-	-
Tax Assessment and Collection	3,344,272	3,552,154	3,665,263	-	-	-
Courts and Law Enforcement	54,848,215	53,353,089	54,267,949	2,583,136	3,458,094	1,875,086
Public Safety	32,884,313	43,525,787	43,099,998	26,721,749	32,217,415	28,448,598
Transportation and Development	8,115,231	9,400,754	8,804,142	2,606,672	3,113,967	1,354,521
Libraries	3,506,757	3,655,365	3,594,205	602,663	60,454	-
Parks and Recreation	6,311,297	8,334,570	8,585,345	1,069,837	1,041,818	942,234
Health and Welfare	4,917,219	4,397,532	1,213,708	4,223,448	8,999,409	402,500
Other General Government	23,488,406	29,368,439	19,601,304	1,702,331	55,957,654	2,259,943
Total Expenditures	154,921,303	173,514,247	160,461,506	39,509,836	104,848,811	35,282,882
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations To Fund Balance	-	-	-	-	-	-
Litigation Claims & Settlements	-	-	-	-	-	-
Operating Transfers Out	5,580,804	673,837	8,088,182	-	-	-
Total Exp. and Other Financing Uses	160,502,107	174,188,084	168,549,688	39,509,836	104,848,811	35,282,882
Net Increase (Decrease) in Fund Balance	(276,655)	-	-	4,220,558	-	-
FUND BALANCE JULY 1	42,812,429	42,535,774	42,535,774	15,388,085	19,608,643	19,608,643
FUND BALANCE JUNE 30	\$ 42,535,774	\$ 42,535,774	\$ 42,535,774	\$ 19,608,643	\$ 19,608,643	\$ 19,608,643

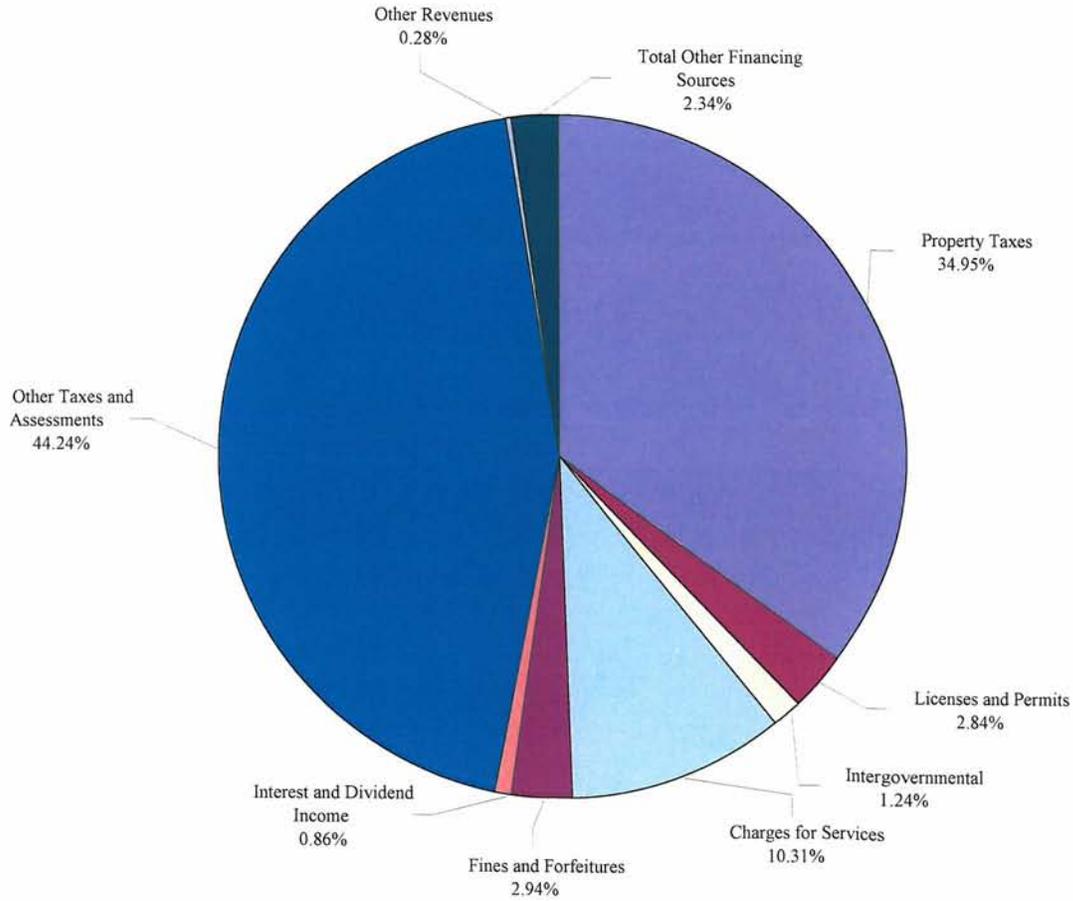
CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30,2009
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGET	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGET
REVENUES						
Property Taxes	10	-	-	-	-	-
Other Taxes and Assessments	16	-	-	53,425,857	-	60,413,366
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	3,864	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	42,750	-	-	5,417,397	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	42,776	-	-	58,847,118	-	60,413,366
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	-	-	-	33,778,026	-
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-
Operating Transfers In	3,838,291	4,277,600	3,632,216	1,243,015	55,445,254	-
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	3,838,291	4,277,600	3,632,216	1,243,015	89,223,280	-
Total Rev. and Other Financing Sources	3,881,067	4,277,600	3,632,216	60,090,133	89,223,280	60,413,366
EXPENDITURES						
General Government	-	-	-	-	-	-
Tax Assessment and Collection	-	-	-	-	-	-
Courts and Law Enforcement	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Transportation and Development	-	-	-	24,112,873	79,067,912	49,282,705
Libraries	-	-	-	-	-	-
Parks and Recreation	-	-	-	12,860,678	10,155,368	8,979,631
Health and Welfare	-	-	-	-	-	-
Other General Government	4,275,786	4,277,600	3,632,216	-	-	-
Total Expenditures	4,275,786	4,277,600	3,632,216	36,973,551	89,223,280	58,262,336
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations to Fund Balance	-	-	-	-	-	-
Litigation Claims and Settlements	-	-	-	-	-	-
Operating Transfers Out	-	-	-	2,173,011	-	2,151,030
Total Exp. and Other Financing Uses	4,275,786	4,277,600	3,632,216	39,146,562	89,223,280	60,413,366
Net Increase (Decrease) in Fund Balance	(394,719)	-	-	20,943,571	-	-
FUND BALANCE JULY 1	5,307,397	4,912,678	4,912,678	77,903,400	98,846,971	98,846,971
FUND BALANCE JUNE 30	\$ 4,912,678	\$ 4,912,678	\$ 4,912,678	\$ 98,846,971	\$ 98,846,971	\$ 98,846,971

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

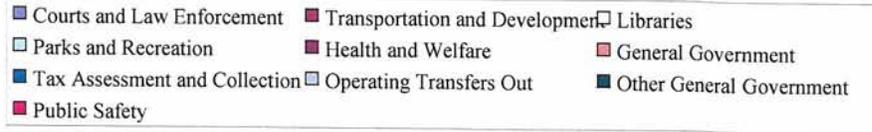
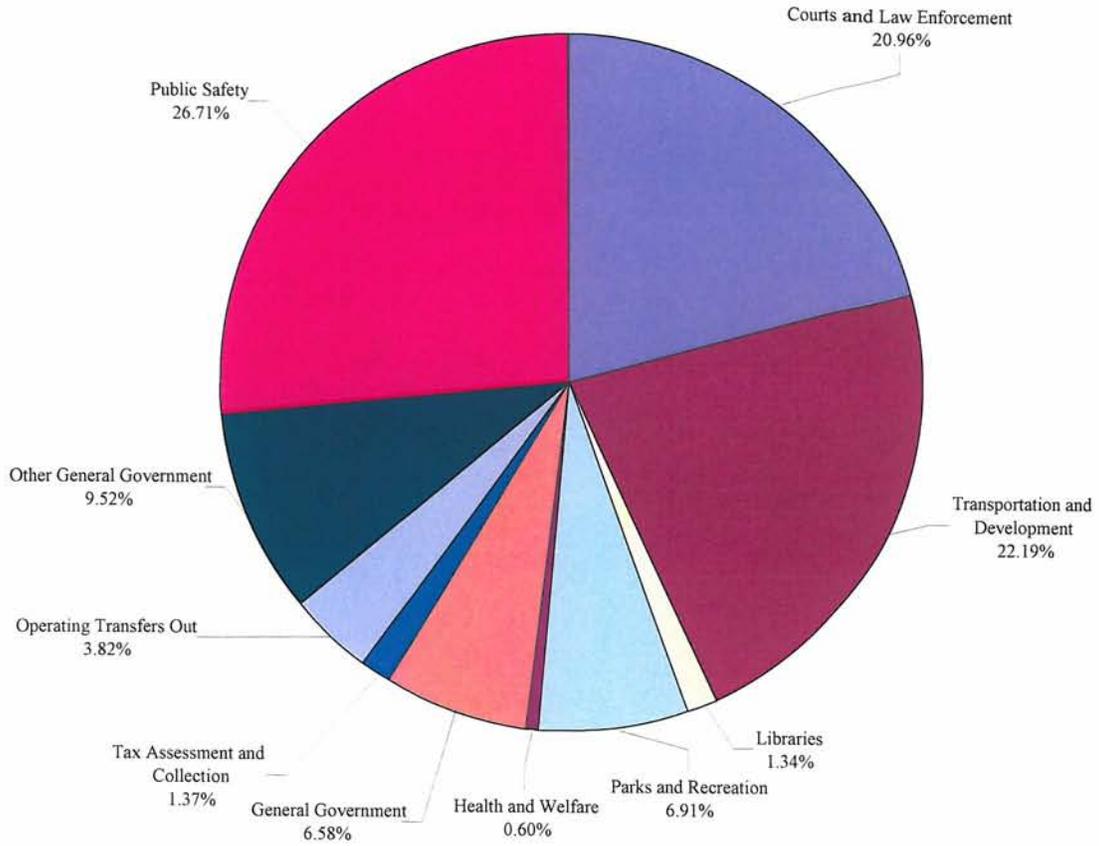
	TOTAL GOVERNMENTAL FUNDS		
	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGET
REVENUES			
Property Taxes	\$88,955,542	\$89,551,569	\$93,628,532
Other Taxes and Assessments	111,056,712	115,020,869	\$118,505,086
Licenses and Permits	7,395,721	7,583,906	\$7,600,868
Intergovernmental	12,100,517	17,525,132	\$3,322,842
Charges for Services	22,654,309	23,987,302	\$27,611,773
Fines and Forfeitures	6,542,449	5,065,554	\$7,892,400
Interest and Dividend Income	8,085,237	2,079,700	\$2,293,720
Other Revenues	1,070,936	535,046	\$759,464
Total Revenues	<u>257,861,423</u>	<u>261,349,078</u>	<u>261,614,685</u>
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	48,228,162	-
Appropriation from Capital Impr. Reserve	1,712,891	-	-
Gifts and Donations	83,024	90,523	-
Operating Transfers In	6,837,349	62,570,012	5,963,467
Operating Transfer In From Primary Gov	27,535	-	-
Proceeds from Property/Casualty Claims	134,332	-	-
Proceeds from refunding bond debt	-	-	-
Proceeds from Litigation Settlement	-	-	-
Proceeds from Revenue Bonds	-	-	-
Sale of General Fixed Assets	518,950	300,000	300,000
Sale of Obsolete/Surplus Material	-	-	-
Proceeds from Capital Leases	751,542	-	-
Total Other Financing Sources	<u>10,065,623</u>	<u>111,188,697</u>	<u>6,263,467</u>
Total Revenues and Other Financing Sources	<u>267,927,046</u>	<u>372,537,775</u>	<u>267,878,152</u>
EXPENDITURES			
General Government	\$17,505,593	\$17,926,557	\$17,629,592
Tax Assessment and Collection	3,344,272	\$3,552,154	\$3,665,263
Courts and Law Enforcement	57,431,351	\$56,811,183	\$56,143,035
Public Safety	59,606,062	\$75,743,202	\$71,548,596
Transportation and Development	34,834,776	\$91,582,633	\$59,441,368
Libraries	4,109,420	\$3,715,819	\$3,594,205
Parks and Recreation	20,241,812	\$19,531,756	\$18,507,210
Health and Welfare	9,140,667	\$13,396,941	\$1,616,208
Other General Government	29,466,523	\$89,603,693	\$25,493,463
Total Expenditures	<u>235,680,476</u>	<u>371,863,938</u>	<u>257,638,940</u>
OTHER FINANCING USES			
Payment to Refund Capital Lease	-	-	-
Casualty and Other Losses	-	-	-
Appropriations to Fund Balance	-	-	-
Litigation Claims & Settlements	-	-	-
Operating Transfers Out	7,753,815	673,837	10,239,212
Total Expenditures and Other Financing Uses	<u>243,434,291</u>	<u>372,537,775</u>	<u>267,878,152</u>
Net Increase (Decrease) in Fund Balance	24,492,755	-	-
FUND BALANCE JULY 1	<u>141,411,311</u>	<u>165,904,066</u>	<u>165,904,066</u>
FUND BALANCE JUNE 30	<u><u>\$165,904,066</u></u>	<u><u>\$165,904,066</u></u>	<u><u>\$165,904,066</u></u>

**CLAYTON COUNTY, GEORGIA
 FY 2009 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 2009 ESTIMATED EXPENDITURES
GOVERNMENTAL FUNDS**



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

	LANDFILL ENTERPRISE FUND			CLAYTON AIRPORT ENTERPRISE FUND		
	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGET	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGET
REVENUES						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,530,157	3,464,339	2,959,531	1,394,304	1,319,597	1,410,933
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	425,633	-	-	-	-	-
Other Revenues	-	-	-	14,285	20,000	26,000
Total Revenues	2,955,790	3,464,339	2,959,531	1,408,589	1,339,597	1,436,933
OTHER FINANCING SOURCES						
Appropriation from Fund Bal	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
Proceeds of Prop/Casualty	-	-	-	149,175	-	-
Total Revenues and Other Financing Sources	2,955,790	3,464,339	2,959,531	1,557,764	1,339,597	1,436,933
EXPENDITURES						
Personnel Services	933,985	967,710	993,183	257,965	279,712	300,053
Operating Expenses	1,060,039	1,290,489	1,314,458	1,220,737	1,059,885	1,136,880
Capital Outlay	-	-	-	-	-	-
Debt Service	732,884	1,206,140	651,890	-	-	-
Total Expenditures	2,726,908	3,464,339	2,959,531	1,478,702	1,339,597	1,436,933
OTHER FINANCING USES						
Operating Transfers Out	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	2,726,908	3,464,339	2,959,531	1,478,702	1,339,597	1,436,933
Net Increase (Decrease) in Retained Earnings	228,882	-	-	79,062	-	-
RETAINED EARNINGS JULY 1	1,477,697	1,706,579	1,706,579	17,299,590	17,378,652	17,378,652
RETAINED EARNINGS JUNE 30	\$ 1,706,579	\$ 1,706,579	\$ 1,706,579	\$ 17,378,652	\$ 17,378,652	\$ 17,378,652

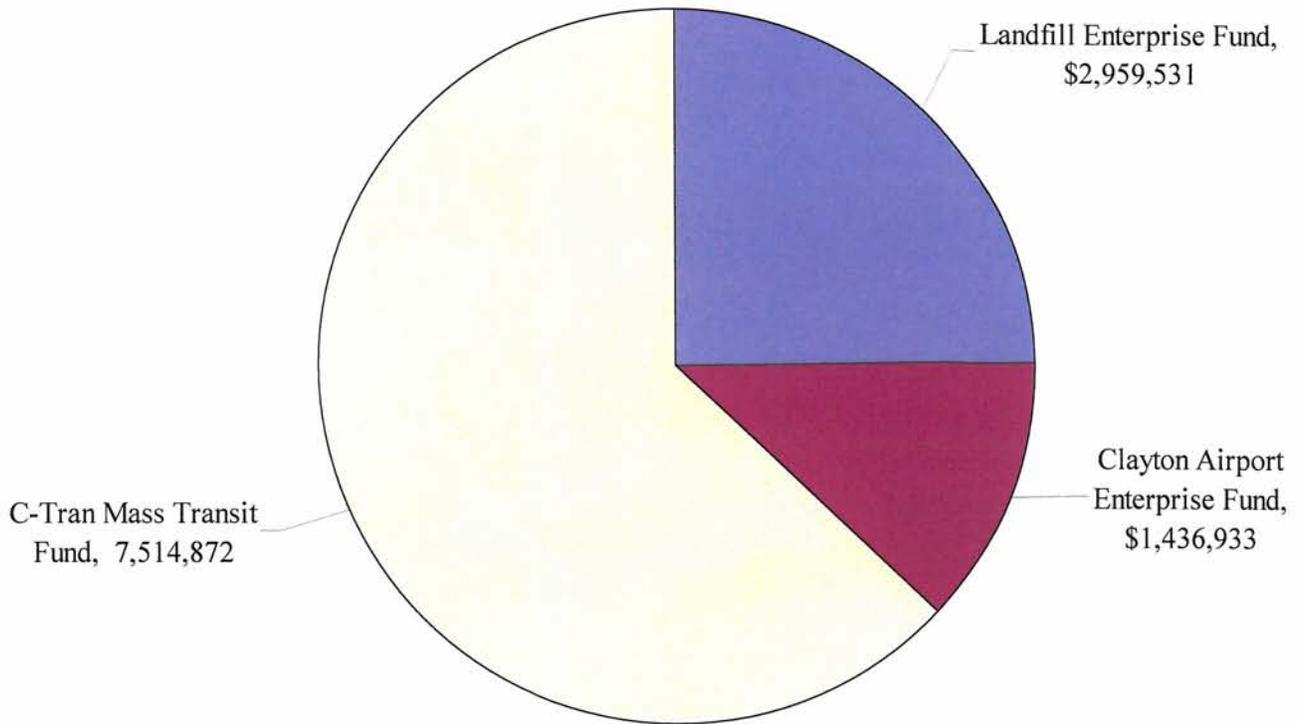
CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND
CHANGES IN RETAINED EARNINGS FOR ENTERPRISE FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

C-TRAN MASS TRANSIT ENTERPRISE FUND			
	<u>FY 2007</u> <u>ACTUAL</u>	<u>FY 2008</u> <u>ESTIMATED</u>	<u>FY 2009</u> <u>BUDGET</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	1,800,000	1,800,000
Fines and Forfeitures	-	-	-
Interest and Dividend Income	-	-	-
Other Revenues	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	-	1,800,000	1,800,000
OTHER FINANCING SOURCES			
Appropriation from Fund Bal	-	-	-
Operating Transfers In	-	3,926,057	5,714,872
Proceeds of Prop/Casualty	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues and Other Financing Sources	-	5,726,057	\$ 7,514,872
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Personnel Services	-	210,417	174,282
Operating Expenses	-	5,515,640	7,340,590
Capital Outlay	-	-	-
Debt Service	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	-	5,726,057	7,514,872
OTHER FINANCING USES			
Operating Transfers Out	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures and Other Financing Uses	-	5,726,057	7,514,872
	<hr/>	<hr/>	<hr/>
Net Increase (Decrease) in Retained Earnings	-	-	-
RETAINED EARNINGS JULY 1	<hr/>	<hr/>	<hr/>
RETAINED EARNINGS JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGET
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	3,924,461	6,583,936	6,170,464
Fines and Forfeitures	-	-	-
Interest and Dividend Income	425,633	-	-
Other Revenues	14,285	20,000	26,000
Total Revenues	4,364,379	6,603,936	6,196,464
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	-	-
Operating Transfers In	-	3,926,057	5,714,872
Proceeds of Prop/Casualty	149,175	-	-
Total Revenues and Other Financing Sources	4,513,554	10,529,993	11,911,336
EXPENDITURES			
Personnel Services	1,191,950	1,457,839	1,467,518
Operating Expenses	2,280,776	7,866,014	9,791,928
Capital Outlay	-	-	-
Debt Service	732,884	1,206,140	651,890
Total Expenditures	4,205,610	10,529,993	11,911,336
OTHER FINANCING USES			
Operating Transfers Out	-	-	-
Total Expenditures and Other Financing Uses	4,205,610	10,529,993	11,911,336
Net Increase (Decrease) in Retained Earnings	307,944	-	-
RETAINED EARNINGS JULY 1	18,777,287	19,085,231	19,085,231
RETAINED EARNINGS JUNE 30	\$ 19,085,231	\$ 19,085,231	\$ 19,085,231

**CLAYTON COUNTY, GEORGIA
FY 2009 ESTIMATED EXPENDITURES
ENTERPRISE FUNDS**



CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING
SOURCES AND USES FOR ALL BUDGET FUNDS
FISCAL YEAR ENDED JUNE 30, 2009

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
REVENUES							
Property Taxes	\$ 72,090,982	\$ 21,537,550	\$ -	\$ -	\$ -	\$ -	\$ 93,628,532
Other Taxes and Assessments	54,908,347	3,183,373	-	60,413,366	-	-	118,505,086
Licenses and Permits	7,600,868	-	-	-	-	-	7,600,868
Intergovernmental	3,322,842	-	-	-	-	20,483,434	23,806,276
Charges for Services	21,252,406	6,359,367	-	-	6,170,464	-	33,782,237
Fines and Forfeitures	5,604,759	2,287,641	-	-	-	-	7,892,400
Interest and Dividend Income	2,123,720	170,000	-	-	-	0	2,293,720
Contributions	-	-	-	-	-	4,289,976	4,289,976
Other Revenues	705,764	53,700	-	-	26,000	-	785,464
Total Revenues	167,609,688	33,591,631	-	60,413,366	6,196,464	24,773,410	292,584,559
OTHER FINANCING SOURCES							
Appropriation from Fund Balance	-	-	-	-	-	-	-
Appropriation from Capital Impr. Res	-	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-	-
Operating Transfers In	640,000	1,691,251	3,632,216	-	5,714,872	-	11,678,339
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	300,000	-	-	-	-	-	300,000
Sale of Obsolete/Surplus Material	-	-	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-	-
Total Other Financing Sources	940,000	1,691,251	3,632,216	-	5,714,872	-	11,978,339
Total Revenues and Other Financing Sources	\$ 168,549,688	\$ 35,282,882	\$ 3,632,216	\$ 60,413,366	\$ 11,911,336	\$ 24,773,410	\$ 304,562,898
EXPENDITURES							
Personnel Services	\$ 113,857,926	\$ 23,168,202	\$ -	\$ -	\$ 1,467,518	\$ 14,438,030	\$ 152,931,676
Operating Expenses	43,501,777	9,117,459	-	-	9,791,928	10,335,380	72,746,544
Capital Outlay	852,150	732,900	-	58,262,336	-	-	59,847,386
Debt Service	2,249,653	825,194	3,632,216	-	651,890	-	7,358,953
Total Expenditures	160,461,506	33,843,755	3,632,216	58,262,336	11,911,336	24,773,410	292,884,559
OTHER FINANCING USES							
Operating Transfers Out	8,088,182	1,439,127	-	2,151,030	-	-	11,678,339
Total Expenditures and Other Financing Uses	\$ 168,549,688	\$ 35,282,882	\$ 3,632,216	\$ 60,413,366	\$ 11,911,336	\$ 24,773,410	\$ 304,562,898

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 2009 and FY 2008. 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 2007 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 2008.

Of particular note is that certain budgets were adjusted during the course of FY 2008. 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 adjusted FY 2008 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 are representative of the types of budgetary increases exhibited for FY 2008. 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 2009 and 2008 budget information, there are several factors and events to be considered. One of the major decreases involves the amount budgeted in the General Fund. The General Fund decrease of \$5,638,396 includes funding cuts in several functions brought on by the weakening economy and an anticipated decrease in revenues.

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2009

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ORIGINAL BUDGET</u>	<u>FY 2008 ADJUSTED BUDGET</u>	<u>FY 2009 ADOPTED BUDGET</u>
GENERAL FUND				
General Government				
Commissioners	\$860,711	\$1,122,423	\$1,200,357	\$1,226,818
Safety Director	1,068	0	0	0
Economic Development	250,973	366,193	406,593	223,789
Staff Attorney	411,209	534,904	535,103	537,009
Internal Audit	344,915	405,537	425,844	363,401
Finance	2,877,728	3,656,455	3,659,753	3,415,153
Risk Management	591,556	797,148	804,710	934,599
Computer Center	2,995,582	3,549,695	5,569,975	5,011,726
Personnel	866,758	951,543	955,105	979,822
Central Services	1,607,319	1,229,430	1,276,576	1,184,568
Professional Services	5,497,148	2,166,470	2,166,468	2,618,338
Registrar	1,200,626	888,887	926,073	1,134,369
Total General Government	<u>17,505,593</u>	<u>15,668,685</u>	<u>17,926,557</u>	<u>17,629,592</u>
Tax Assessment and Collections				
Tax Commissioners	1,715,991	1,808,404	1,848,310	1,863,108
Tax Assessors	1,628,281	1,702,216	1,703,844	1,802,155
Total Tax Assessment and Collections	<u>3,344,272</u>	<u>3,510,620</u>	<u>3,552,154</u>	<u>3,665,263</u>
Courts and Law Enforcement				
Superior Court	7,644,660	5,489,911	5,514,207	5,505,889
State Court	1,408,897	1,613,718	1,613,777	1,513,926
Magistrate Court	836,364	945,807	1,009,457	1,117,219
Juvenile Court	3,961,932	4,165,581	4,241,545	4,262,588
Probate Court	754,853	791,078	836,406	864,020
Clerk of Superior/Magistrate Court	2,158,607	2,255,826	2,297,257	2,288,922
Clerk of State Court	1,059,193	1,129,770	1,134,867	1,178,875
Solicitor of State Court	1,723,293	1,852,638	1,854,189	1,821,623
District Attorney	3,154,451	3,012,793	3,098,560	3,292,725
State Adult Probation	20,679	20,369	20,369	16,812
Correctional Facility	3,556,525	3,818,777	3,857,957	4,328,018
Sheriff	28,568,761	27,436,239	27,874,498	28,077,332
Total Courts and Law Enforcement	<u>54,848,215</u>	<u>52,532,507</u>	<u>53,353,089</u>	<u>54,267,949</u>
Public Safety				
County Police	19,980,128	22,297,238	23,849,303	21,994,373
School Crossing	379,068	413,580	413,580	424,760
Narcotics Unit	1,953,605	2,380,482	2,564,988	2,192,449
EMS Rescue	5,728,044	7,675,490	7,682,730	7,222,765
Central Communications	287,472	285,708	285,708	466,917
Technical Support	1,237,849	1,182,455	30,976	0

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2009

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ORIGINAL BUDGET</u>	<u>FY 2008 ADJUSTED BUDGET</u>	<u>FY 2009 ADOPTED BUDGET</u>
GENERAL FUND, CONTINUED				
Community Development	2,217,629	2,418,895	5,624,903	1,703,431
Community Development - Planning and Zoning	531,456	646,033	1,003,196	1,062,313
Emergency Management	126,757	200,021	200,843	225,518
Animal Control	442,305	586,908	588,256	795,059
Code Enforcement	0	0	1,281,304	1,297,541
Total Public Safety	<u>32,884,313</u>	<u>38,086,810</u>	<u>43,525,787</u>	<u>37,385,126</u>
Transportation and Development				
Transportation & Development	6,058,174	6,182,491	6,438,919	6,132,498
Transportation & Development - Traffic Engineering	2,057,057	2,452,925	2,827,847	2,671,644
Public Transit System	0	0	133,988	0
Total Transportation and Development	<u>8,115,231</u>	<u>8,635,416</u>	<u>9,400,754</u>	<u>8,804,142</u>
Libraries	<u>3,506,757</u>	<u>3,639,740</u>	<u>3,655,365</u>	<u>3,594,205</u>
Parks and Recreation	<u>6,311,297</u>	<u>7,942,329</u>	<u>8,334,570</u>	<u>8,585,345</u>
Health and Welfare				
Department of Human Resources	986,844	1,067,000	1,067,000	1,067,000
Family and Children Services	146,156	146,532	146,532	146,708
Total Health and Welfare	<u>1,133,000</u>	<u>1,213,532</u>	<u>1,213,532</u>	<u>1,213,708</u>
Other General Government				
County Garage	5,715,066	6,296,805	4,615,472	4,817,368
Refuse Control	1,629,588	1,660,489	1,707,051	1,753,305
Building and Maintenance	2,083,688	2,176,673	2,205,623	2,220,157
Extension University of Georgia	238,997	273,393	273,573	269,505
Other General Government	17,326,112	15,585,540	22,567,316	16,255,841
Archives	279,152	462,720	7,197	0
Total Other General Government	<u>27,272,603</u>	<u>26,455,620</u>	<u>31,376,232</u>	<u>25,316,176</u>
Other Financing Uses				
Operating Transfers Out	5,580,804	5,445,834	1,850,044	8,088,182
Total Other Financing Uses	<u>5,580,804</u>	<u>5,445,834</u>	<u>1,850,044</u>	<u>8,088,182</u>
Total General Fund	<u>160,502,085</u>	<u>163,131,093</u>	<u>174,188,084</u>	<u>168,549,688</u>
DEBT SERVICE FUND	<u>4,275,786</u>	<u>4,277,600</u>	<u>4,277,600</u>	<u>3,632,216</u>

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2009

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ORIGINAL BUDGET</u>	<u>FY 2008 ADJUSTED BUDGET</u>	<u>FY 2009 ADOPTED BUDGET</u>
SPECIAL REVENUE FUNDS				
Fire District Fund	\$20,483,692	\$21,566,134	\$23,432,156	\$22,974,902
Parks and Recreation Fund	1,015,733	868,233	991,821	942,234
Hotel/Motel Tax Fund	419,623	337,500	337,500	362,500
Tourism Authority Fund	651,723	675,000	751,000	725,000
Emergency Telephone System Fund	3,708,785	3,802,350	4,549,236	4,397,546
Federal Narcotics Fund	392,579	240,000	1,057,646	790,150
State Narcotics Fund	200,455	141,000	142,774	111,000
Jail Construction and Staffing Fund	517,000	569,000	569,000	602,000
Juvenile Supplemental Services Fund	36,273	30,000	30,000	30,000
Drug Abuse Treatment and Education Fund	149,133	148,878	148,878	150,750
Alternative Dispute Resolution Fund	188,811	194,282	194,282	232,501
Victim Assistance Fund	563,178	640,501	641,476	651,691
Domestic Seminars Fund	25,885	30,000	30,000	26,000
State Court Technology Fee Collection Fund	13,742	140,000	248,275	150,000
Collaborative Authority Fund	82,842	0	65,197	12,500
Aging Grant Fund	1,099,290	350,000	1,307,696	350,000
HUD Grants Fund	3,055,209	603,000	7,406,511	0
Other County Grants Fund	5,548,420	2,193,694	7,717,063	1,318,751
Law Library Fund	135,268	89,300	89,300	100,836
SPLOST Fund (295)	0	54,000,000	54,000,000	0
Street Lights Fund	1,220,879	1,139,000	1,139,000	1,354,521
Total Special Revenue Funds	<u>39,508,520</u>	<u>87,757,872</u>	<u>104,848,811</u>	<u>35,282,882</u>
CAPITAL PROJECT FUNDS				
Health Department Capital Project Fund (303)	854,299	0	0	0
Police Headquarters/E911 Fund (310)	760,443	0	0	0
Courthouse Capital Project Fund (305)	0	0	0	0
Roads & Recreation Capital Project Fund (306)	39,146,559	51,849,154	89,223,280	60,413,366
Total Capital Project Funds	<u>40,761,301</u>	<u>51,849,154</u>	<u>89,223,280</u>	<u>60,413,366</u>
TOTAL GOVERNMENTAL FUNDS	<u>245,047,692</u>	<u>307,015,719</u>	<u>372,537,775</u>	<u>267,878,152</u>
INTERNAL SERVICE FUNDS				
Workers Compensation Fund	1,309,065	1,831,693	1,831,693	2,110,184
Medical Self Insurance Fund	18,369,677	20,210,219	20,210,219	22,663,226
Total Internal Service Funds	<u>19,678,742</u>	<u>22,041,912</u>	<u>22,041,912</u>	<u>24,773,410</u>
DISCRETELY PRESENTED COMPONENT UNITS				
Landfill Enterprise Fund	2,729,722	3,464,339	3,464,339	2,959,531
C-Tran Mass Transit Fund	7,425,491	5,726,057	5,726,057	1,436,933
Clayton Airport Enterprise Fund	1,482,378	1,339,597	1,339,597	7,514,872
Total Discretely Presented Component Units	<u>11,637,591</u>	<u>10,529,993</u>	<u>10,529,993</u>	<u>11,911,336</u>
TOTAL OF ALL FUNDS	<u>\$276,364,025</u>	<u>\$339,587,624</u>	<u>\$405,109,680</u>	<u>\$304,562,898</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 revenue shortfalls that might occur due to unanticipated events in the local or national economy, or an unexpected downturn in the rate of construction activity occurring in the immediate area. 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. The expectation of the County with respect to revenue forecasting is to maintain an adequate fund balance while providing increased services to the taxpayers.

As an integral first step in the FY 2009 revenue projection process, total tax revenue collections through the end of FY 2008 are estimated. Also, a history of the past 3 fiscal years of tax digest growth is examined. Other revenues such as the Local Option Sales Tax (LOST), fines, fees, service charges, and other revenues are considered on a line-by-line basis, again looking at a 3 year history of their performance.

With this information, a review of the current digest with the Tax Assessor's office provides the final details to the Finance staff of expected future digest growth for the next fiscal year. 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. To provide for the new millage that will be assessed, a calculation is performed to determine the amount of expected tax revenue, taking into consideration the dollar amount of LOST rollback. The goal of the process is to produce a revenue estimate that the administration 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 are a little more difficult to forecast such as drug forfeitures or gifts and donations.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

General Fund

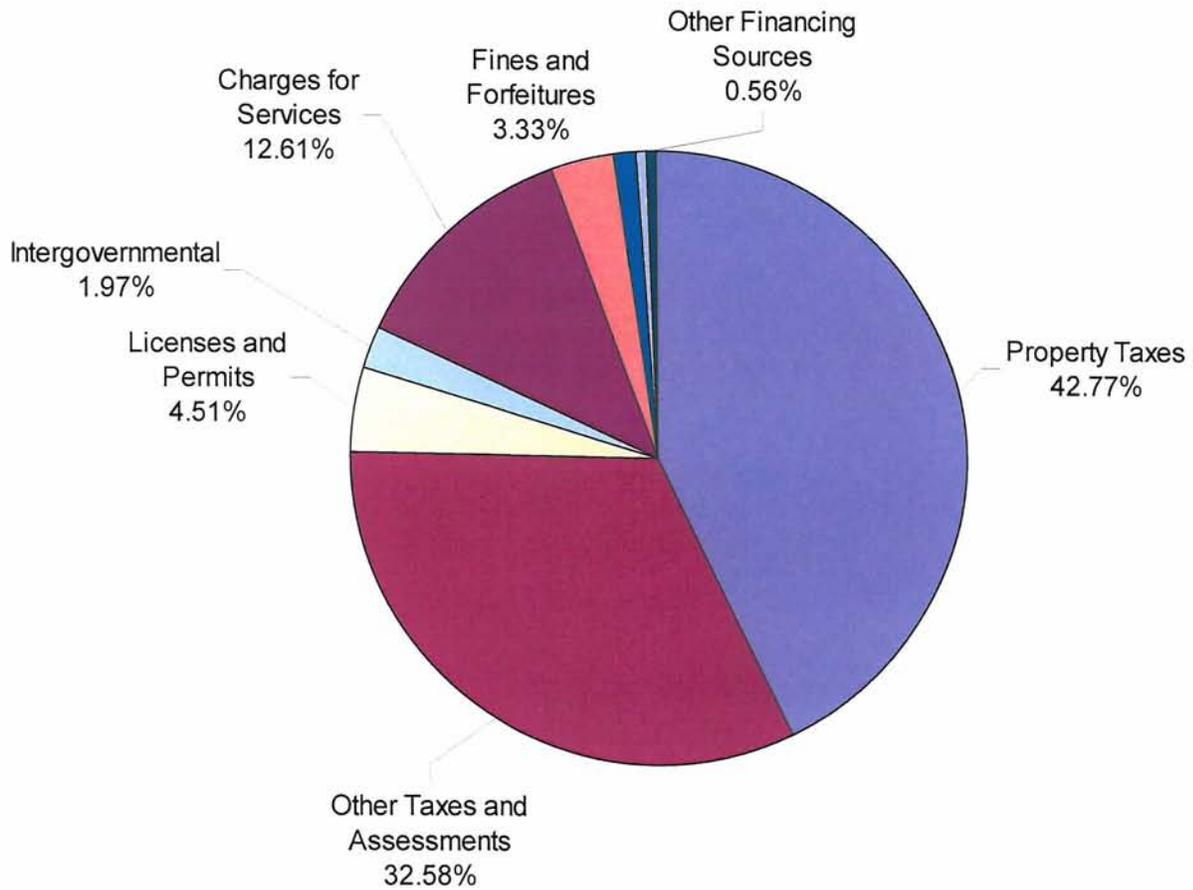
The General Fund is the principal operating fund for the County. The revenue it uses provides a number of services to the citizens. This revenue is derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The accompanying pie chart indicates the dependency of the County on taxes as the major revenue source to pay for operations of the General Fund. Just over seventy-five percent of the General Fund revenues for FY 2009 will be derived from only two sources: ad valorem (i.e., real and personal property), and sales and use taxes. The next largest category of revenue is charges for services. The remaining revenue sources are all less substantial in nature.

In comparison to the previous fiscal year, it is anticipated that the General Fund revenue numbers for FY 2009 will decline. More specifically, collection of the General Fund's major revenue source, property tax, is projected to grow very little for the upcoming year.

COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGET	FY 2009 PERCENT OF TOTAL
Property Taxes	\$ 51,379,143	\$ 69,007,904	\$ 69,044,661	\$ 72,090,982	42.77%
Other Taxes and Assessments	54,850,051	54,648,446	57,978,643	54,908,347	32.58%
Licenses and Permits	6,989,995	7,395,721	7,583,906	7,600,868	4.51%
Intergovernmental	4,531,644	3,313,642	3,191,664	3,322,842	1.97%
Charges for Services	17,250,454	17,043,206	18,782,682	21,252,406	12.61%
Fines and Forfeitures	3,225,065	3,445,661	3,342,101	5,604,759	3.33%
Interest and Dividend Income	2,004,712	2,490,154	1,922,700	2,123,720	1.26%
Other Revenues	770,985	999,619	474,046	705,764	0.42%
Other Financing Sources	913,515	1,881,099	11,867,681	940,000	0.56%
Total Revenues	\$ 141,915,564	\$ 160,225,452	\$ 174,188,084	\$ 168,549,688	100.00%

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2009 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE
SOURCES



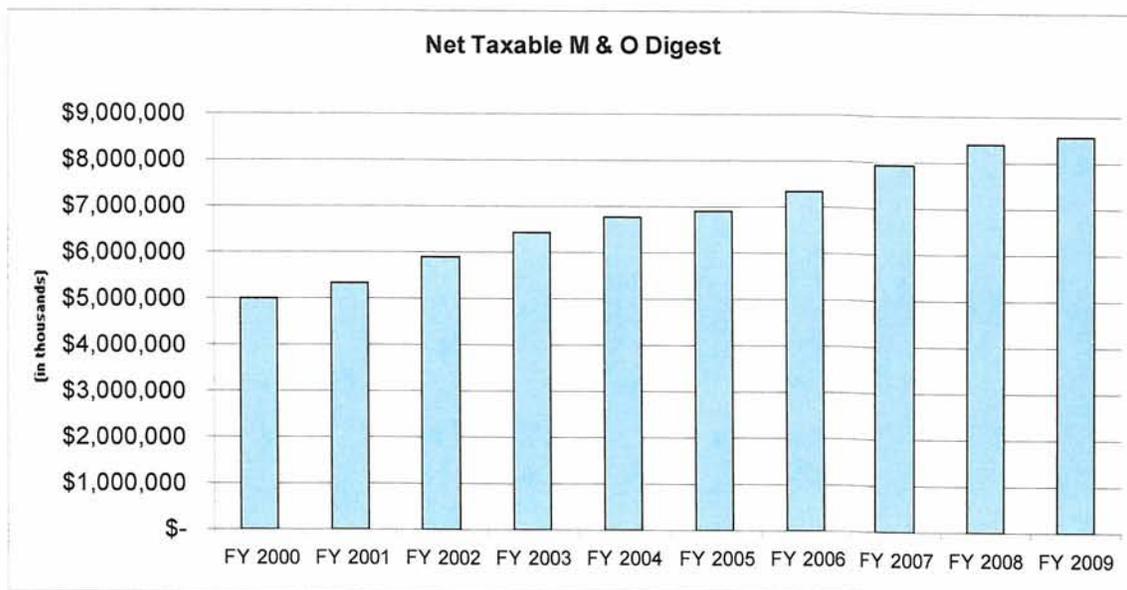
CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Property Taxes

When comparing annual increases 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. The increase in the digest is typically more significant in those years when the fair market values of existing property have been updated. As shown in the following tabular information, the 2001 calendar year net taxable digest, which represents a reassessment year, increased 11 percent over the previous year.

It is very important to understand cyclical trends in the digest. Over the past four years the average increase in the tax digest was 5.58%. 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 2009 fiscal year.

Digest Information	Fiscal Year	Net Taxable M & O Digest (in thousands)	Digest Growth	Net Mill Rate	Percentage Change in Millage
1999 Tax Year (Actual)	FY 2000	\$ 5,008,266	N/A	3.970	N/A
2000 Tax Year (Actual)	FY 2001	\$ 5,317,872	6.182%	3.913	-1.436%
2001 Tax Year (Actual)	FY 2002	\$ 5,906,130	11.062%	4.047	3.424%
2002 Tax Year (Actual)	FY 2003	\$ 6,446,532	9.150%	5.882	45.342%
2003 Tax Year (Actual)	FY 2004	\$ 6,769,846	5.015%	6.882	17.001%
2004 Tax Year (Actual)	FY 2005	\$ 6,901,574	1.946%	7.243	5.246%
2005 Tax Year (Actual)	FY 2006	\$ 7,329,331	6.198%	7.781	7.428%
2006 Tax Year (Actual)	FY 2007	\$ 7,937,273	8.295%	8.764	12.633%
2007 Tax Year (Actual)	FY 2008	\$ 8,430,998	6.220%	8.521	-2.773%
2008 Tax Year (Projected)	FY 2009	\$ 8,567,466	1.619%	8.963	5.187%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Based on historical information, the staff anticipates that the growth in the net tax digest for the current calendar year 2008 will be approximately 1.62 percent. This is based on a detailed review of the number and amount of reassessment notices and appeals projected. Clayton County has a number of very large taxpayers that can change the collection rate of the levy rather significantly if they all appeal their assessment notices. With this information in mind, a conservative estimate of the final net tax digest has been estimated and a mill rate set so that the County can operate effectively in FY 2009.

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. By factoring the mill rate to compensate for the impact of reassessments and the L.O.S.T., the average amount of property taxes paid by the average homeowner into the County's General Fund remains fairly constant and one of the lowest in the State of Georgia.

EXAMPLE OF A TAX BILL FY 2009			EXAMPLE OF A TAX BILL FY 2008		
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		13.453	Gross Mill Rate		13.453
Gross M&O Taxes Payable		672.65	Gross M&O Taxes Payable		672.65
Sales Tax Rebate Initiative	10,000		Sales Tax Rebate Initiative	10,000	
Net Mill Rate	8.963	(89.63)	Net Mill Rate	8.521	(85.21)
Net M&O Taxes Payable		583.02	Net M&O Taxes Payable		587.44
Net Taxable Value	50,000		Net Taxable Value	50,000	
L.O.S.T. Rebate	4.490	(246.60)	L.O.S.T. Rebate	4.932	(246.60)
Final M&O Taxes Payable		336.42	Final M&O Taxes Payable		340.84

Real and Personal 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 24.1 percent of tax revenue. This stable and relatively inelastic source of revenue is computed as the arithmetic function of the net assessed value of taxable property and the mill rate. The assessed value is calculated as 40 percent of the property's fair market value. The current State of Georgia statutes require that the fair market value of property be determined as of January 1 of the tax year. Before applying the mill rate, the assessed value is further reduced by any applicable property exemptions (e.g., homestead, disabled veteran, former Governor Barnes' Tax Initiative). A mill for tax purposes is defined as \$1.00 for each thousand dollars of assessed value

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Other Taxes and Assessments

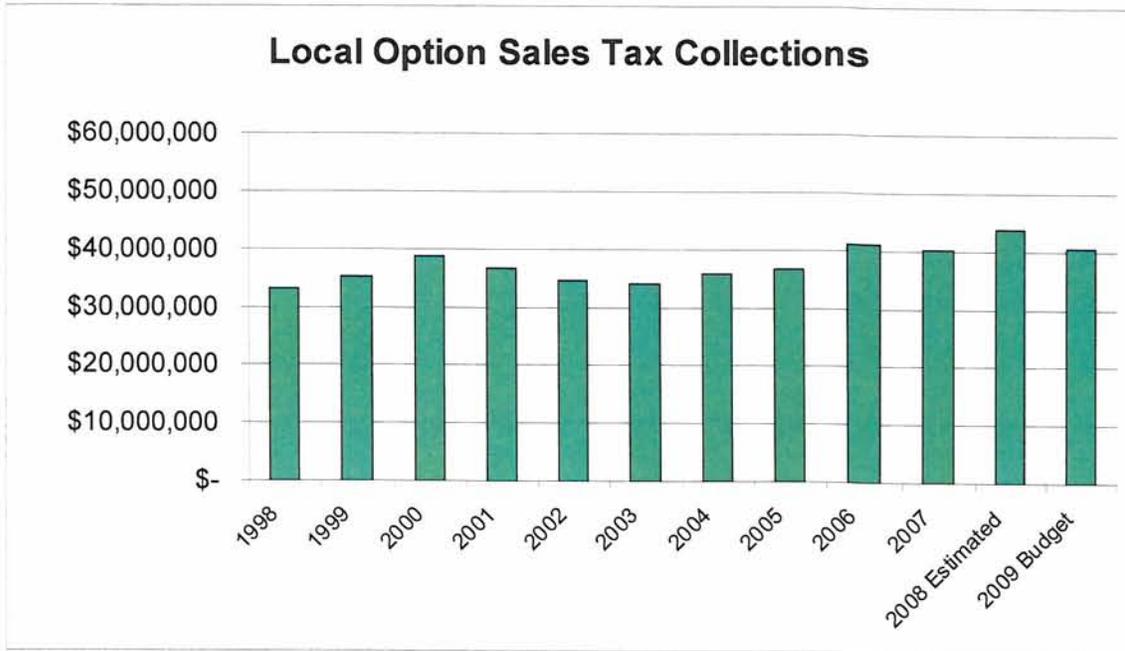
The revenue projections for FY 2009 are based on the assumption that the mill rate for the Maintenance and Operations (M&O) will decrease slightly, based on changes in the General Fund base millage and the fluctuations of the LOST rollback. As in previous years, the revenue estimate includes a factor of 5 percent to cover those taxes that are billed but uncollected in the year levied. The County has historically collected at least 95 percent within the current fiscal year of the current year's tax levy.

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 73.8 percent and the Insurance Premium 16.9 percent of Other Taxes and Assessments budgeted for FY 2009. Representing a slight increase as a percentage of revenues as in the prior year's budget, the sales tax and insurance premium continue to be an important component of the County's revenues. In contrast to the property tax, one benefit of the L.O.S.T. is that this revenue source has a cash flow that is fairly consistent over the entire twelve months of the year.

On the downside, the L.O.S.T. revenue source is considered to be extremely elastic, with collections being heavily dependent on the prevailing local economic conditions. Retail sales continue to be slower than usual and most likely will not rebound until such time that the national economy as a whole improves.

From a budgetary standpoint, the estimation of sales and use tax revenues for FY 2009 using historical data is difficult at best. Because of operational, data collection, and reporting problems experienced by the State of Georgia Department of Revenue during the past few fiscal years, the revenue flows from this source have provided a low level of predictability. Revenue collections in FY 2006 reached a high of \$40.9 million. The 2009 budget amount for L.O.S.T. is \$40.5 million. In trying to extrapolate a trend line there is no way of ascertaining precisely the effect that is attributable to the Georgia Department of Revenue's efforts to reduce a backlog of filings from previous periods.

**CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS**



As can be seen in the chart above, this particular revenue source has a rather elastic quality and fluctuates up or down according to the prevailing economic conditions. The staff estimates that there is a good possibility that the local economy will remain stable throughout FY 2008. This is why the budget, in an effort to be conservative, will remain close to last year's collection level for this revenue source. The County's goal is to maintain this reserve at the current years rebate amount. Currently, the reserve is under funded, but with an upturn in the economy this situation will be remedied.

Charges for Services

The third largest revenue source for the County is the collection of fees for services rendered. This revenue component is 12.61 percent of the total revenue budget. There are 51 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. These items are generally budgeted at a level of the prior year's actual collections unless some additional information or State of Georgia statute changes are in effect.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Licenses and Permits

This revenue source accounts for the various permits and licenses that the County sells. This revenue component is about 4.51 percent of the total revenue budget. There are 12 line item revenue accounts in this classification. These items include business licenses, building permits, marriage licenses, and pistol permits. These items are generally budgeted at a level of the prior year's actual collections unless some additional information or State of Georgia statute changes are in effect.

Fines and Forfeitures

This revenue source is primarily generated by the Superior, State, Magistrate, Probate and Juvenile Courts. There is also some revenue from false alarm fines and library fines included in this category. Fines and Forfeitures comprise about 3.32 percent of total County revenues. Estimates for these items are based primarily on historical collection patterns.

Other Financing Sources

This revenue source is primarily Inter-fund transfers to the General Fund. There is also some revenue from sales 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 only and is used when unexpected expenditures arise that can not be funded by any other revenue source due to the size or nature of the expenditure. Appropriation from fund balance is not a budgeted expense.

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 1.97 percent of total County revenues. These items are generally budgeted at a level of the prior year's actual collections unless some additional information or Federal or State statute changes are in effect.

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 approximately one percent of total revenues. The amount budgeted for FY 2009 represents an increase over the prior fiscal year. One of the principal reasons for this is the staff's belief that interest rates which have risen steadily over the past 24 months will result in an increase in the rates the County will receive for investing its idle cash. There is however also the possibility that as the County uses its cash reserves to cover operating expenses until the property tax revenue comes in, there will be declining cash balances available for investment and interest earnings.

Other Revenues

As a basic guideline, the remaining component included in the Other Revenues category is budgeted at a level consistent with the prior year's collections. This component comprises less than one percent of the total budgeted revenues.

Other Funds

In addition to the General Fund, four other funds provide significant revenue for the overall County operations. They are the Fire District Fund, the Emergency Telephone System Fund, the Landfill Enterprise Fund, and the Airport 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 the fire prevention and suppression activities for all unincorporated areas of the County except for the cities, which have decided to maintain their own fire departments. To provide a funding mechanism that will ensure that only those individuals living in the area receiving these fire services pay for the services, a special tax district was created. Generally accepted accounting principals 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 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 this particular service. Almost 95 percent of the total revenues for this fund are generated from the taxation of real and personal property. Thus, the revenue for the Fire District Fund is considered very stable even in an economic downturn.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Fire District Fund (continued)

A major factor adversely impacting the revenues of this special revenue fund is the annexation of property. Any property that the cities annex is removed from the special tax district digest that funds the Fire Services function. Much of the property being annexed is commercial or potential commercial sites that generally represent those parcels having higher fair market values. This process of selective attrition results in the tax digest for the Fire District Fund having an even higher concentration of residential property in its make-up.

The Fire District millage will remain a net 3.90 mills. Over the course of the last 8 years the Fire District Fund has been able to accumulate a capital improvement reserve for renovating and building a number of new stations to meeting the county's growing needs.

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 E911 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 grown at a rate of 5.0 to 9.0 percent annually and generally parallels the percentage of increase in population. As is true with other funds, the projection of revenue from this source is conservative. The Georgia General Assembly is considering a measure to enact an E-911 surcharge on internet based phone systems. This would have a positive impact of future 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. The tipping fees are based on a rate of \$40.00 per ton. No property tax dollars are budgeted to fund the Landfill Enterprise Fund. The table and chart following this discussion, indicates the major revenue sources for this fund.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

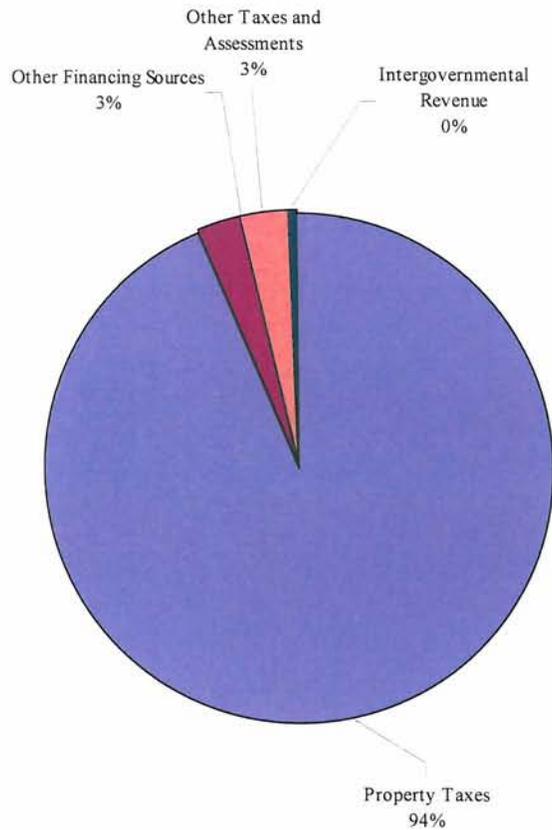
Clayton Airport Enterprise Fund

The Clayton Airport Enterprise Fund accounts for the cost of operating the County's airport. The original purchase of this airport was funded through Federal Aviation Administration grants. Major revenues for the Clayton Airport Enterprise Fund are from landing, storage, and fueling service fees. No property tax dollars are budgeted to fund the Airport Enterprise Fund. The table and chart following this discussion, indicate the major revenue sources for this fund.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2009 COMPARISON OF FIRE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF FIRE FUND PRINCIPAL REVENUE SOURCES

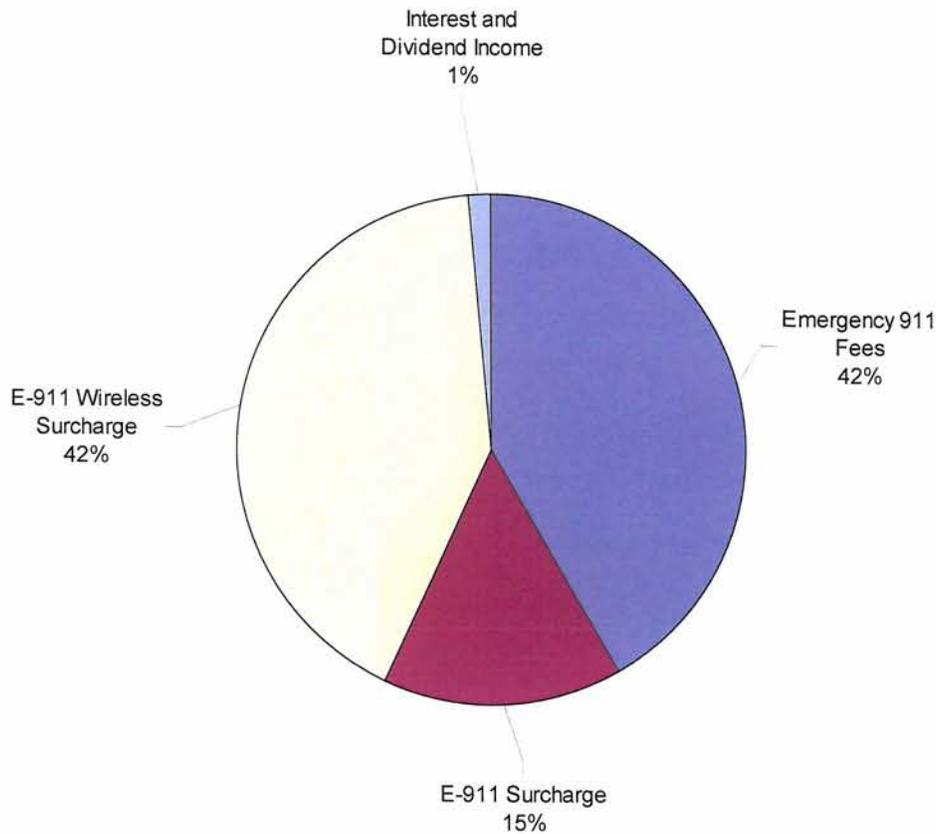
Revenue Source	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGETED	FY 2009 PERCENT OF TOTAL
Property Taxes	\$ 18,189,929	\$ 19,953,883	\$ 20,506,908	\$ 21,537,550	93.74%
Charges for Services	81,435	86,544	65,000	590,250	2.57%
Fines & Forfeitures	1,500	1,500	2,000	2,050	0.01%
Other Financing Sources	47,546	11,361	1,739,258	-	0.00%
Contributions	-	-	-	-	0.00%
Other Taxes and Assessments	923,317	854,176	891,726	741,352	3.23%
Other Revenues	497	1,466	500	1,200	0.01%
Intergovernmental Revenue	-	-	-	-	0.00%
Interest and Dividend Income	99,760	53,618	100,000	102,500	0.45%
Total Revenues	\$ 19,343,984	\$ 20,962,548	\$ 23,305,392	\$ 22,974,902	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2009 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

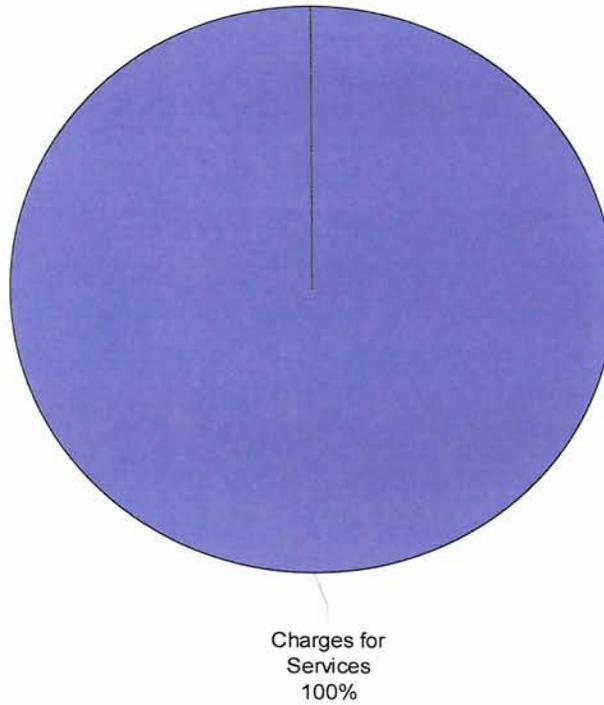
Revenue Source	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGETED	FY 2009 PERCENT OF TOTAL
Emergency 911 Fees	\$ 1,440,661	\$ 1,323,941	\$ 1,753,105	\$ 1,827,857	41.57%
E-911 Surcharge	710,014	766,852	650,000	670,708	15.25%
E-911 Wireless Surcharge	1,738,402	1,730,527	1,435,000	1,838,981	41.82%
Other Revenues	5,230	-	1,500	-	0.00%
Rental Income	-	-	-	-	0.00%
Other Financing Sources	1,602	1,545	555,998	-	0.00%
Promotional Revenue	-	-	-	-	0.00%
Interest and Dividend Income	76,876	59,458	55,000	60,000	1.36%
Total Revenues	\$ 3,972,785	\$ 3,882,323	\$ 4,450,603	\$ 4,397,546	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2009 COMPARISON OF LANDFILL ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

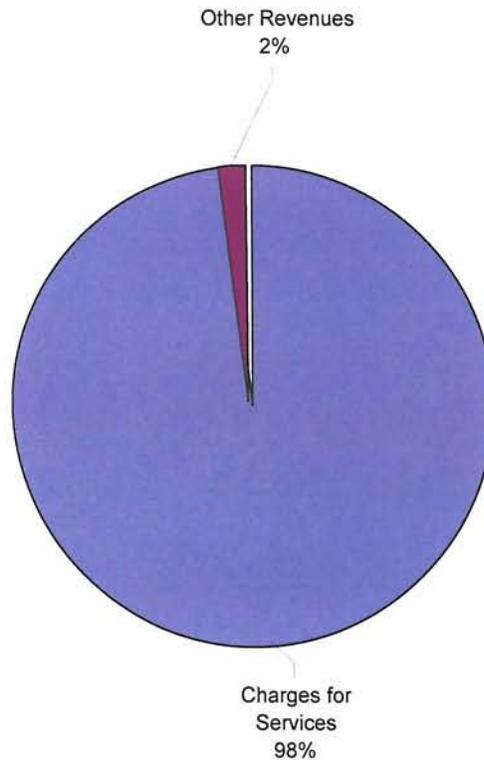
Revenue Source	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGETED	FY 2009 PERCENT OF TOTAL
Charges for Services	\$ 3,230,086	\$ 2,530,157	\$ 3,464,339	\$ 2,959,531	100.00%
Interest and Dividend Income	76,570	425,633	-	-	0.00%
Other Financing Sources	-	-	-	-	0.00%
Other Revenues	529	(40)	-	-	0.00%
Total Revenues	\$ 3,307,185	\$ 2,955,750	\$ 3,464,339	\$ 2,959,531	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2009 COMPARISON OF AIRPORT ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF CLAYTON AIRPORT ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGETED	FY 2009 PERCENT OF TOTAL
Charges for Services	\$ 966,026	\$ 1,394,304	\$ 1,319,597	\$ 1,410,933	98.19%
Intergovernmental Revenue	-	-	-	-	0.00%
Interest & Dividends	-	-	-	-	0.00%
Other Sources	-	149,175	-	-	0.00%
Other Revenues	9,946	14,285	20,000	26,000	1.81%
Total Revenues	\$ 975,972	\$ 1,557,764	\$ 1,339,597	\$ 1,436,933	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 2009 versus prior years. General fund revenues are expected to decrease as a result of the estimated tax digest decreasing. It should be noted that 62.8% total budgeted revenues involve tax supported funds (i.e., General Fund and the Fire District Fund) up from 54.4% last year. The remaining funds derive their revenue from such non-tax sources as surcharges, fines, user fees, and interest income.

Revenue Source	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 BUDGETED	FY 2009 PERCENT OF TOTAL
General Fund	\$ 141,915,564	\$ 160,225,452	\$ 174,188,084	\$ 168,549,688	55.34%
Fire Fund	19,343,984	20,962,548	23,305,392	22,974,902	7.54%
E-911 Fund	3,972,785	3,882,323	4,450,603	4,397,546	1.44%
Landfill Enterprise Fund	3,307,185	2,955,750	3,464,339	2,959,531	0.97%
Airport Enterprise Fund	975,972	1,557,764	1,339,597	1,436,933	0.47%
All Other Funds	171,281,469	112,576,118	198,361,665	104,244,298	34.23%
Total Revenues	\$ 340,796,959	\$ 302,159,955	\$ 405,109,680	\$ 304,562,898	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 liquidate 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. And also on the positive side, these funds generate interest income that in effect reduces the tax burden, by as much as one mill in some years, on the citizens.

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 3 years Clayton County has felt the impact of the sluggish 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 approximately 10% of operating revenue 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

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 2008, the Finance Department estimates that the fund balance will be about \$35.8 million. Clayton County is in the enviable position of having sufficient monies available to meet its cash flow shortfall, 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 general obligation bond rating is a very high Aa2 by Moody's Investors Service, Inc. and AA by Standard & Poor's Ratings Services.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	43,089,084	42,812,429	20,000,000	20,000,000

But more importantly from a strategic standpoint of funding needed services, this size fund balance provides the County with budgetary flexibility. Services in Clayton County have remained at constant levels throughout the past fiscal years.

Increases to the fund balance that typically occur from one year to the next come primarily from two sources. First, revenues are projected on a fairly conservative basis each fiscal year as well as the fact that the economy has begun a slow recovery. As a result, the County has ended each of these fiscal years with actual revenues easily exceeding the amount that was budgeted. The second component of fund balance growth has been on the expenditure side. Expenditures as a general rule are very rigidly scrutinized and are kept to a minimum level. The budget is prepared each year on a zero base. This means that departments must justify all expenditures. This process works very well for Clayton County and has helped to control spending. The General Fund uses the modified accrual basis of accounting for both budgeting and actual reporting purposes.

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

The following tabular information breaks the estimated fund balance at June 30, 2008 into some of the various components discussed earlier in this section. As indicated by the General Fund reserve, the Board has adopted as a fiscal policy, the Finance Department's recommendation that the County maintain a cash reserve equal to the L.O.S.T. rebate. Another reserve represents outstanding purchase orders and projects that were budgeted for FY 2008, but will not be completed until FY 2009. The third reservation of fund balance is for inventory carry forward from one fiscal year to the next. And lastly, 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 2009. These reserves are needed to account for the funds that have already been spent or obligated and are not available for appropriation.

Special Revenue Funds

Fire District Fund

The following table provides a comparison of the fund balance for the Fire District Fund over a four-year period. At the end of FY 2008 the Finance Department estimates that the fund balance will be about \$7.9 million. The level of cash reserves maintains the Fire Departments liquid position of having sufficient monies available to meet its cash flow and capital spending needs. The Fire District Fund currently operates with a special tax district mill rate of 3.90 mills. The Fire District Fund has built an adequate capital improvement reserve such that it can meet its physical plant needs going into FY 2009. The topic of setting an appropriate mill rate will need to be revisited whenever the need for staffing additional fire stations arises.

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

Fire District Fund (continued)

Major concerns in the way of annexation and consolidation of services still exist with the Fire District Fund. As the cities in the County continue to annex commercial property to increase their tax base, pressure is put on the County Fire Department to maintain its budget level as the special tax district digest gets smaller. Also, there has been some concern that the cities do not have adequate resources of their own to operate efficiently due to the number of times the County is called to assist in providing fire suppression services.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	4,989,383	7,190,072	7,979,939	7,979,939

The projected fund balance in the amount of \$7,979,939 on June 30, 2008 represents the combination of the Fire District Fund's minimum 10 percent of current revenues contingency reserve, with the remainder being available in the capital improvement reserve. The Fire Fund is on the modified accrual basis for both budgeting and actual reporting purposes.

Parks and Recreation Fund

The Parks and Recreation Fund is a self-supporting accounting entity in which the revenues collected from customers are expected to cover all of the expenditures incurred to provide the service. The following table provides a comparison of the fund balance for

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	78,379	217,694	354,083	354,083

the Parks and Recreation Fund over a four year period. At the end of FY 2008, the Finance Department estimates that the fund balance will increase to \$354,083. Parks and Recreation operates a number of parks, recreation centers and senior centers. Through these facilities revenues are collected for different programs (e.g., tennis instruction, ceramic classes, youth baseball, and youth football). The revenues are then used to pay the expenditures incurred to run the program, with any net proceeds being retained by the fund. As the Parks and Recreation Fund accumulates fund balance it is able to purchase additional capital for the County's recreation facilities. Fund balance has been on the decline but is increasing due to the funding of maintenance in the General Fund. Over the last couple of fiscal years the Parks and Recreation Fund has contributed significantly to

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

Parks and Recreation Fund (continued)

purchasing equipment for the McDonough Rd. Park, opening a tennis complex and maintaining The International Park, which has a man-made beach, water slides and two lakes. The projected fund balance in the amount of \$354,083 on June 30, 2008 represents net proceeds of program revenues over expenditures for FY 2008. This is the amount of money that is available for capital improvements. The Parks and Recreation Fund is on a modified accrual basis for both budgeting and actual reporting purposes.

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a self-supporting accounting entity in which the revenues collected from the County's Hotel/Motel tax are expected to cover all of the expenditures incurred to provide the service. The following table gives a comparison of the fund balance for the Hotel/Motel Tax Fund over a four-year period. The revenue generated by this fund comes from a tax surcharge to hotel/motel room stays. The monies are legally restricted for the promotion of tourism in Clayton County. Clayton County currently imposes a 6 percent tax surcharge on hotel/motel room stays. Of this amount, 2 percent is accounted for in the Hotel/Motel Tax Fund. The two percent will be spent at the discretion of the Board of Commissioners for tourism projects to promote Clayton County. The Hotel/Motel Fund is budgeted and reports on a modified accrual basis.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	793,370	744,268	1,071,325	1,071,325

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 to hotel/motel room stays. The monies are legally restricted for the promotion of tourism in Clayton County. Clayton County currently imposes a 6 percent tax surcharge on hotel/motel room stays. Of this amount, 4 percent is accounted for in the Tourism Authority Fund. The Clayton County

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

Clayton County Tourism Fund (continued)

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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	69,053	169,602	216,478	216,478

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. During fiscal year 2003 the Tourism Authority Board recommended that the capital reserve be used to complete renovations at the Clayton County International Park. This action depleted the reserve. For fiscal year 2008 the staff is estimating that the fund will continue back on its growth trend.

Emergency Telephone System Fund

The estimated fund balance for the Emergency Telephone System Fund at June 30, 2008 is \$ 4,187,148 as exhibited in the following table. The primary reason for the relatively stable fund balance trend is that the County maintains a conservative policy on expending these funds, has invested wisely in equipment, and has managed personnel needs efficiently.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	3,934,758	4,108,294	4,388,730	4,388,730

The Emergency Telephone System Fund has pledged 75 percent of its wireless revenue for the debt service on the new Police/E911 Building. 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 adequately fund expenditures for this fund for the foreseeable future. The Emergency Telephone System Fund is on a modified accrual basis for budgeting and actual reporting purposes.

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. Fund balance has declined because the Federal Narcotics Condemnation Fund has pledged 75 percent of its available fund balance towards the debt service on the new Police Headquarters/E911 Building. The following table gives a comparison of the fund balance for the Federal Narcotics Condemnation fund over a four-year period. These monies are legally restricted for the enhancement of law enforcement activities in Clayton County. This fund uses the modified accrual basis of budgeting and actual reporting.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	587,011	1,539,125	2,259,936	2,259,936

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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	177,088	121,355	154,030	154,030

The fund balance decline is attributable to expenses for training and crime prevention supplies 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 in providing correctional officer staff for the Clayton County Sheriff's Office. Correctional officers are assigned to staff the jail facility.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	109,831	634,746	923,149	923,149

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 pay 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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	29,898	20,770	26,038	26,038

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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	236	120	0	0

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 2007 are the Substance Abuse Program, Prevention Plus Program, Clayton House, the Clayton Center Adolescent Lighthouse Program and the Andrews Chapel Project. 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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	365,983	395,145	395,768	395,768

The operations of this fund are currently funded at adequate levels, as can be seen by the growth in the fund balance in the table above. 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. The Victim Assistance Fund also provides funding for the Securus House and the Southern Crescent Sexual Assault Center. These are approved programs by the State of Georgia and are eligible for funding from this source.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	4,303	254,146	\$115,238	\$115,238

The operations of this fund are currently significantly under funded. Due to the declining Court fines cuts in personnel and expenditures have been made. 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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	26,058	19,956	18,234	18,234

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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	217,289	367,278	420,280	420,280

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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	18,338	68	0	0

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

Clayton County Aging Grant Fund

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

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	50,274	78,540	0	0

currently funded at adequate levels as can be seen by the fund balance in the table above. This fund will maintain a low average fund balance in case any matching funds are needed during the fiscal year for an unanticipated grant or project. This fund uses the modified accrual basis for budgeting and reporting purposes.

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

Other County Grants/HUD Fund

The Other County Grants Fund is used to account for all other grants received by the County and is required by the Georgia Department of Community Affairs, relating to the Uniform Chart of Accounts. 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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	14	27,935	27,935	27,935

The operations of this fund are currently funded at adequate levels as can be seen by the fund balance in the table above. The HUD Fund has pledged \$600,000 a year, for 5 fiscal years, towards the debt service on the new Public Health facility. Fund balance has declined due to the pledge made to the Debt Service Fund. 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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	3,650	4,089	733	733

The operations of this fund are currently being examined. The fund uses the modified accrual basis for budgeting and actual reporting purposes.

Special Purpose Local Option Sales Tax Fund (SPLOST)

The SPLOST fund accounts for funds received from the proceeds of a special 1% sales tax. As of 2007 this fund is no longer utilized. The SPLOST proceeds are now part of the Capital Projects Fund. The basis of budgeting and reporting for this fund is the modified accrual basis.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	27,486,065	0	0	0

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

Street Lights Fund

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

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	356,373	134,666	135,516	135,516

Historically the growth in the fund balance has somewhat mirrored the increase in the number of subdivisions receiving this service. Even with the per fixture operating costs increasing each year, this level of fund balance should allow the County to keep the current rate structure in tact for at least the next few fiscal years. In projecting the fiscal year 2008 fund balance, it is assumed that revenues would be sufficient to cover all the expenditures incurred during the year. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	5,307,397	4,912,678	4,912,678	4,912,678

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

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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	1,223,866	1,477,697	1,124,201	1,124,201

The operations of this fund are currently funded at adequate levels, as can be seen in the fund balance in the table. Additionally, the tipping fee schedule is adjusted periodically to ensure the financial viability of this enterprise fund. No property tax dollars are budgeted to fund the Landfill Enterprise Fund. The County will be 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 Airport Enterprise Fund

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

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	16,626,935	17,299,590	17,314,562	17,314,562

The operations of this fund are currently funded at adequate levels, as can be seen in the fund balance in the table. No property tax dollars are budgeted to fund the Clayton Airport Enterprise Fund. This fund uses the accrual basis for budgeting and reporting.

C-Tran Mass Transit Enterprise Fund

The C-Tran Mass Transit Fund is newly established for the 2008 budget. This fund was established to track costs for the County's C-Tran Transit system. This fund uses the accrual basis for budgeting and actual reporting.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	0	0	0	0

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

Capital Project Funds

Health Department Fund

The Health Department Fund accounts for the construction of the public health center. This fund uses the modified accrual basis for budgeting and actual reporting.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	781,915	144,962	215,920	215,920

Jail/Judicial Complex

The Jail/Judicial Complex Fund accounts for the construction of the jail, courthouse and public administration building located in Jonesboro. This fund uses the modified accrual basis for budgeting and reporting purposes.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	667,870	790,139	790,139	790,139

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 primarily through Special Local Option Sales Tax receipts, grant revenues and proceeds from the Tourism Authority Revenue Bonds. This fund uses the modified accrual basis for budgeting and reporting.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	50,417,335	98,846,971	121,556,471	121,556,471

Police Headquarters/E911 Center Capital Projects Fund

This fund accounts for construction of the police headquarters and E911 center located in Jonesboro. This fund uses the modified accrual basis for budgeting and reporting purposes.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	930,406	912,883	914,614	914,614

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 based upon previous insurance carriers' cost charges. This fund uses the accrual basis for budgeting and actual reporting purposes.

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	713,460	1,286,308	1,790,308	1,790,308

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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ESTIMATED	FY 2009 PROJECTED
Fund Balance - June 30	3,468,115	4,120,307	4,314,087	4,314,087

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 Chairman of the Board of Commissioners for his consideration. The Chairman then forwards these requests to the Finance Department in order to calculate the financial implications of the requests.

After performing a detailed financial analysis, the Finance Department submits their recommendations to the office of the Chairman. The Chairman and his staff then review the recommendations of the Finance Department in order to formulate a recommendation for the Board of Commissioners. The ultimate decision on staffing changes is made by the Board of Commissioners.

In Fiscal Year Ending June 30, 2009, the Board of Commissioners recommended no additional positions in the General Fund. A net of one additional position was added in the Fire Fund. New Fire Station 14 is slated to open in Fiscal Year 2009.

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 all the new positions added for Fiscal Year 2009 and the department where they were added.

**Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2008
Fiscal Year Ending June 30, 2009**

FIRE FUND

Fire Department

Add 1 Battalion Chief, Pay Grade 29

Add 1 Support Services Captain, Pay Grade 28

Delete 1 Captain-Fire Prevention, Pay Grade 28

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

<u>DEPARTMENT</u>	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ACTUAL</u>	<u>FY 2009 BUDGET</u>
Animal Control	12	12	12
Board of Commissioners	16	19	19
Buildings & Maintenance	24	24	24
Central Communications/E911	48	50	50
Central Services	17	18	18
Clerk of State Court	20	20	20
Clerk of Superior/Magistrate Court	33	33	33
Community Development/Planning & Zoning	35	39	39
Correctional Facility	51	51	51
District Attorney	64	64	64
Economic Development Officer	3	3	3
Emergency Medical Services	87	111	111
Extension Service	7	8	8
Finance Department	41	44	44
Fire Department	238	255	256
Garage	22	22	22
Indigent Defense	3	3	3
Information Technology	51	51	51
Internal Audit	4	4	4
Juvenile Court	58	59	59
Library System	47	47	47
Magistrate Court	9	9	9
Narcotics	26	26	26
Parks & Recreation	103	103	103
Personnel Department	11	11	11
Police Department	324	380	380
Probate Court	11	12	12
Refuse Control	33	33	33
Registrar	4	5	5
Risk Management	12	12	12
Sheriff's Department	331	331	331
Solicitor's Office	31	31	31
Staff Attorney	5	6	6
State Adult Probation	12	9	9
State Court	13	13	13
Superior Court	34	35	35
Tax Assessors	30	30	30
Tax Commissioner	32	32	32
Transportation & Development	164	165	165
TOTAL CLAYTON COUNTY POSITIONS	2066	2180	2181

CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2009 Budget Document

I. Mission Statement

Clayton County will be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world.

II. Strategic Goals and Objectives

The Clayton County Board of Commissioners has committed itself to achieving the goals of reducing crime and promoting safety, expanding services, maintaining the lowest possible tax burden on property owners, making operations more efficient, recognizing and rewarding the efforts of our employees and maintaining our capital assets and infrastructure. The Board of Commissioners views growth as an opportunity to increase the quality of life for taxpayers as well as County employees. Our strategic plan represents the specific methods and philosophies that we have chosen for facing future growth and enhancing the high standard of living in Clayton County. The plan below details how the safety, infrastructure, human resources, financial and technological goals mentioned above and on page 20 will be accomplished. Both short and long term goals for each department are detailed in the Departmental Summary section on pages 107-198.

III. The Plan

A. RESTORE PUBLIC TRUST IN COUNTY GOVERNMENT

- Full commitment to implementation of studies and plans.
- Communication of project status to citizens on a regular basis.
- Adopt a code of ethics to insure integrity.
- Utilize public relations staff to communicate with citizens.
- Hire/contract with a marketing firm to develop branding and marketing plan.

B. FISCAL STRENGTH THROUGH FISCAL CONSERVATISM

- Utilize available technological advances to make operations as efficient as possible.
- Enhance existing policies and procedures.
- Maximize the amount of interest income earned on idle cash balances through prudent investment practices.
- Identify opportunities where the amount of local taxes paid is replaced by a reduction in taxes assessed by other units of government.
- Utilize fees received for services rendered to reduce tax assessments.

CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2009 Budget Document

C. INFRASTRUCTURE EXCELLENCE

- Conduct a plan for a total infrastructure assessment to meet the County's future operating needs.
- Update the transportation plan based on current needs and growth demands.
- Ensure the accuracy of the County's financial records through an annual external audit and continue to apply the accounting standards and reporting changes required by the Georgia Department of Audits, U. S. Governmental Accounting Office, American Institute of Certified Public Accountants, and Governmental Accounting Standards Board (GASB) including Statements Number 34 - 45.
- Maintain safe vehicles and replace vehicles as they are deemed to be beyond repair or when the repair cost exceeds the value of the vehicle.
- Constantly evaluate fleet in order to ensure all vehicles meet Federal and State regulations that apply to emissions, fuel type and fuel consumption.
- Utilize available technological advances to make operations as efficient as possible.
- Continue to replace older computer technology and personal computers as needed.
- Create paperless County transactions where practical while maintaining the necessary level of record keeping.
- Encourage hardware and software improvements to increase operating efficiencies.
- Continue design and implementation of geographical information systems (GIS).

D. OPERATIONS AND SERVICE EXCELLENCE

- Ensure that the citizens' needs are being properly addressed by focusing on quality customer service.
- Reorganization of County government for efficiency and effectiveness.
- Allow a time during Commission meetings to be designated for public comment on pertinent subjects not already on the agenda.
- Ensure that employee contact with citizens is helpful and courteous.
- Evaluate and improve upon any customer service weaknesses that may exist with County employees' interaction with the public.
- Provide employee training as needed to establish and maintain a high level of customer service.
- Recognize and reward employees for their efforts.
- Continue an annual increase in employee compensation packages to reward employees for their performance and accomplishments.
- Provide a safe and friendly work environment for all County employees.
- Continue the newly established educational and recruitment incentive pay for certain experienced public safety officers.

CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2009 Budget Document

F. MANAGING AND PLANNING FOR GROWTH AND ECONOMIC DEVELOPMENT

- Restructure of Community Development/Planning.
- Update zoning ordinances.
- 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.
- Seek funding of a rail system.
- 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.

G. LEADERSHIP

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

IV. Anticipated Short and Long Term Outcomes

- Minimal staff and service cuts during slow economies due to fiscal conservatism.
- Prevent unexpected use of fund balance through enhanced communication and planning.
- Prevent financial problems related to employee errors or theft by conducting external annual audits and random internal audits.
- Keep infrastructure growth parallel with population growth to avoid large costly discrepancies in services such as public transportation.
- 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.

CLAYTON COUNTY, GEORGIA
BUDGET DEVELOPMENT GUIDELINES FOR FISCAL YEAR 2009
2009 Budget Document

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 2009 current service level budget, the full range of services will be maintained.
- Enhancements to and delivery modifications for the current service level will be identified separately in each department's budget submission.

REVENUES

Projections

- Revenues for all funds are projected on a conservative basis to ensure that sufficient financial resources are available to meet the anticipated obligations associated with delivering services to our citizens.
- Revenues are analyzed and budgeted on a line by line basis.
- Each account and revenue category is reviewed for all known factors affecting the projection.
- Elastic revenues, such as local option sales tax and interest income, will be projected on a basis consistent with staff's conservative economic assumptions for FY 2009.
- Legislative impacts are recognized and reflected in the forecast. For example caps on certain types of taxes may limit or reduce revenues.
- Historical trends and current receipts are analyzed to determine whether these levels will continue.
- Reimbursements from Grants and State agencies are reviewed to insure the County is eligible to receive reimbursement.
- Department heads responsible for receipt of revenues also review revenue projections to insure accuracy.

Property Taxes

- The property tax continues to be the most significant revenue source for the tax-supported funds of the County. The implementation of former Governor Barnes' homestead exemption will continue to have a favorable impact on property taxes.

CLAYTON COUNTY, GEORGIA
BUDGET DEVELOPMENT GUIDELINES FOR FISCAL YEAR 2009
2009 Budget Document

- 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 which corresponds to that year's revenue production capacity. As a result, the additional property tax revenues that will be generated to pay for the aforementioned expenditures will be derived from new growth in the tax digest

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.

Additional Personnel

- The Board of Commissioners has directed that the Budget include a minimum level of new positions. The new positions added were deemed necessary for the County to continue to provide its current level of services.

Pay-As-You-Go Capital Improvement Plan

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

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2009 Budget Document

STATEMENT OF INTENT

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

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

SECTION I - OPERATING BUDGET POLICIES

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

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2009 Budget Document

6. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be reserved on the year ending balance sheet and re-appropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.
7. Each operating fund budget will be adopted at the total fund level. In looking at compliance with State law, total expenditures for each fund may not exceed the total budget amount. Internal administrative procedures will be adopted to ensure that each individual department or cost center does not exceed their allotted appropriation amount.
8. Clayton County will integrate performance measurement and objectives, and productivity indicators within the budget. Performance measures should be quantifiable indicators about whether a department is reaching its goals. Each department along with the corresponding financial analyst is given the task of evaluating the effectiveness of performance measures. If current departmental resources are not used to meet goals, their resources are not increased.
9. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
10. Implementation of a new purchase order requisition system (POR) that will 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 object level/line item 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 items. The Clayton County Board of Commissioners must approve any increases in the regular salary and wages account.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2009 Budget Document

SECTION II - CAPITAL POLICIES

1. For budgeting purposes, a capital expenditure is generally defined as the acquisition of any asset with an anticipated cost of at least \$5,000 or more and an estimated useful life greater than one year.
2. Clayton County will undertake capital projects to achieve the following goals:
 - 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 strive to maintain a General Fund working reserve from the unreserved and 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.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2009 Budget Document

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

SECTION IV - REVENUE ADMINISTRATION POLICIES

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

SECTION V - ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2009 Budget Document

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

SECTION VI - DEBT POLICIES

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

SECTION VII - INVESTMENT POLICIES

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

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
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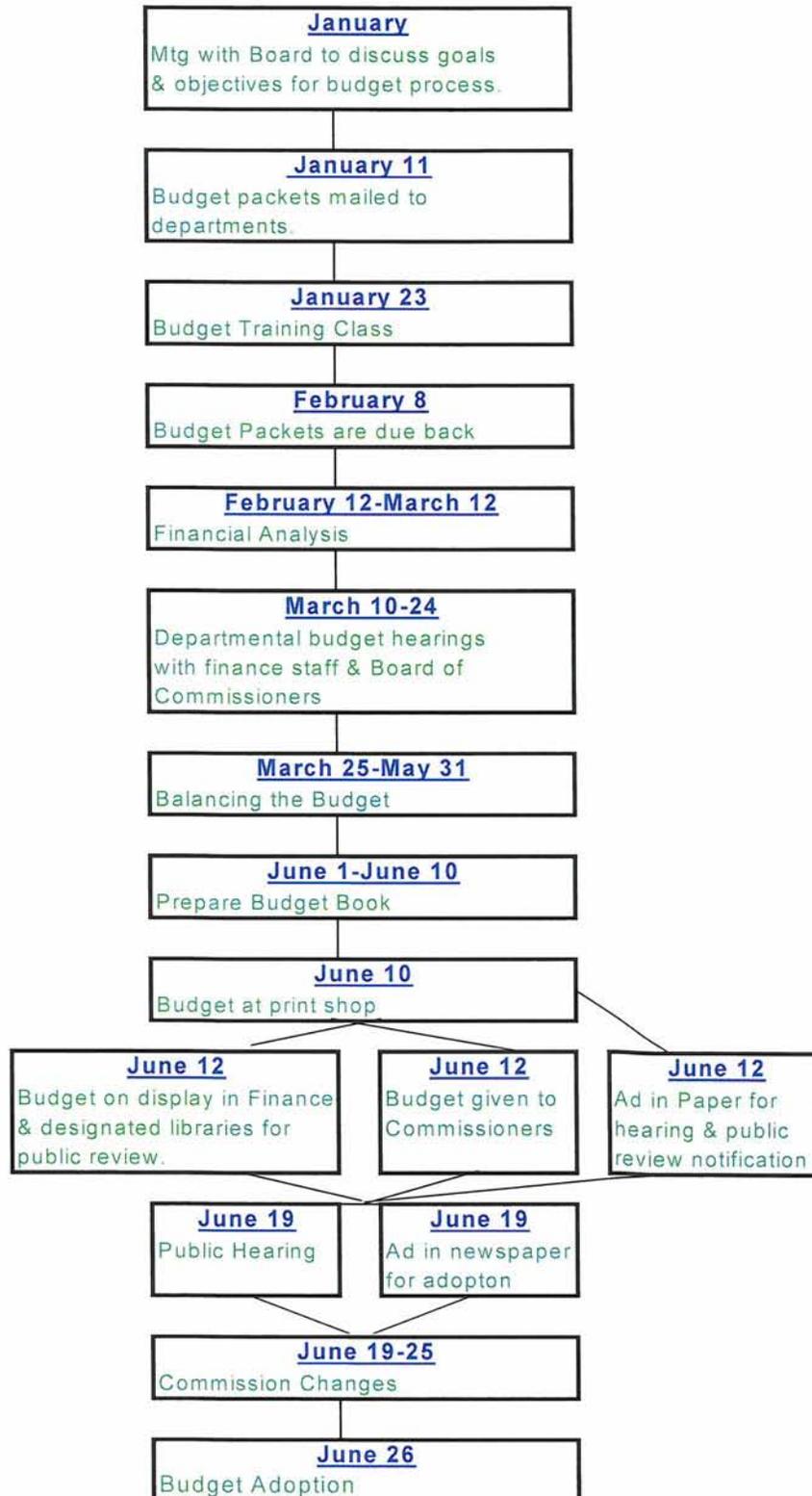
- Legality - All investments will fully comply with State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment options.
- 3. The investment program will use a competitive selection process for investments in excess of 30 days. Investments will only be placed with qualified financial institutions.
- 4. The investment program will provide for a system of internal control over investments and timely financial reporting of investing activities.
- 5. The Board of Commissioners will approve an investment policy setting forth more specific direction to staff.
- 6. 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 Purchasing will be responsible for the County's purchasing system. All purchases for goods and services must be according to the County's adopted purchasing policies, regulations and procedures.
- 3. All departments and agencies of Clayton County must utilize competitive bidding procedures, as set forth in the Clayton County Code. Bids will be awarded on a nondiscriminatory basis with efforts to include local and minority businesses.
- 4. Clayton County will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2009 Budget Document

Budget Process Flowchart



CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
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The budget process for the fiscal year began in January. The constant review and refinement of budget data continues through the adoption of the budget in mid June. The process culminates with the publication of the final approved budget document in late June. This budget preparation cycle is summarized on the budget calendar that follows this section.

The second week in January, the Finance Department prepared and mailed a budget request packet for every County department. The packets contained all of the necessary materials and instructions needed by each department to complete its annual budget request. There are several items that each department receives in their budget request packet. They receive a report of the previous fiscal years' actual and budget 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 already completed 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 8th.

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

During the second week of March, the Chairman of the Board of Commissioners begins a series of budget meetings where each department is allotted between 30 minutes and 2 hours to meet and discuss their budget with the Chairman of the Board of Commissioners, Finance Director, Budget Manager and Financial Analyst. Budget hearings are open to participation for the full Board of Commissioners. This meeting typically serves as an opportunity for County departments to participate in the Zero-Based Budgeting Approach and explain the need for each dollar to the Chairman, Finance Director and Budget Staff. The staff's working papers are then altered to include any additional critical budgetary needs that had not previously been addressed. These meetings last for approximately five weeks, depending on availability and scheduling issues.

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

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

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

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

Once the budget is adopted, unexpected events may require the budget to be altered. Such events may include an increase in the cost of goods or services, a change in departmental priorities or the unexpected repair of a large piece of equipment. In order to accommodate these changes, the Board of Commissioners has approved budget transfer procedures. The Board of Commissioners follows all State Statutes and Guidelines governing the adjustment of approved budgets. Clayton County refers to the first type of procedure as a Line Item Transfer. It involves the transfer of money between line items within the same budget. When a department realizes a problem may exist, the appropriate analyst is contacted and either the department will provide suggestions or the analyst will be asked for suggestions regarding the best possible line item to remove the money and cover the shortfall. After the initial contact and decision, the proper form is completed and given to the Finance Director for review and then to the Chairman of the Board of Commissioners for approval. The Chairman may approve any Line Item Transfer that does not involve increases in Regular Salaries and Wages. 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 Finance Director 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.

CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2009 Budget Document

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 Airport Authority and the Solid Waste Authority are 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.

CLAYTON COUNTY, GEORGIA
BASIS OF ACCOUNTING
2009 Budget Document

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

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

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

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

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

CLAYTON COUNTY, GEORGIA
DESCRIPTION OF FUNDS
2009 Budget Document

DESCRIPTION OF FUNDS

The County reports the following major funds:

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

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

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

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

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

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

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

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

This budget contains the following funds:

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

CLAYTON COUNTY, GEORGIA
DESCRIPTION OF FUNDS
2009 Budget Document

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,
295	Special Purpose Local Option Sales Tax Fund,
303	Health Department/Battlecreek Road Capital Project Fund
305	Jail/Judicial Complex Capital Project Fund,
306	Roads and Recreation Projects (SPLOST) Capital Project Fund
310	Police Headquarters/E911 Center Capital Project Fund
400	Debt Service Fund,
501	Street Lights Fund,
710	Landfill Enterprise Fund,
720	Public Transit Fund,
730	Clayton Airport 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 Parks and Recreation Fund budget is funded by recreation class fees and user impact fees assessed for the use of County Parks and Recreation facilities.

The Hotel/Motel Tax Fund budget is funded by the 2% 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 4% 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.

CLAYTON COUNTY, GEORGIA
DESCRIPTION OF FUNDS
2009 Budget Document

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 is 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 sur-fine revenue from the court system, which by law is to be expended to assist victims.

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

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

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

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

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

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

The Law Library Fund is used to account for the sur-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 Special Purpose Local Option Sales Tax Fund (1998) is used to account for the 1% sales tax collected to fund construction and other capital improvements.

CLAYTON COUNTY, GEORGIA
DESCRIPTION OF FUNDS
2009 Budget Document

The Health Department Capital Project Fund is used to account for the construction of the Health Department and Archives Building. The warehouse is being remodeled to satisfy security issues regarding both the Health and Archives Department. HUD funds are used for this project.

The Jail/Judicial Complex Capital Project Fund is used to account for the construction of the County's Jail and Judicial Complex. This project was funded by the 1% special purpose sales tax.

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. This project was funded by SPLOST.

The Police Headquarters/E911 Center Capital Project Fund is used to account for new construction and equipment for the new 94,000 square foot building. The project was funded by the proceeds of Urban Redevelopment Agency Revenue Bonds.

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

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

The 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 Public Transit Fund captures all cost associated with operating C-Tran, the county's bus system. Funding is from grants, special assessed taxes and business license fees.

The Clayton Airport Enterprise Fund accounts for the cost of operating the County's airport. Funding for the Airport Fund is from landing, storage, and fueling service fees.

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, Landfill Enterprise, and the Airport 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.

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

BUDGET CALENDAR

January 11, 2008	Budget packets mailed to departments
January 23, 2008	Budget Training Class
February 8, 2008	Complete budget packets due back to Finance Department
March 10-24, 2008	Departmental budget hearings with the Finance Staff and the Board of Commissioners
March 25-May 31, 2008	Balancing the Budget
April 9-May 21, 2008	Prepare Budget Book
June 10, 2008	Budget to Print Shop
June 12, 2008	Budget is available for public review (Headquarters Library, Lovejoy Library, Morrow Branch Library, Riverdale Library, and Finance Department.)
June 19, 2008	Public Budget Hearing
June 26, 2008	Budget Adoption

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2009**

Policies and Procedures

As of this date, 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 2009 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 2009, 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 2009 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 part of the normal operating budget of Governmental Fund Types. For fiscal year 2009, the County has programmed the purchase of \$ 1,024,072 for fixed assets which are assets that have a cost greater than \$5,000 and has a useful life greater than 1 year.

The purchase of fixed assets represents less than 1% of total expenditures in the fiscal year 2009 budget. A detail by department of fixed assets and capital project budgets are included in the schedules that follow this discussion.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2009**

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

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

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

Currently, the capital budget process takes place in conjunction with the operating budget process. All departments are required to submit their capital budget requests with their operating requests. 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

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2009**

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, or 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 is not a capital expenditure. These items are budgeted within an individual department's annual operating budget. A listing of Capital Expenditures is included in the schedule that follows this discussion.

Capital Improvement Projects - An undertaking that has a specific objective that covers a specific period of time and does not occur on an annual basis. Instead of being part of the County's annual operating budget a capital project expenditure plan is adopted by the Board of Commissioners on a project-by-project basis and serves as an appropriate spending parameter for the current fiscal year. Projects in the fiscal year 2009 capital project budget fall into this category. The purpose of the particular expenditure most often dictates what the accounting treatment will be for the transaction. The C.I.P. budget is generally accounted for in a Capital Projects Fund and usually involves extensive construction for a new or totally renovated building.

Clayton County currently has a Special Purpose Local Option Sales Tax (SPLOST). The purpose of the tax is to complete numerous transportation and parks and recreation projects desired by County residents. The project tentatively budgeted for Parks and Recreation include: 1) Recreation Center #4 \$8,979,631.

Transportation and Development has a budget of \$49,282,705 for Road, Bridge and Intersection Improvements. Throughout the year, projects may be added or deleted to the list based on increases or decreases in the collection of SPLOST dollars. Transportation and Development projects may be altered based on changing priorities. The above projects are a part of a master plan for Parks and Recreation and Transportation and Development. The County has experienced population growth rates and changes in the demographic make-up which dictates the need for master plans in both departments.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2009**

Financial Impact of Capital Expenditures on the Operating Budget

As indicated above, capital expenditures are appropriated in the fiscal year 2009 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 only the current operating budget and will have no specific ongoing impact on future operating budgets.

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 FISCAL YEAR 2009 budget process, there are several on-going capital projects that are expected to impact the operating budget of the current and subsequent fiscal years. The following provides a discussion of capital projects that are currently underway and their expected impact on the cost of operations. The maintenance and utility cost have been taken into consideration with the operating funds.

Recreation Center #4 – Recreation Center #4 is in the planning phase currently. The location is presently the topic of many debates. All of the new facilities house gymnasiums, class rooms, meeting rooms, fitness rooms, game rooms, pools and kitchens. The centers are approximately 30,000 square feet. Construction should begin in late FISCAL YEAR 2009.

CONSTRUCTION EXPENDITURES	ACTUAL FY 2008	ESTIMATE FY 2009	ESTIMATE FY 2010
Capital Outlay	0	\$5,186,448	\$3,793,183

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2009**

<u>Expenses</u>	<u>FY 2009</u>	<u>FY 2010</u>
Personnel Costs	\$ 0	\$ 102,457
Operating Costs	0	36,802
Repair and Maintenance	0	20,000
Total Expenses	\$ 0	\$ 159,259

The fiscal year 2009 estimate is based on opening the center the last 2 months of that fiscal year to train the employees on their new jobs. It also provides a small amount of operating funds to take them through to the next fiscal year when they should be up and operational.

Recreation Center #5 – Recreation Center #5 is also still in the planning and design phase. It will house many of the same amenities as the other recreation centers built by SPLOST dollars.

There will not be an operational impact of recreation center #5 because it is unlikely that the project will be complete by FY 2009. Fiscal year 2010 will feel much of the impact of recreation center #5. The funding for recreation center #5 will be amended when the site has been chosen.

Recreation Center #6 – Recreation Center #6 is in the planning and design phase. It will house many of the same amenities as the other recreation centers built by SPLOST dollars.

There will not be an operational impact of recreation center #6 because it is unlikely that the project will be complete by FY 2010. Construction will begin on recreation center #6 as soon as final funding is collected during FY 2009.

**CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2009**

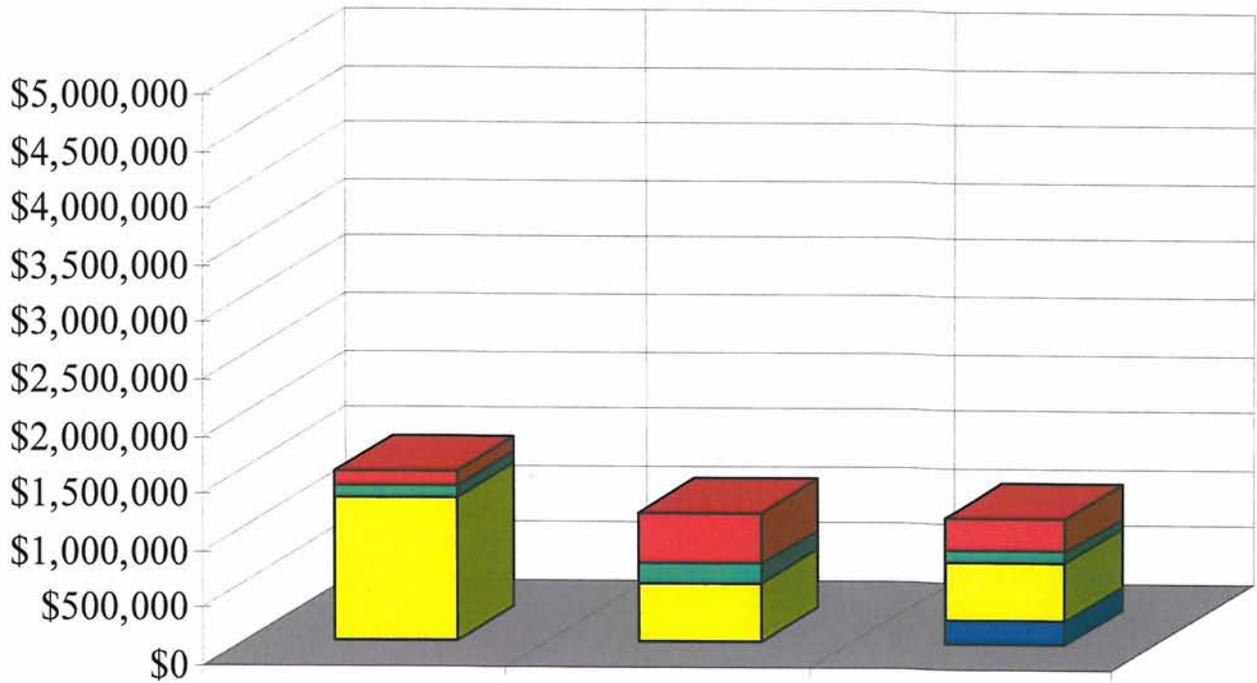
Capital Improvement Program Future

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 2008 ACTUAL	FY 2009 BUDGET	FY 2010
General Fund – Buildings & Improvements	\$0	\$0	\$ 200,000
General Fund – Autos & Trucks	\$ 1,242,868	\$ 500,000	\$ 500,000
General Fund – Office Equip, Comp, Furnishings	\$ 95,345	\$171,922	\$ 100,000
General Fund – Other Machinery & Equipment	\$ 150,454	\$ 452,150	\$ 300,000
Total	\$1,488,667	\$1,124,072	\$ 1,100,000
Annual Change Amount	N/A	\$ (364,595)	\$(24,072)
Percentage Change	N/A	(25%)	(2%)

The information on the schedule above and the chart that follows points out the fact that ongoing capital maintenance for Clayton County has a considerable impact on the operating budget.

**CLAYTON COUNTY, GEORGIA
SUMMARY OF THE FINANCIAL IMPACT OF
CAPITAL NEEDS ON THE OPERATING BUDGET
FISCAL YEARS 2008 - 2010**



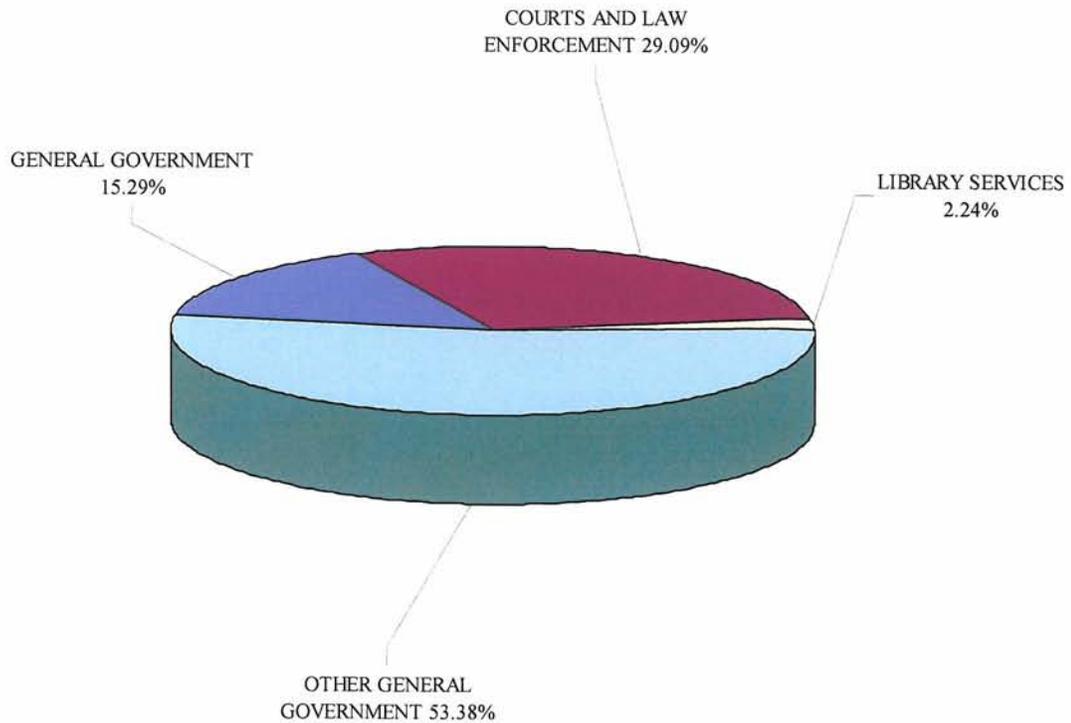
- General Fund - Other Machinery & Equipment
- General Fund - Office Equip, Comp, Furnishings
- General Fund - Autos & Trucks
- General Fund - Buildings & Improvements

**CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>
GENERAL GOVERNMENT	
FINANCE DEPARTMENT	
Upgrade County PC	171,922
TOTAL GENERAL GOVERNMENT	<u>171,922</u>
 COURTS AND LAW ENFORCEMENT	
CLAYTON COUNTY PRISON	
Replace 1 Chiller	327,000
TOTAL COURTS AND LAW ENFORCEMENT	<u>327,000</u>
 LIBRARY SERVICES	
LIBRARY HEADQUARTERS	
Add Security System for Library Headquarters	9,300
RIVERDALE LIBRARY	
Add Security System for Riverdale Library	8,150
MORROW LIBRARY	
Add Security System for Morrow Library	7,700
TOTAL LIBRARY SERVICES	<u>25,150</u>
 OTHER GENERAL GOVERNMENT	
REFUSE CONTROL	
Add Grass Cutting Equipment	100,000
 OTHER GENERAL GOVERNMENT ADMINISTRATION	
Vehicle Replacement Reserve	500,000
TOTAL GENERAL GOVERNMENT	<u>500,000</u>
 TOTAL CAPITAL PROJECTS BUDGET	<u><u>\$ 1,124,072</u></u>

**CLAYTON COUNTY, GEORGIA
 ONE-YEAR CAPITAL PROJECTS BUDGET
 APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
 FISCAL YEAR 2009**

FUNCTION	AMOUNT	PERCENT
GENERAL GOVERNMENT	\$ 171,922	15.29%
COURTS AND LAW ENFORCEMENT	327,000	29.09%
LIBRARY SERVICES	25,150	2.24%
OTHER GENERAL GOVERNMENT	600,000	53.38%
TOTAL	\$ 1,124,072	100.00%



Animal Control

Mission, Goals, Issues, Performance Measurements and Budget

Animal Control (Mission Statement)

To provide Animal Control services to the citizens of Clayton County with humane and healthy treatment of all collected animals, placing an emphasis on pet adoption.

Animal Control (Functions)

To provide animal control services and house homeless animals.

Animal Control (Goals and Issues)

1. Enforce the State laws and County ordinances pertaining to animal control and management.
2. Educate the community in responsible pet ownership and wildlife care.
3. Provide for the care and housing of homeless animals, provide opportunities for pet adoption and perform humane destruction when adoption does not occur.

Departmental Issues for FY 2009

1. Increase animal patrols throughout the County.
2. Improve the internal efficiencies of processing animals.
3. Increase the adoption rates through citizen education.

Departmental Issues for FY 2010 and Beyond

1. Continue improvements with customer service and citizen relations.
2. Implement education programs to encourage responsible pet ownership and care.

Animal Control (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Dogs				
Picked Up:	2825	2555	2615	2620
Sent to Pound:	1941	1361	1395	1400
Returned to Owner:	496	550	567	575
Euthanized:	3518	3247	3188	3100
Cats				
Picked Up:	346	271	276	280
Sent to Pound:	1071	1427	1456	1460
Returned to Owner:	28	11	12	15
Euthanized:	1117	1682	1630	1600
Other Animals				
Picked Up:	293	152	156	160
Sent to Pound:	72	83	88	90
Returned to Owner:	25	11	10	15
Euthanized:	234	45	45	40
General Information				
% Animals Adopted	9.8%	9.7%	9.8%	9.9%

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General Information				
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Animal Control

Mission, Goals, Issues, Performance Measurements and Budget

Animal Control (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	416,231	384,304	485,808	525,534
Operations	61,886	58,001	102,448	269,525
Total	478,117	442,305	588,256	795,059

Animal Control (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Animal Control Supervisor	15	1	1	1
Animal Control Officer	13	10	10	10
Secretary	12	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		12	12	12

Animal Control (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Board of Commissioners

Mission, Goals, Issues, Performance Measurements and Budget

Board of Commissioners (Mission Statement)

Clayton County will be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world.

Board of Commissioners (Functions)

County Governing Authority.

Board of Commissioners (Goals and Issues)

1. To restore public trust in County Government.
2. To promote fiscal strength through fiscal conservatism.
3. To work towards infrastructure excellence.
4. To increase efficiency of operations and improve service to constituents.
5. To manage and plan for growth and promote economic development.

Departmental Issues for FY 2009

1. Communicate projects status to citizens on a regular basis.
2. Adopt a code of ethics to insure integrity.
3. Maximize the amount of interest income earned on idle cash balances through prudent investment practices.
4. Identify opportunities where the amount of local taxes paid is replaced by a reduction in taxes assessed by other units of government.
5. Utilize fees received for services rendered to reduce tax assessments.
6. Conduct a plan for a total infrastructure assessment to meet the County's future operating needs.
7. Ensure that the citizen's needs are being properly addressed by focusing on quality customer service.
8. Reorganization of County Government for efficiency and effectiveness.
9. Provide a safe and friendly work environment for all County Employees.
10. Restructure of Community Development/Planning and update zoning ordinances.
11. Promote the creation and monitoring of meaningful performance measures, in each department, to aid in the accomplishment of County-wide goals and objectives.

Departmental Issues for FY 2010 and Beyond

1. Direct resources toward the revitalization of areas with highest need of development.

Board of Commissioners (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Board of Commission meetings.	37	37	37	37
Total number of budget amendments approved.	71	105	69	70
Minutes and Agenda Items Prepared Without Error	99%	99%	99%	100%
Notices of Special Called Meetings Issued Within 24 hours of Meeting	100%	100%	100%	100%

Board of Commissioners

Mission, Goals, Issues, Performance Measurements and Budget

Board of Commissioners (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	595,816	730,704	956,381	983,938
Operations	115,859	130,007	213,976	123,340
Capital Outlay	-	-	30,000	-
Total	711,675	860,711	1,200,357	1,107,278

Board of Commissioners (Hotel/Motel Tax Fund 2%)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	595,816	730,704	956,381	1,103,478
Operations	115,859	130,007	213,976	123,340
Capital Outlay	-	-	30,000	-
Total	711,675	860,711	1,200,357	1,226,818

Board of Commissioners (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Chairman Board of Commissioners	E	1	1	1
Commissioner	E	4	4	4
Chief Administrator	A	1	1	1
Administrative Assistant II	28	1	1	1
Grants Coordinator/Writer	27	0	1	1
Constituent Services Coordinator	26	1	1	1
Executive Assistant	25	1	1	1
Public Relations Specialist	24	1	1	1
Clerk of Commission	20	1	1	1
Office Manager	20	1	1	1
Constituent Aide	20	0	2	2
Assistant to Chairman	20	1	1	1
Administrative Assistant	16	1	1	1
Administrative Secretary/Asst Clerk	15	1	1	1
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		16	19	19

Board of Commissioners (Significant Expenditure & Staffing Changes)

Buildings and Maintenance

Mission, Goals, Issues, Performance Measurements and Budget

Buildings & Maintenance (Mission Statement)

To aggressively pursue excellence in the design, construction, environmental health and maintenance of the County's facilities in order to allow the County to fulfill its mission of service to the residents.

Buildings & Maintenance (Functions)

To provide the employees and public with safe, healthy, well-maintained and attractive facilities with continual improvements that will result in the economical operation and low-cost maintenance of the facilities.

Buildings & Maintenance (Goals and Issues)

1. To respond quickly and effectively to provide Clayton County employees and residents with well-maintained facilities used in day to day government operations.
2. To ensure proactive maintenance of facilities through planning and implementation of quality, cost-effective construction, maintenance and repairs.
3. To provide cost effective services that create and maintain a safe, healthy, economically strong County by determining the most economical prices for quality products.

Departmental Issues for FY 2009

1. To maintain and improve the condition of the current facilities in order to attend to the daily maintenance needs of the County.
2. To design and implement computerized inventory tracking system and computerized dispatching of work orders to the technicians in the field.
3. Incorporate maintenance of the Justice Center (currently supplied by CGL) with Building Maintenance Department in order to reduce the costs associated with repairs, remodeling, etc. Hire & train additional staff to accomplish this goal and to accommodate the growing needs of the ever expanding County facilities.
4. To investigate and implement procedures regarding air quality and UV systems to ensure a healthy environment for all who utilize the County buildings.

Departmental Issues for FY 2010 and Beyond

1. Establish clearer communications with the Board of Commissioners and the Departments to guarantee a safe, comfortable and operational environment for all who utilize the buildings of the County.

Buildings & Maintenance (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Total Square Footage County Buildings:	2,445,988	2,665,988	3,175,988	3,175,988
Average Cost of Job:	\$175,000	\$200,000	\$225,000	\$225,000
Capital Projects Completed:	30	45	30	20
Number Buildings Maintained:	230	236	256	256
Total Maintenance Costs:	950,000	1,000,000	1,100,000	1,100,000

Buildings & Maintenance (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,194,927	1,225,803	1,306,658	1,300,600
Operations	684,312	843,695	879,835	919,557
Capital Outlay	21,679	14,190	19,129	-
Total	1,900,918	2,083,688	2,205,622	2,220,157

Buildings and Maintenance

Mission, Goals, Issues, Performance Measurements and Budget

Buildings & Maintenance (Capital Project Fund 305)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	-	-	-	-
Capital Outlay	20,255	-	-	-
Total	20,255	-	-	-

Buildings & Maintenance (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director of Buildings and Maintenance	35	1	1	1
Assistant Director, Buildings and Maint.	31	1	1	1
Buildings and Maint. Service Manager	24	1	1	1
Master Trades Specialist	19	12	12	12
Senior Trades Specialist	17	3	3	3
Trades Specialist	15	2	2	2
Administrative Secretary	15	1	1	1
Principal Secretary	13	1	1	1
Trades Apprentice	12	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL # OF POSITIONS:		24	24	24

Buildings & Maintenance (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Central Communications

Mission, Goals, Issues, Performance Measurements and Budget

Central Communications, E-911 (Mission Statement)

To provide a critical lifeline to public safety responders, citizens and all who pass through the county with unparalleled excellence, integrity and proficiency. To provide courteous, diligent and accurate service while protecting lives, property and the environment.

Central Communications, E-911 (Functions)

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

Central Communications, E-911 (Goals and Issues)

Departmental Goals

1. To receive all 911 calls from citizens and relay these calls to the proper agency in an efficient manner.
2. To respond to requests from County and outside field personnel and coordinate all communication services during routine and emergency situations.
3. Continue to increase training, teamwork and community outreach.

Departmental Issues for FY 2009

1. Remain vigilant and ready to respond in the possible event of terrorism.
2. Make sure all Federal funding is applied for related to Homeland Security.
3. Maintain all necessary equipment so that operations are not affected during emergency situations.

Departmental Issues for FY 2010 and Beyond

1. Improve level of services in conjunction with the new E-911 facility and improved technology.
2. Continue to instill trust and confidence in all citizens that require the use of emergency services.

Central Communications, E-911 (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Total 911 Calls:	222,017	230,898	243,188	255,347
Total Administrative Calls:	480,320	499,533	514,312	540,028
Law Enforcement Dispatches:	265,818	276,451	289,742	304,229
Fire & EMS Dispatches:	30,941	32,179	33,118	34,774
Law Enforcement Calls For Service:	160,957	167,395	169,918	178,414
Officer Initiated Law Enforcement Calls:	135,802	141,234	143,617	150,798

Central Communications (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	305,274	286,089	284,323	465,617
Operations	2,330	1,383	1,385	1,300
Total	307,604	287,472	285,708	466,917

E-911 Fund

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	2,067,665	2,123,833	2,445,530	2,925,640
Operations	507,672	732,752	1,325,411	721,906
Capital Outlay	-	102,200	28,295	-
Operating Transfer Out	750,000	750,000	750,000	750,000
Total	3,325,337	3,708,785	4,549,236	4,397,546

Central Communications

Mission, Goals, Issues, Performance Measurements and Budget

Central Communications (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Deputy Chief of Police	35	1	1	1
Police Major	31	1	1	1
Police Lieutenant	26	0	1	1
Office Manager	20	1	1	1
False Alarm Administrator	16	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		4	5	5

E-911 Fund (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
E-911 Operations Supervisor	26	1	1	1
Training & Professional Standards Supervisor	25	1	1	1
Communications Supervisor	23	3	3	3
Geographical Database Administrator	23	1	1	1
Communications Dispatcher, Senior	20	6	6	6
Communications Dispatcher III	19	14	14	14
Communications Dispatcher II	18	14	16	16
Communications Dispatcher I	17	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL # OF POSITIONS:		48	50	50

Significant Staffing and Expenditure Changes

No significant expenditure and staffing changes.

Central Services

Mission, Goals, Issues, Performance Measurements and Budget

Central Services (Mission Statement)

To procure goods and services with economy and quality as priorities, to analyze and maintain an ethical and organized bid system and to provide printing services to all County departments.

Central Services (Functions)

Procurement of all goods and services, development and management of the bid / proposal and contracts system, warehousing and delivery of commonly ordered goods, printing services and mosquito spraying program.

Central Services (Goals and Issues)

1. Total compliance with all State, County and departmental laws, policies and regulations.
2. Enhanced and continued public procurement training.
3. Departmental training to promote a qualified, cross-functional and cross-divisional staff.
4. Develop and manage an active vendor relations initiative.
5. Effective management of all active contracts to ensure compliance.

Departmental Issues for FY 2009

1. Evaluate County purchasing ordinance and make changes necessary to increase efficiency, effectiveness and legal standing.
2. Develop and manage an effective dispute resolution policy.
3. Start-up of vendor introduction and education program.

Departmental Issues for FY 2010 and Beyond

1. Continue to operate an ethical and professional bid system.
2. Expand contract management and compliance services.

Central Services (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of Purchase Requisitions:	12,898	13,104	13,253	13,300
Number of Purchase Orders:	5,693	5,892	5,822	5,900
Value of Purchase Orders:	\$25,875,000	\$ 26,780,625	\$ 26,943,129	27,000,000
Number of Formal Bids:	233	241	255	260
Inventory Orders Filled	5,975	6,375	6,410	6,500
Inventory Orders placed on Backorder	512	516	501	500

Central Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	710,726	723,469	809,412	804,306
Operations	700,961	780,703	385,255	286,740
Capital Outlay	-	6,878	-	-
Total	1,411,687	1,511,050	1,194,667	1,091,046

Central Services - Print Shop (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	214,291	222,628	243,730	254,897
Operations	(142,736)	(126,359)	(161,821)	(161,375)
Capital Outlay	6,745	-	-	-
Total	78,300	96,269	81,909	93,522

Central Services

Mission, Goals, Issues, Performance Measurements and Budget

Central Services (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director of Central Services	36	1	1	1
Deputy Director of Central Services	32	1	1	1
Contract Compliance Manager	30	0	1	1
Contracts Administrator	26	1	1	1
Purchasing Specialist, Sr.	20	3	3	3
Printing Services Supervisor	20	1	1	1
Warehouse Supervisor	18	1	1	1
Purchasing Specialist	16	1	1	1
Assistant Printing Service Supervisor	16	1	1	1
Printing Specialist, Senior	14	2	2	2
Purchasing Tag/Title Specialist	14	1	1	1
Warehouse Specialist	14	1	1	1
Warehouse Office/Supply Assistant	12	1	1	1
Warehouse Clerk Courier	10	1	1	1
Office Assistant, Senior	10	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		17	18	18

Central Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Clerk of State Court

Mission, Goals, Issues, Performance Measurements and Budget

Clerk of State Court (Mission Statement)

The Clerk of State Court is dedicated to maintaining accurate documents and records of all Court proceedings including criminal, traffic and civil actions.

Clerk of State Court (Functions)

To maintain records and documents for State Court proceedings. To receive, record and disburse all monies ordered and collected by the Court. To provide administrative support for judicial operations of the Court.

Clerk of State Court (Goals and Issues)

Departmental Goals

1. To continue providing quality, forward thinking service to the general public, members of the legal profession and other County and State agencies.
2. To update and streamline the Traffic Division, in order to maximize our workforce, and to better serve the public and handle the increase in workload.
3. To digitally convert images of criminal and civil cases to microfilm, in order to eliminate the necessity to film each document.

Departmental Issues for FY 2009

1. To prepare for electronic filing of documents, in order to accomplish the goal of becoming a paperless system.

Departmental Issues for FY 2010 and Beyond

1. To explore other options for advancement in technology, in order to provide a more efficient service to the public and other agencies.
2. To continue to be service oriented, and to maintain this service with efficiency, accuracy and courtesy.

Clerk of State Court (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Civil Cases	7,089	7,231	11,638	12,500
Criminal Cases	9,537	9,728	8,953	9,500
Traffic Cases	26,010	26,530	27,713	30,000
Internet Payments	\$510,304	\$525,613	\$572,512	\$600,682
Credit Card Payments	\$381,718	\$393,170	\$467,517	\$495,568
Cases Available By Image	16,926	18,540	49,529	71,529

Clerk of State Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	866,090	1,011,076	1,080,960	1,130,265
Operations	47,243	48,117	53,907	48,610
Operating Transfer Out	58,565.00	-	-	-
Total	971,898	1,059,193	1,134,867	1,178,875

Clerk of State Court (Technology Fee Collection Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	38,123	13,742	152,956	150,000
Total	38,123	13,742	152,956	150,000

Clerk of State Court

Mission, Goals, Issues, Performance Measurements and Budget

Clerk of State Court (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</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
Court Calendar Clerk	17	2	2	2
Micro Tech Sr.	16	1	1	1
Deputy Court Clerk, Senior	16	1	1	1
Administrative Secretary	15	1	1	1
Deputy Court Clerk	12	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL # OF POSITIONS:		20	20	20

Clerk of State Court (Significant Expenditure & Staffing Changes)
No significant expenditure and staffing changes.

Clerk of Superior/Magistrate Courts

Mission, Goals, Issues, Performance Measurements and Budget

Clerk of Superior/Magistrate Courts (Mission Statement)

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

Clerk of Superior/Magistrate Courts (Functions)

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

Clerk of Superior/Magistrate Courts (Goals and Issues)

Departmental Goals

1. To create a bookless deed room that will save space, paper and labor while providing the images for viewing and copying from personnel computers. The first phase will include all deed images and images of other types of real estate documents from 1992 to present.

Departmental Issues for FY 2009

1. To keep our budget at the same level as last year's budget in response to the difficult economic times.
2. To continue pooling our resources efficiently among each of our departments and continue recycling on a daily basis.

Departmental Issues for FY 2010 and Beyond

1. Hire additional deputy clerk for Magistrate Court to handle the increase in court cases being filed.
2. Replace the present jury call-in system to a system that will allow jurors to make deferments, address changes and other requests on-line.

Clerk of Superior/Magistrate Courts (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Real Estate Documents Recorded	58,785	52,110	52,285	52,500
Deed books & Misc Books	539	436	445	450
Deed Book & Misc Book Pages	377,300	305,200	305,812	306,000
Civil Cases Filed	33,363	33,439	33,525	33,600
Criminal Cases Filed	22,864	44,161	45,678	46,000

Clerk of Superior/Magistrate Courts (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,488,828	1,634,487	1,758,960	1,746,228
Operations	526,672	524,121	538,297	542,694
Total	2,015,500	2,158,608	2,297,257	2,288,922

Clerk of Superior/Magistrate Courts (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	14,194	5,079	23,810	-
Operations	9,138	1,368	45,262	-
Total	23,332	6,447	69,072	-

Clerk of Superior/Magistrate Courts

Mission, Goals, Issues, Performance Measurements and Budget

Clerk of Superior/Magistrate Courts (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Clerk of Superior Court	E	1	1	1
Superior Court Deputy Clerk Administrator	29	1	1	1
Deputy Clerk/Superior Court	28	1	1	1
Jury Manager	21	1	1	1
Deputy Court Clerk, Supervisor	21	4	4	4
Deputy Court Clerk, Senior	16	5	5	5
Assistant Jury Manager	15	1	1	1
Deputy Court Clerk/Real Estate Indexer	14	1	1	1
Deputy Court Clerk	12	<u>18</u>	<u>18</u>	<u>18</u>
TOTAL # OF POSITIONS:		33	33	33

Clerk of Superior/Magistrate Courts (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Community Development/Planning & Zoning

Mission, Goals, Issues, Performance Measurements and Budget

Community Development/Planning & Zoning (Mission Statement)

To provide prompt, accurate and courteous customer service to the citizens of Clayton County through the issuance of Business License, Alcohol License and Building Permits. To provide thorough inspections of all buildings throughout the County to safeguard life, health and public welfare. To promote quality development within Clayton County by sustaining communication with all County departments to ensure all County Codes are being met. To increase public knowledge and involvement in the development process and to improve customer service and problem solving in a professional and effective manner. To assure quality control of all developments pertaining to rezoning, site plan approvals, variances and signage.

Community Development/Planning & Zoning (Functions)

To promote development in the County and issue business licenses and permits. To regulate and inspect buildings and site developments. To administer all planning & zoning issues.

Community Development/Planning & Zoning (Goals and Issues)

Departmental Goals

1. To improve the quality of work performed by Community Development employees by training and encouraging good customer service.
2. To maximize County revenue by ensuring all businesses and projects are properly licensed and/or permitted.
3. To provide more continuing education, training courses and certification programs for our inspections personnel.
4. To educate, train and implement all procedures involving the new zoning ordinance.
5. To use existing staff more effectively to ensure better quality developments.
6. To allow smart growth initiatives involving communities that will provide residents the convenience of living, working, shopping and recreation within their own communities.

Departmental Issues for FY 2009

1. Promote cross-training within departments to ensure coverage of duties when absences occur.
2. Ensure all businesses are properly licensed by having inspectors confirm Business License conformance as soon as possible after renewals are completed.
3. Encourage all employees to attend job related classes provided by our Clayton County Personnel Department, on a monthly basis, coordinated by their supervisor.
4. Inspectors are encouraged to attend continuing education courses and obtain further certifications from ICC on an ongoing basis, set up by their supervisors.
5. Ensure that all P & Z employees are familiar with the new Zoning Ordinance by mid-year.
6. Hold meetings with homeowners associations explaining developments in their area and taking questions; explaining zoning regulations, demographics and land use.

Departmental Issues for FY 2010 and Beyond

1. To continue to provide the best, most accurate and courteous customer service to the citizens of Clayton County as we issue all Business License, Alcohol License, and Building Permits to the citizens.
2. To continue to educate and train our trade inspectors so each inspector is certified in all facets of building inspections. This will improve the quality of inspections for all structures in the County.
3. To continue to maintain and provide information to the public concerning zoning regulations, demographics and land use.
4. Manage the enforcement, interpretation and administration of all planning and development issues.

Community Development/Planning & Zoning
Mission, Goals, Issues, Performance Measurements and Budget

Community Development/Planning & Zoning (Performance Measurements)				
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Building Permits Issued:	6,053	5,268	6,000	6,000
Permits Per Technician:	2,017	1,756	2,000	2,000
Business Licenses Issued:	7,172	7,373	7,574	7,500
Licenses Per Technician:	2,868	2,949	3,029	3,000
Building Inspections Performed:	40,447	33,576	37,500	34,000
Inspections Per Inspector:	4,494	3,730	4,166	4,000

Community Development (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,828,514	1,909,037	1,621,876	1,625,994
Operations	255,535	267,760	76,970	77,437
Capital Outlay	-	40,833	-	-
Operating Transfer Out	66	(1)	3,926,057	5,714,872
Total	2,084,115	2,217,629	5,624,903	7,418,303

Community Development (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	21,400	-	-	-

Planning & Zoning (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	347,260	445,155	541,949	541,764
Operations	42,478	86,301	461,247	520,549
Capital Outlay	-	15,495	-	-
Total	389,738	546,951	1,003,196	1,062,313

Planning & Zoning (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	-	13,000	-	-
Operating Transfer Out	-	-	13,000	-
Total	-	13,000	13,000	-

Community Development/Planning & Zoning (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director of Community Development	35	1	1	1
Assistant Director Community Dev.	31	1	1	1
Planning and Zoning Admin. (4002)	27	1	1	1
Long Range Planner (4002)	23	1	1	1
Chief Building Inspector	24	1	1	1
Plans Examiner	21	1	1	1
Permits Supervisor	19	1	1	1
Business License Supervisor	19	1	1	1
Senior Planner (4002)	19	2	2	2
Electrical Inspector	19	2	2	2
Plumbing Inspector	19	2	2	2
Building Inspector	19	3	3	3
Heating and AC Inspector	19	2	2	2

Community Development/Planning & Zoning

Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Zoning Inspector (4002)	18	2	3	3
Office Administrator	17	1	1	1
Alcohol and Bus. License Tax Spec.	15	1	1	1
Administrative Secretary	15	1	1	1
Administrative Secretary (4002)	15	1	2	2
Planning and Zoning Specialist (4002)	15	1	2	2
Accounting Technician	14	1	1	1
Business License Inspector	14	2	3	3
Business License Technician	13	2	2	2
Permits Technician	12	3	3	3
Office Assistant, Senior	10	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		35	39	39

Community Development/Planning & Zoning (Significant Expenditure & Staffing Changes)

Correctional Facility

Mission, Goals, Issues, Performance Measurements and Budget

Correctional Facility (Mission Statement)

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

Correctional Facility (Functions)

To house inmates and provide inmate labor force for County departments and the Water Authority.

Correctional Facility (Goals and Issues)

1. To utilize inmates to perform skilled and unskilled labor for Clayton County as a cost-reduction method.
2. To maintain a safe and secure environment for inmates, staff and the community.
3. To provide sanitary living conditions, nutritious meals and adequate medical care to inmates.
4. To provide inmate labor to Clayton County cities as the capability exists.

Departmental Issues for FY 2009

1. Provide the necessary inmate staff to the County as operations and requirements continue to expand.
2. Evaluate and perform, on a quarterly basis, the proper preventive maintenance to keep the Correctional Facility safe and efficient.
3. Plan and implement an expansion of facilities to house and employ an additional 50 inmates. Construction should begin in July '08.
4. Optimize labor provisions to the County and cities with additional inmates as expansion proceeds.

Departmental Issues for FY 2010 and Beyond

1. Continue to operate as a cost-saving entity for Clayton County.
2. Offer useful educational programs and counseling services to inmates who wish to participate.
3. Complete expansion Program.

Correctional Facility (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Capacity:	225	226	226	226
Average Number of Inmates:	223	218	220	226
Inmates per Prison Staff Member	5.44	4.60	5.00	5.00
Total Inmate Man-hours:	307,500	309,728	310,000	315,000
Value of Work Performed by Inmates:	2,207,850	2,449,948	2,500,000	2,580,000
Housing Cost per Inmate	16,455	16,209	16,867	17,280

Correctional Facility (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	2,871,338	3,012,782	3,180,341	3,243,330
Operations	499,168	516,179	646,845	749,298
Capital Outlay	-	20,260	23,818	327,000
Total	3,370,506	3,549,221	3,851,004	4,319,628

Correctional Facility - Vending Operations (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	10,241	7,305	6,953	8,390
Total	10,241	7,305	6,953	8,390

Correctional Facility
Mission, Goals, Issues, Performance Measurements and Budget

Correctional Facility (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Warden	36	1	1	1
Deputy Warden	32	1	1	1
Corrections Captain	28	1	1	1
Corrections Detail Manager	27	1	1	1
Corrections Lieutenant	26	4	4	4
Senior Counselor	26	1	1	1
Corrections Sergeant	24	6	5	5
Counselor	24	0	1	1
Nurse, Senior	22	1	1	1
Corrections Officer III	21	10	10	10
Office Manager	20	1	1	1
Corrections Officer, II	20	23	23	23
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		51	51	51

Correctional Facility (Significant Expenditure & Staffing Changes)

Department of Human Resources/Family and Children Services

Mission, Goals, Issues, Performance Measurements and Budget

Department of Human Resources/Family and Children Services (Mission Statement)

To provide preventative health care and educational services to the general public, monitor the health and safety of the general public and provide evaluation, counseling and treatment programs for individuals with mental health and substance abuse problems.

Department of Human Resources/Family and Children Services (Functions)

To provide preventative health care and educational services, monitor health and safety of the general public, as well as evaluate, counsel and treat individuals with mental health and substance abuse problems.

Department of Human Resources/Family and Children Services (Goals & Issues)

Departmental Goals

1. Promote and encourage healthy behaviors by providing education and counseling.
2. Monitor the health and safety of the general public.

Departmental Issues for FY 2009

1. Increase client awareness and wellness through community outreach programs and partnerships with established community services.
2. Provide pertinent educational and counseling programs during the threat of terrorism.

Departmental Issues for FY 2010 and Beyond

1. Continue to provide a sufficient level of services to the community, while maintaining costs when possible.
2. Improve the overall physical and mental health of the community served.

Department of Human Resources/Family and Children Services (Performance Measurements)

No performance measurements are utilized for this department.

Department of Human Resources (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	714,321	617,844	698,000	698,000
Total	714,321	617,844	698,000	698,000

Department of Human Resources (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operating Transfer Out	310,000	-	-	-
Total	310,000	-	-	-

Mental Health & Retardation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	369,000	369,000	369,000	369,000
Total	369,000	369,000	369,000	369,000

Mental Health & Retardation (Drug Abuse Treatment & Education Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	40,000	40,000	-	-
Total	40,000	40,000	-	-

Family and Children Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Capital Lease Principal Payment	154,550	146,156	146,532	146,708
Total	154,550	146,156	146,532	146,708

Department of Human Resources/Family and Children Services
Mission, Goals, Issues, Performance Measurements and Budget

Department of Human Resources/Family and Children Services (Personnel)

No personnel in this department.

Department of Human Resources/Family and Children Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

District Attorney

Mission, Goals, Issues, Performance Measurements and Budget

District Attorney (Mission Statement)

The mission of the Clayton County District Attorney's Office is to fairly seek justice and truth in the vigorous prosecution of all felony crimes on behalf of the citizens of Clayton County and the State of Georgia. This mission will be accomplished by being attentive to the concerns of victims and witnesses that arise from those crimes and by professionally providing legal services to all the offices of the Clayton County Government and other municipalities in the county.

District Attorney (Functions)

Prosecution of felony crimes.

District Attorney (Goals and Issues)

Departmental Goals

1. Prosecute all defendants in a timely manner while keeping budgetary costs at a minimum.
2. To protect and assist all victims in Clayton County.
3. Continue to reduce the lapse in time between the date of offense and the date of disposition.
4. Protect the children and domestic violence victims of Clayton County by focusing attention to their needs for focused prosecution.
5. Develop strategies for reducing the county jail population by responsive investigation and prosecution.

Departmental Issues for FY 2009

1. Continue to reduce the time lapse for disposition by strategic focus on the oldest cases.
2. Prioritize jail cases for effective investigation and prosecution in order to reduce inmate population by 25%.
3. Continue meetings with law enforcement agency command staffs to foster quality investigations and prosecutions.
4. Enhance the legal staffing of attorneys to develop response methods to case backlogs.
5. Having additional attorneys to work on cases quicker for all court rooms.

Departmental Issues for FY 2010 and Beyond

1. Develop, with the County Commission, a long term plan for growth and expansion 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.

District Attorney (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Felony counts filed	6,147	5,886	7,624	8,768
Felony counts disposed	6,278	7,918	6,832	7,857
Misdemeanor counts filed	1,803	2,976	1,431	1,646
Misdemeanor counts disposed	1,729	1,720	2,803	3,223
Cost per count filed	\$ 344.95	\$ 355.95	\$ 342.19	\$ 316.21
Cost per count disposed	\$ 342.50	\$ 327.29	\$ 321.59	\$ 297.17
Average number of cases per attorney	1,228	1,423	1,438	1,654
Victims served	5,418	5,005	5,065	5,100
Victim witness contacts	60,000	61,200	71,025	81,600
Non-English speaking victims	396	347	302	350
Translations for non-English speaking victims	1,106	1,127	909	1,000

District Attorney

Mission, Goals, Issues, Performance Measurements and Budget

District Attorney (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	2,564,809	2,896,652	2,842,273	3,122,721
Operations	177,580	170,952	230,312	170,004
Capital Outlay	-	86,848	25,976	-
Total	2,742,389	3,154,452	3,098,561	3,292,725

District Attorney (Federal Narcotics Condemnation Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	-	1,315	-	-
Total	-	1,315	-	-

District Attorney (State Narcotics Condemnation Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	7,069	7,295	1,774	-
Total	7,069	7,295	1,774	-

District Attorney (Victim Assistance Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	205,678	144,298	172,827	162,775
Operations	19,447	18,214	15,325	18,914
Operating Transfers Out	33,649	3,706	33,649	39,127
Total	258,774	166,218	221,801	220,816

(*) Victim Assistance Fund is also used in Solicitor's office.

District Attorney (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	104,542	102,530	124,902	-
Operations	4,344	-	87,370	21,754
Total	108,886	102,530	212,272	21,754

District Attorney (Child Support Recovery Unit)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	565,603	615,222	633,871	-
Operations	29,031	48,420	58,092	-
Total	594,634	663,642	691,963	-

District Attorney (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
District Attorney	E	1	1	1
Chief Assistant District Attorney	S	1	1	1
Secretary/District Attorney	S	1	1	1
Assistant District Attorney/State-3	S	1	1	1
Assistant District Attorney/State-2	S	2	2	2
Investigator/State	S	1	1	1
DA/Child Support	A	1	1	1
Chief Investigator	32	1	1	1
Senior Assistant District Attorney (Child Support)	29	1	1	1

District Attorney

Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
DA Training Supervisor	29	1	1	1
DA Unit Supervisor	29	3	3	3
Senior Litigation Assistant D.A.	29	1	1	1
Senior Assistant District Attorney	27	7	7	7
Investigator III	27	8	10	10
Child Support Administrator	25	0	1	1
Investigator II	25	5	6	6
Senior Case Manager (Child Support)	23	1	0	0
Investigator I	23	4	1	1
Victim Assistance Program Manager	21	1	1	1
Office Manager	20	1	1	1
Victim Assistance Coordinator, Senior	19	1	1	1
Case Manager Training Specialist	17	1	1	1
Investigator Assistant	17	1	1	1
Victim Assistance Coordinator	17	2	2	2
Legal Assistant	17	3	6	6
Legal Administration Secretary	16	2	0	0
Case Manager (Child Support)	16	9	9	9
Legal Secretary/Interpreter	16	1	0	0
Victim Advocate	15	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL # OF POSITIONS:		64	64	64

District Attorney (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Economic Development Officer

Mission, Goals, Issues, Performance Measurements and Budget

Economic Development Officer (Mission Statement)

To create wealth for the residents and businesses of Clayton County.

Economic Development Officer (Functions)

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

Economic Development Officer (Goals and Issues)

Departmental Goals

1. Prepare for the influx of residents and development.
2. Build the foundation for sustainable job growth.

Departmental Issues for FY 2009

1. Support the Growth of Target Industries in conjunction with the Innovation Crescent, the Metro Atlanta Chamber of Commerce, and the Georgia Department of Economic Development.
 - a. Capitalize on the regions retention and recruitment of the Life Sciences industries by participating in the Innovation Crescent regional branding campaign.
 - b. Coordinate efforts with the Tourism Authority to bring projects and visitors to the County by assisting with feasibility studies for new products.
 - c. Apply for Georgia Work Ready Community status by year-end 2008.
2. Create and Grow Business Recruitment, Retention and Expansion Capabilities.
 - a. Develop processes to communicate with employers on economic development issues and opportunities by assisting the Clayton County Chamber of Commerce with their BRE efforts by year-end 2008.
 - b. Inform economic development partners of County benefits on a quarterly basis in order to assist them with their BRE efforts.
 - c. Participate in international business trade missions with economic development partners.
3. Increase the Economic Vitality of Underdeveloped Areas.
 - a. Create development incentives in designated areas by year-end 2008.
 - b. Create tools to revitalize vacant and abandoned property by year-end 2008.
 - c. Manage Development Authority properties and County Tax Allocation Districts.
4. Make it Easier to Develop in Clayton County.
 - a. Meet with each County department that has a role in the development process by year-end 2008 to streamline the development process.
 - b. Hold quarterly developer workshops to educate developers and showcase opportunities.

Departmental Issues for FY 2010 and Beyond

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

Economic Development Officer (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Employment	132,362	136,209	137,264	138,319
Per Capita Income	\$ 18,130	\$ 18,455	\$ 18,543	\$ 18,631
Unemployment Rate	5.6%	5.5%	5.4%	5.3%
Per Capita Retail Sales	\$ 12,569	\$ 15,726	\$ 17,739	\$ 20,422

Economic Development Officer

Mission, Goals, Issues, Performance Measurements and Budget

Economic Development Officer (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	185,290	157,972	247,993	188,823
Operations	29,922	93,001	158,600	34,966
Total	215,212	250,973	406,593	223,789

Economic Development Officer (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Economic Development Officer	A	1	1	1
Asst Director Economic Development	31	1	1	1
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		3	3	3

Economic Development Officer (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Elections

Mission, Goals, Issues, Performance Measurements and Budget

Elections (Mission Statement)

To conduct scheduled elections in accordance with state and federal laws and receive election results in an efficient and timely manner; while educating local officials, citizens, and employees on the election process.

Elections (Functions)

Conduct scheduled elections and educate on the election process.

Elections (Goals and Issues)

1. To coordinate with Planning and Zoning in providing and maintaining accurate precincts and district maps.
2. To continue working with Tax Assessor's office keeping our street index updated.
3. To continue working with Technical Support in providing information to aid our office in splitting voting precincts and finding precinct locations.
4. To provide training for election officials working in polling precincts.

Departmental Issues for FY 2009

1. Maintain information needed for upcoming elections.
2. Improve efficient training and teaching tools for election officials working in voting precincts during each election cycle.

Departmental Issues for FY 2010 and Beyond

1. Continue improving technology use during training sessions.

Elections (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of Elections Held:	2	2	2	2
Number of Contested Elections:	0	0	0	0
Number of Election Deadlines Met:	100%	100%	100%	100%
% of Poll Officers Trained	100%	100%	100%	100%

Elections (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	44,977	557,685	402,892	575,140
Operations	27,006	399,402	191,803	189,257
Capital Outlay	14,300	-	-	-
Total	86,283	957,087	594,695	764,397

Elections (Personnel)

No full-time personnel in this department.

Elections (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Emergency Medical Services

Mission, Goals, Issues, Performance Measurements and Budget

Emergency Medical Services (Mission Statement)

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

Emergency Medical Services (Functions)

To provide emergency medical services.

Emergency Medical Services (Goals & Issues)

Departmental Goals

1. To maximize the level of customer service provided to the citizens of Clayton County.
2. Respond to emergency medical situations through the use of county-wide medical units.
3. Properly train new employees and provide continued education for tenured employees to ensure all staff members can serve the citizens in a safe and efficient manner.
4. To evaluate emergency medical service delivery capabilities to maximize effectiveness.

Departmental Issues for FY 2009

1. Properly utilize and integrate the new Paperless Patient Care Record system within the County's current billing structure, through the use of laptops on the medical units.
2. Improve on the level of services offered to the public through the opening of new Fire Station #12.
3. Manage the costs associated with the opening of the new fire station and the new personnel.
4. Maximize fee collection from EMS trips.

Departmental Issues for FY 2010 and Beyond

1. Enhancing the recruiting and retention of new employees as the County grows and experiences an increased need for services.
2. Maintain an effective and professional training program for all employees within the organization.

Emergency Medical Services (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Total Calls Received:	18,498	18,535	18,621	18,750
Number of Patients Transported:	11,287	12,963	13,144	13,200
Average Response Time (Minutes):	7:35	7:35	7:35	7:35
Total Stations:	13	14	14	14
Stations With Transport Units:	8	9	9	9

Emergency Medical Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	4,917,686	5,322,119	6,762,171	6,250,695
Operations	345,466	388,099	625,168	524,199
Lease Payments	-	-	228,391	447,871
Capital Outlay	582,104	17,826	67,000	-
Total	5,845,256	5,728,044	7,682,730	7,222,765

Emergency Medical Services

Mission, Goals, Issues, Performance Measurements and Budget

Emergency Medical Services (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	12,230	3,355	236	-
Capital Outlay	(76)	-	-	-
Operating Transfer Out	1,479	-	-	-
Total	13,633	3,355	236	-

Emergency Medical Services (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Deputy Chief- EMS	30	1	1	1
Fire/EMS Instructor III	27	1	1	1
EMS Captain	27	3	3	3
Paramedic Lieutenant	26	3	3	3
Paramedic Sergeant	24	26	35	35
Fire Medic	22	9	24	24
Firefighter III	20	6	6	6
Firefighter II	19	8	11	11
Firefighter I	18	28	25	25
Administrative Secretary	15	1	1	1
Principal Secretary	13	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		87	111	111

Emergency Medical Services (Significant Expenditure & Staffing Changes)

Extension Services

Mission, Goals, Issues, Performance Measurements and Budget

Extension Services (Mission Statement)

To provide educational programming for citizens of Clayton County related to agriculture, horticulture, the environment and consumer sciences.

Extension Services (Functions)

To provide education on agriculture, horticulture, the environment and consumer sciences.

Extension Services (Goals and Issues)

1. Provide useful educational seminars to the citizens of Clayton County.
2. Provide the maximum level of services allowable under the State and County budgets.

Departmental Issues for FY 2009

1. Administer the 4-H program in the County.
2. Provide water, soil and plant testing and manage the Master Gardener program for the County.
3. Provide a sufficient level of services in the areas of agriculture, the environment and family and consumer services.

Departmental Issues for FY 2010 and Beyond

1. Increase the level of participation in the programs offered.
2. Enhance the lives of citizens through participation in these programs.

Extension Services (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Home Site Visits:	400	417	687	700
Volunteer Hours:	3,500	3,675	1,964	2,000
Soil Samples:	300	216	135	140
4-H Enrollment:	4,700	3,800	4,175	4,200

Extension Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	190,291	204,474	214,253	231,365
Operations	35,364	34,524	59,321	38,140
Total	225,655	238,998	273,574	269,505

Extension Services (Drug Abuse Treatment and Education Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	13,942	9,566	8,678	12,000
Operations	4,825	7,067	7,700	6,250
Total	18,767	16,633	16,378	18,250

Extension Services (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	72,539	50,464	98,845	-
Operations	53,842	19,680	53,174	-
Total	126,381	70,144	152,019	-

Extension Services

Mission, Goals, Issues, Performance Measurements and Budget

Extension Services (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
County Extension Director	S	1	1	1
Cooperative Extension Agent	S	2	2	2
Community EDU Program Assistant	S	1	1	1
Secretary/Extension Office	S	1	1	1
Principal Secretary	13	2	2	2
Horticulture Program Assistant	10	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		7	8	8

Extension Services (Significant Expenditure & Staffing Changes)
No significant expenditure and staffing changes.

Finance Department

Mission, Goals, Issues, Performance Measurements and Budget

Finance Department (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.

Finance Department (Functions)

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

Finance Department (Goals and Issues)

Departmental Goals

1. To enhance the decision-making process of the Board of Commissioners, and their designees, by providing timely and accurate financial information.
2. To ensure accurate financial decision-making by minimizing the difference between estimated and actual revenue and expense projections each year.
3. To prepare an accurate and timely Fiscal Year 2007 Comprehensive Annual Financial Report in compliance with AICPA, GAO, and Georgia Department of Audits.
4. To prepare an accurate and easy to navigate Fiscal Year 2008 Budget within the guidelines of the GFOA Distinguished Budget Presentation Award program.
5. To pay all invoices and bills through Accounts Payable and to collect all ambulance payments through Accounts Receivable and to provide an accurate and timely payroll operation.
6. To operate the County Mail Room.

Departmental Issues for FY 2009

1. To remain in compliance with all new regulations involving the preparation of the Fiscal Year 2008 Audit.
2. To become familiar with all new privacy regulations and process all ambulance billing statements in an accurate and timely manner through the use of the new paperless Patient Care Record system.
3. Properly manage the SPLOST Fund with new County construction and renovations.

Departmental Issues for FY 2010 and Beyond

1. Continue to evaluate hardware and software needs to ensure a properly functioning financial system.
2. Produce Budget and CAFR audit report documents on CD-Rom.

Finance Department (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Checks processed by AP per employee.	11,780	12,133	11,752	12,000
Operating budget per analyst. (millions)	\$86.3	\$97.6	\$104.8	\$107.0
Monthly Journal Entries	332.0	332.0	341.0	350.0
AR invoices per employee.	2,298.9	2,367.9	2,772.0	2,800.0
Received Certificate of Achievement for CAFR	Yes	Yes	Yes	In Process
Received Distinguished Budget Award	Yes	Yes	Yes	Submitted

Finance Department (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	2,147,713	2,296,038	2,896,296	2,723,851
Operations	60,613	62,391	128,388	106,692
Capital Outlay	-	-	25,000	-
Total	2,208,326	2,358,429	3,049,684	2,830,543

Finance Department

Mission, Goals, Issues, Performance Measurements and Budget

Finance Department - Mailroom (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	49,324	50,803	59,611	61,278
Operations	454,872	468,497	550,458	523,332
Total	504,196	519,300	610,069	584,610

Finance Department (Personnel)				
<u>Title</u>	Pay	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
	<u>Grade</u>			
Director Finance/Comptroller	38	1	1	1
Asst Fin Director/Fin Sys Sec Officer	34	1	1	1
Fin. Budget and Special Budget 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	0	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
Pension Coordinator	27	1	0	0
Accounts Payable Manager	27	1	1	1
Accounts Receivable manager	27	1	1	1
Senior Treasury Manager	27	1	1	1
Fin Systems Project Analyst	26	2	2	2
Finance Grants Analyst Senior	26	1	0	0
Principal Accountant	25	2	2	2
Grants Analyst HUD	25	1	1	1
Finance Grants Analyst	25	0	1	1
S.P.L.O.S.T Accountant	25	0	1	1
Payroll Technician, Senior	18	1	1	1
Financial Acct/Computer Technician	17	1	1	1
Accounting Technician, Senior	17	2	2	2
Office Administrator	17	1	0	0
Payroll Technician	16	3	3	3
Administrative Assistant/Records Ret Specialist	16	0	1	1
Administrative Assistant/Stenographer	16	1	1	1
Accounting Technician	15	10	12	12
Principal Secretary	13	0	0	0
Mail Clerk	12	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		41	44	44

Finance Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Fire Department

Mission, Goals, Issues, Performance Measurements and Budget

Fire Fund (Mission Statement)

The Fire Department is committed to protecting the people and property within our community. We will be responsive to the needs of our citizens by providing rapid, professional, humanitarian services essential to the health, safety, and well-being of the community.

Fire Fund (Functions)

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

Fire Fund (Goals and Issues)

Departmental Goals

1. To maximize the level of customer service provided to the citizens of Clayton County.
2. Respond to fires and emergency situations through the use of county-wide fire units.
3. Properly train new employees and provide continued education for tenured employees to ensure all staff members can serve the citizens in a safe and efficient manner.
4. To ensure the safety of the public through the aggressive enforcement of codes and standards.
5. To heighten the public awareness of fire safety through the utilization of community education.

Departmental Issues for FY 2009

1. Improve on the level of services offered to the public through the opening of new Fire Station #14.
2. Continue quality of operations during the installation of a new phone system.

Departmental Issues for FY 2010 and Beyond

1. Enhancing the recruiting and retention of new employees as the County grows and experiences an increased need for services.
2. Maintain an effective and professional training program for all employees within the organization.
3. Prepare a detailed plan of action to ensure all new construction of fire departments are located in the proper areas in order to best serve the public and to maintain the current ISO rating.

Fire Fund (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Total Fire Calls:	1,075	1,103	1,153	1,160
Number of False Calls:	1,420	1,457	1,432	1,400
Haz Mat Calls:	370	380	378	380
Miscellaneous Calls:	3,507	3,598	3,581	3,600
Fire Inspections Performed:	2,136	2,192	2,203	2,200
Average Response Time (Minutes):	5:00	5:00	5:00	5:00

Fire Fund

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	16,204,421	17,502,280	17,812,689	18,821,263
Operations	2,182,599	1,940,453	2,739,409	2,895,545
Capital Lease Principal Payment	-	-	233,800	825,194
Capital Outlay	738,701	990,244	2,646,257	432,900
Operating Transfer Out	-	50,715	-	-
Total	19,125,721	20,483,692	23,432,155	22,974,902

Fire Department

Mission, Goals, Issues, Performance Measurements and Budget

Fire Department (Other County Grants)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	53,061	137,509	204,154	-
Capital Outlay	-	115,242	8,946	-
Total	53,061	252,751	213,100	-

Emergency Management (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	94,623	99,899	164,495	186,741
Operations	34,499	26,857	36,348	38,777
Total	129,122	126,756	200,843	225,518

Emergency Management (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,080	-	62,800	-
Operations	4,224	910	20,802	-
Capital Outlay	-	13,600	116,712	-
Operating Transfer Out	-	-	14,507	-
Total	5,304	14,510	214,821	-

Fire Fund (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Fire Chief	39	1	1	1
Assistant Fire Chief	35	1	2	2
Deputy Chief- Operations	31	1	1	1
Deputy Chief- Prevention	31	1	1	1
Deputy Chief- Support Services	31	1	1	1
Battalion Chief	29	6	6	7
Fire Captain (Inspector III)	28	1	1	1
Fire Captain	28	5	5	5
Paramedic Lieutenant	27	21	23	23
Fire Lieutenant	26	31	32	32
Life Safety Education Officer/Lt.	26	1	1	1
Fire Lieutenant (Inspector II)	26	5	5	5
Systems Analyst/Fire	25	1	1	1
Statistical Data Analyst	25	0	1	1
Paramedic Sergeant	25	12	12	12
Inventory Control Supervisor	25	1	1	1
Fire Sergeant	24	36	39	39
Fire Medic	23	8	8	8
Firefighter III	21	19	12	12
Office Manager	20	1	1	1
Firefighter II	20	28	23	23
Firefighter I	19	50	71	71

Fire Department

Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
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:		235	252	253

Emergency Management (Personnel)				
Emergency Management Operations Officer	25	0	1	1
Homeland Security Operations Officer	25	0	1	1
Deputy Director Emergency Mgt.	24	1	0	0
Emer. Mgt. Training Coordinator	22	1	0	0
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		3	3	3

Fire Fund (Significant Expenditure & Staffing Changes)

Add: One Battalion Chief - Media Services

Garage

Mission, Goals, Issues, Performance Measurements and Budget

County Garage (Mission Statement)

To maintain the fleet of county vehicles to maximize safety and minimize down-time, and to provide fueling services for the County.

County Garage (Functions)

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

County Garage (Goals & Issues)

Departmental Goals

1. To provide a high level of professional services to Clayton County.
2. To maintain the County fleet in a safe manner that minimizes down-time.
3. To provide fueling services for County vehicles.

Departmental Issues for FY 2009

1. Improve the performance of the preventative maintenance program.
2. Maintain the fuel station in compliance with all State and Federal regulations.

Departmental Issues for FY 2010 and Beyond

1. Continually improve customer service at the fuel station and County Garage.
2. Build new facility for fuel station.

County Garage (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of Vehicles in County Fleet:	860	860	875	875
Vehicles Serviced (County and Contracted):	1,100	1,176	1,218	1,250
Number of Work Orders:	8,511	8,335	8,543	8,600
Average Repair Costs per Month:	\$125,000	\$124,586	\$122,306	\$123,000

County Garage (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,138,042	1,230,448	1,272,856	1,289,945
Operations	1,624,294	1,943,504	1,293,550	1,325,750
Capital Outlay	-	28,027	13,000	-
Operating Transfer Out	10,240	-	-	-
Total	2,772,576	3,201,979	2,579,406	2,615,695

County Garage - Service Station (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	76,873	81,045	84,166	86,673
Operations	2,064,896	2,432,041	1,951,900	2,115,000
Total	2,141,769	2,513,086	2,036,066	2,201,673

Garage

Mission, Goals, Issues, Performance Measurements and Budget

County Garage (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director of Fleet Maintenance	34	1	1	1
Shop Foreman	23	1	1	1
Office Manager	20	0	1	1
Heavy Equipment Lead Mechanic	20	1	1	1
Lead Mechanic	20	1	1	1
Inventory Manager	18	1	1	1
Heavy Equipment Mechanic	17	3	4	4
Mechanic- Senior	16	8	7	7
Administrative Secretary	15	1	2	2
Senior Maintenance Admin Spec	15	1	0	0
Parts Assistant	13	1	1	1
Environmental Specialist	13	1	0	0
Fuel Attendant	9	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL # OF POSITIONS:		22	22	22

County Garage (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Indigent Defense Court Administration

Mission, Goals, Issues, Performance Measurements and Budget

Indigent Defense (Mission Statement)

It is the purpose and intent of the Clayton County Indigent Defense Program to provide fair, efficient, and competent legal representation to all indigent individuals which meet or exceed the requirements of the Georgia Public Defender Act of 2003, and the standards for indigent defense promulgated by the Georgia Public Defender Standards Council.

Indigent Defense (Functions)

To provide legal representation to indigent individuals.

Indigent Defense (Goals and Issues)

Departmental Goals

1. To encourage Public Defender to provide year round representation.
2. To transfer all Death Penalty cases to State for representation and payment.
3. To enforce guidelines set by the Governing Committee.

Departmental objectives for FY 2009

1. Reduce cost to County for representation when State pays for cases handled by the Public Defender.
2. Reduction in costs to County for costly representation of Death Penalty cases.
3. All complaints/ requests are addressed timely by Panel Attorneys. Restitution of attorney fees encouraged.

Departmental objectives for FY 2010 and Beyond

1. Provide quality representation at a minimal cost.

Indigent Defense (Performance Measurements)

<u>Indigent defense</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Total Cases	3,563	3,967	6,804	7,100
Cost per Case	\$154	\$323	\$552	\$600
Total Defendants	3,069	3,481	5,977	9,800
Cost per Defendant	\$180	\$367	\$624	\$650

Indigent Defense (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	51,323	168,468	174,057	181,698
Operations	41,326	5,134,269	3,044,848	2,712,861
Total	92,649	5,302,737	3,218,905	2,894,559

Indigent Defense (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director, Indigent Defense	23	1	1	1
Court Panel Assistant	17	1	1	1
Principal Secretary	13	$\frac{1}{1}$	$\frac{1}{1}$	$\frac{1}{1}$
TOTAL # OF POSITIONS:		3	3	3

Indigent Defense (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Information Technology

Mission, Goals, Issues, Performance Measurements and Budget

Information Technology (Mission Statement)

To provide quality information technology systems and services that allow for superior constituent-focused services, enhanced revenues and improved business processes. Clayton County Department of Information Technology provides customer-oriented and convenient access to information and services through the use of technology; anytime – anywhere. The County will strive for cost-effective use of technology, with interactive exchange and sharing of data within departments, with constituents, with other governments and business partners. The mission of the Information Technology Department is to build a solid and comprehensive technology infrastructure, maintain an efficient and effective operation environment, and deliver high quality and timely services. The department is headed by the Director of Information Technology.

Clayton County Department of Information Technology's guiding principles are as follows:

1. County IT exists to support and facilitate access to County information for the public and its employees and to help the County conduct its business in a fast and easy manner.
2. The County IT systems will support the business goals of the County in an efficient, cost-effective manner.
3. The County IT systems will be safe and secure, and will provide an integration mechanism to streamline business practices
4. The County will provide ongoing technology training for staff.
5. The County will provide opportunities for constituents to utilize technology in their interaction with the County.
6. Constituents and County employees will continue to share and exchange information using multiple channels.

Information Technology (Functions)

To provide information technology service to County departments and external customers.

Information Technology (Goals & Issues)

Administrative Services Division

1. To efficiently develop the tasks of the Administrative, Customer Service and Inventory work groups into a cohesive unit.

Technical Services Division

1. To install the Police Department Channel 2 Narrowband enhancement.
2. To install the new Fire Department, Fire 4 Repeated Radio System for enhancing firefighting services.
3. To begin the research and development of a new Public Safety Digital Communications Network.
4. To install and implement a new Blackberry Enterprise Server to support the growing number of mobile professionals in Clayton County Government.
5. To install a Wi-Max based fiber backup solution, to ensure critical data communications is maintained at all times.
6. To implement a disaster recovery and master backup solution for all CPUs and Servers.
7. To enhance the Commissioners' Boardroom by implementing a digital recording and presentation system.

Application Development Division

1. Evolve a new vision for the county Web site and CNET.
2. Implement CNET access through county Web site.
3. Implement Content Management Server with Fire Department.
4. Implement HTTPS encrypted server with signed trusted certificate.
5. Increase web skill set of software staff.
6. Continue to develop and support applications for the county departments.

Geographic Information systems (GIS)

1. To launch a formal GIS operation.

Archives & Record Retention Division

1. To provide all County departments with needed documents in a quick and efficient manner.

Information Technology

Mission, Goals, Issues, Performance Measurements and Budget

Departmental Issues for FY 2009

Administrative Services Division

1. Implement an updated electronic inventory system.

Technical Services Division

1. Program and issue over 200 radios to Police and Sheriff's Department personnel.
2. Migrate all computer hardware and associated personnel to Information Technology, establishing true enterprise IT.
3. Continue to expand our areas of responsibility and meet growing demands, without additional personnel.

Application Development Division

1. Establish Points of Contact between Departments/Divisions and the Information Technology Applications Development Division.
2. Establish formal project request method (end user electronic request).
3. Establish criteria for project approval and formal method of project request review.
4. Establish formal methods of Project Management.
5. Review outstanding project lists, subject to formal project review.
6. Prioritize remaining projects.

Geographic Information systems (GIS)

1. To create the new official county base map.
2. Continue work on project to correct street name, address and zoning issues.

Archives & Record Retention Division

1. To maximize the use of all storage and shelving space.

Departmental Issues for FY 2010 and Beyond

Administrative Services Division

1. Implement an electronic invoice and maintenance tracking system.

Technical Services Division

1. Provide an adequate number of service vehicles.
2. Make the necessary upgrades to the servers and the network to support the needs of the county departments.
3. Continue to enhance county-wide solution for desktop software upgrades and PC Management.

Application Development Division

1. Continue to develop and support applications for the county departments.

Geographic Information systems (GIS)

1. Optimize the GIS infrastructure.

Archives & Record Retention Division

1. Establish electronic records management system.

Information Technology (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Help Desk Calls:	3,513	3,597	3,952	4,357
Number of Personal Computers:	1,435	1,490	1,583	1,615
Desktop/Network/Server Projects Closed:	3,695	3,965	5,700	6,500
Application Support Projects Closed:	1,252	1,439	1,400	1,500
Application Development Projects Closed:	997	785	700	1,000
Web Based Projects Closed:	861	920	800	1,000
Total Radio Repairs	954	1,135	1,284	1,412
Total Miscellaneous Repairs	2,002	1,716	1,431	1,574
Telecommunications Work Orders	2,910	3,209	3,539	3,893
Archive Boxes Stored	31,000	33,170	34,133	35,192

Information Technology

Mission, Goals, Issues, Performance Measurements and Budget

Information Technology Admin (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	2,052,432	2,111,312	376,676	403,152
Operations	707,912	718,606	1,251,938	138,224
Capital Outlay	77,397	165,664	455,172	-
Total	2,837,741	2,995,582	2,083,786	541,376

Information Technology Admin (Capital Projects Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	5,338	-	-	-
Capital Outlay	-	-	-	-
Total	5,338	-	-	-

Technical Services (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	934,811	931,356	1,444,269	1,553,255
Operations	212,849	292,629	255,388	1,092,333
Capital Outlay	46,059	13,864	18,848	-
Total	1,193,719	1,237,849	1,718,505	2,645,588

Application Development (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	-	-	1,116,650	1,257,021
Operations	-	-	-	3,795
Total	-	-	1,116,650	1,260,816

Geographic Information Systems (GIS) (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	-	-	219,290	232,973
Operations	-	-	-	32,463
Capital Outlay	46,059	13,864	18,848	-
Total	46,059	13,864	238,138	265,436

Archives & Records Retention (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	203,189	239,893	315,520	285,883
Operations	30,841	27,510	116,622	12,600
Capital Outlay	-	11,750	-	-
Total	234,030	279,153	432,142	298,483

Information Technology (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director, Information Technology	38	1	1	1
Division Manager, Technical Services	33	0	1	1
Division Manager, Application Development	33	0	1	1
Division Manager, GIS	33	0	1	1
Manager of Technical Services	31	1	0	0
Manager of Systems Programming	31	1	0	0

Information Technology

Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Systems Project Manager	31	2	3	3
Project Manager	31	1	1	1
Computer Services Manager	31	1	1	1
Division Manager, Archives & Records	30	0	1	1
Systems Engineer	29	0	1	1
Programmer Analyst	29	11	10	10
GIS Data Coordinator	28	0	1	1
Systems Administrator	27	0	2	2
Project Coordinator	27	0	1	1
Archives & Records Retention Manager	27	1	0	0
Division Manager, Administrative Services	26	0	1	1
Webmaster	25	1	1	1
Support Center Project Manager	25	1	0	0
Communications Technician Sr	25	0	1	1
Communications Services Coordinator	25	2	0	0
Computer Network Coordinator	24	1	0	0
Computer Network Technician	24	5	5	5
Communications Technician	24	0	3	3
Systems Programmer	23	1	0	0
Telecomm Technician Sr	23	0	1	1
Archives & Records Retention Coordinator	23	0	1	1
Support Specialist	21	2	0	0
Telecomm Technician	21	0	4	4
Support Technician II	20	9	0	0
Archives & Records Retention Specialist	19	0	1	1
Archives & Records Assistant Manager	19	1	0	0
Help Desk Supervisor	18	1	0	0
Administrative Services Specialist	18	0	1	1
Help Desk Operator	16	1	1	1
Computer Operator	16	1	1	1
Administrative Services Assistant	16	0	1	1
Systems Programmer Technician	15	1	0	0
Administrative Secretary	15	2	1	1
IT Inventory Control Specialist	14	0	1	1
Archives Inventory Clerk	12	2	2	2
Custodian Courier	9	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL # OF POSITIONS:		51	51	51

Information Technology (Functions)

Internal Audit

Mission, Goals, Issues, Performance Measurements and Budget

Internal Audit (Mission Statement)

To conduct county-wide property tax audits and departmental operational audits, as requested by upper management to maximize the amount of property taxes collected and to instill a high level of trust in the integrity of the County's financial operations.

Internal Audit (Functions)

To conduct property tax audits and departmental operational audits.

Internal Audit (Goals and Issues)

Departmental Goals

1. To maximize the amount of property taxes collected through the use of property tax audits.
2. To audit County departments to ensure their compliance with all County, State and Federal regulations.
3. To assist the Board of Commissioners in its efforts to control and minimize fraud and abuse.

Departmental Issues for FY 2009

1. Assist the Board of Commissioners with special projects, upon request.
2. Increase the level of services provided due to the increased staff level.

Departmental Issues for FY 2010 and Beyond

1. Continue systematic departmental and property tax audits to improve the operations and financial status of Clayton County.

Internal Audit (Performance Measurements)

<u>Internal Audit</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of Accounts Audited:	234	144	94	300
Fair Market Value Prior to Audit:	\$58,035,162	\$67,446,849	\$57,240,180	\$60,000,000
Unreported Market Value:	\$45,904,394	\$34,225,161	\$29,573,679	\$30,000,000
Taxes and Penalties:	688,566	513,377	441,199	550,000
<u>Mendola & Associates</u>				
Number of Accounts Audited:	-	71	26	-
Fair Market Value Prior to Audit:	-	\$82,118,760	\$4,707,663	-
Unreported Market Value:	-	\$39,301,998	\$7,204,450	-
Taxes and Penalties:	-	\$589,530	\$108,067	-
Fees Paid	-	\$62,625	\$13,700	-

Internal Audit (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	223,507	255,786	289,523	300,526
Operations	96,617	89,129	136,321	62,875
Capital Outlay	-	-	-	-
Total	320,124	344,915	425,844	363,401

Internal Audit

Mission, Goals, Issues, Performance Measurements and Budget

Internal Audit (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director, Internal Audit	34	1	1	1
Assistant Director, Internal Audit	30	0	1	1
Associate Internal Auditor	27	2	1	1
Administrative Assistant	16	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		4	4	4

Internal Audit (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Juvenile Court

Mission, Goals, Issues, Performance Measurements and Budget

Juvenile Court (Mission Statement)

To endeavor to protect and restore the children of the County as secure law-abiding members of society and to strengthen families and reduce the need for further intervention. This involves the prompt treatment, rehabilitation, and supervision of delinquent and unruly children and decisive processing of deprivation cases.

Juvenile Court (Functions)

To provide treatment, rehabilitation and supervision of delinquent and unruly children

Juvenile Court (Goals and Issues)

Departmental Goals

1. Protect the best interests of each child and the community, while if at all possible, leaving the child in the home.
2. To rehabilitate children through various programs and services with the result being a secure and law-abiding member of society.
3. Promote collaboration with families, community organizations and governmental agencies to treat deprivation and delinquency.

Departmental Issues for FY 2009

1. Security concerns at the satellite office.
2. The need for more staff, one judge and additional space as recommended by a consultant.
3. Increased workload.

Departmental Issues for FY 2010 and Beyond

1. Plan & design Juvenile Justice Center.

Juvenile Court (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
CASA Volunteers	222	220	280	340
Panel Volunteers	49	48	50	50
Ankle Monitors	108	86	110	125
High Risk Surveillance	29	34	35	35
Suspended DJJ Commitment	48	44	40	37
90 Day STP	6	9	12	11

Juvenile Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	3,075,729	3,483,886	3,727,518	3,699,334
Operations	457,300	463,026	514,027	563,254
Capital Outlay	22,130	15,020	-	-
Total	3,555,159	3,961,932	4,241,545	4,262,588

Juvenile Court (Juvenile Supplemental Services Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	36,389	36,273	30,000	30,000
Total	36,389	36,273	30,000	30,000

Juvenile Court (Victim Witness Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	37,876	40,570	41,826	43,093

Juvenile Court

Mission, Goals, Issues, Performance Measurements and Budget

Juvenile Court - County Projects (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	11,800	9,675	10,025	-
Juvenile Court - County Grants (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	289,366	211,272	205,133	-
Operations	48,412	27,911	148,087	-
Operating Transfer Out	-	-	693	-
Total	337,778	239,183	353,913	-

Juvenile Court (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Juvenile Court Judge	A	3	3	3
Director of Juvenile Court Services	34	1	1	1
Chief of Staff, Juvenile	30	1	1	1
Juvenile Court Technology Coordinator	26	0	1	1
Child Welfare Services Coordinator	26	0	1	1
Coordinator JC Grants and Staff Dev	24	1	1	1
CASA Program Coordinator	23	1	0	0
Mediation Program Coordinator	23	1	1	1
Coordinator JC Program Dev and Ser	23	1	1	1
Probation Supervisor	23	3	3	3
Intake Supervisor	23	1	1	1
Clerk of Court	23	1	1	1
JDAI Coordinator	23	0	1	1
Fast Start Program Manager	23	1	0	0
Truancy Supervisor	23	0	1	1
Citizen Review Panel Coordinator	22	1	1	1
CASA Volunteer Supervisor	19	2	3	3
CASA Support Services Supervisor	19	1	1	1
CASA Training Supervisor	19	1	1	1
Juvenile Court Officer II	19	0	4	4
System Administrator, JCATS	18	1	0	0
Juvenile Court Officer	18	23	18	18
Juvenile Court Office Administrator Sr	18	0	1	1
Juvenile Court Office Administrator	17	1	0	0
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:		58	59	59

Juvenile Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Library System

Mission, Goals, Issues, Performance Measurements and Budget

Clayton County 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.

Clayton County Library System (Functions)

To provide library services.

Clayton County Library System (Goals and Issues)

1. Partner with the school system in building a competitive workforce by providing assistance with school assignments to students through "Live Homework Help", public use computers and materials collections that support the school curriculum.
2. Acquire sites for two new libraries approved in 2008 SPLOST, meet requirements for State Public Library Capital Outlay Grant application process.
3. Work with private and public agencies, including summer camps and child care centers to provide books and other library services to children unable to visit our libraries.
4. Continue staff development in expertise relevant to the needs of our citizens
5. To strengthen the materials collection of the libraries

Departmental Issues for FY 2009

1. Address safety and security issues at all library locations.
2. Replace 87 public use and 20 staff computers which are out of warranty.
3. Select and purchase site for NE Branch Library; write Building Program.
4. Seek funding for an addition/renovation of the Forest Park Branch Library.
5. Replace damaged and stained carpet at the Riverdale Branch Library.
6. Address maintenance issues such as window cleaning, pressure cleaning of building exteriors, etc. at all but the Lovejoy Branch Library.
7. Offer access to additional high quality online resources through the library website for remote access from home or work.
8. Reclassify Administrative Assistant position to better reflect duties of position.

Departmental Issues for FY 2010 and Beyond

1. Assure that funds available for the purchase of library materials keep up with population growth and inflation.
2. Fund a three year replacement cycle for public use computers, 114 computers were provided by Georgia Public Library Service in 2005 and many will need to be replaced in '09.
3. Develop library services to citizens who are recent immigrants.
4. Seek funding to renovate the Jonesboro Branch Library and add a meeting room.

Clayton County Library System (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of Branches:	6	6	6	6
Average Operating Hours per Week:	61	61	61	61
Tutoring Sessions on Live Homework Help:	383	4,698	3,700	4,000
Public Use Computers Available:	94	110	130	136
Average Monthly Public Computer Use:	30,099	36,535	38,200	39,000
Attendance at Children's Programs:	80,201	62,950	65,000	67,000
Participation - Vacation Reading Program	7,158	6,976	7,200	7,400
Clayton County Library Card Holders	123,999	127,263	131,080	135,012

Library System

Mission, Goals, Issues, Performance Measurements and Budget

Clayton County Library System (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	2,279,854	2,521,918	2,673,942	2,713,520
Operations	902,335	984,837	973,245	885,535
Capital Outlay	73,230	-	-	17,000
Total	3,255,419	3,506,755	3,647,187	3,616,055

Clayton County Library System (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	12,432	79,747	56,898	-
Capital Outlay	3,780	-	3,556	-
Total	16,212	79,747	60,454	-

Clayton County Library System (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</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
Circulation Manager	18	1	1	1
Library Technical Supervisor	18	1	1	1
Administrative Assistant	16	1	1	1
Library Youth Services Assistant	15	6	6	6
Library Assistant, Senior	15	6	6	6
Library Technical Assistant	14	2	2	2
Library Assistant	12	<u>16</u>	<u>16</u>	<u>16</u>
TOTAL # OF POSITIONS:		47	47	47

Clayton County Library System (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Magistrate Court

Mission, Goals, Issues, Performance Measurements and Budget

Magistrate Court (Mission Statement)

To exercise jurisdiction over civil suits where the amount claimed is less than \$15,000, landlord/tenant disputes, county ordinance violations, preliminary hearings in felony and misdemeanor criminal cases, issue arrest and search warrants, set bonds and bail and sit by designation in Superior Court for all temporary protective order hearings and bond hearings until cases are indicted. Sit by designation in State and Superior Courts upon request.

Magistrate Court (Functions)

To exercise jurisdiction over civil suits for less than \$15,000, landlord/tenant disputes, ordinance violations, and preliminary criminal cases.

Magistrate Court (Goals and Issues)

Departmental Goals

1. Provide law enforcement officers access to a judge twenty-four hours a day where the officers actually meet with a judge personally or by video conference for all arrest and search warrants.
2. Collaborate with the members of the Mental Health Jail Diversion Court Task Force to create and implement a mental health court to provide appropriate therapeutic remedies for defendants suffering from mental illness at the time of arrest.
3. Facilitate greater access to the court for non-English speaking citizens.
4. Complete upgrade of computer system for the greater use of computerized forms in the Magistrate Court in an effort to reduce the number of handwritten forms and increase accuracy and efficiency.
5. Increase and promote collaboration with citizens, churches, civic organizations and other agencies within the community to decrease recidivism in the County and to provide necessary services for participants in the court system..

Departmental Issues for FY 2009

1. Finalize the creation of a Mental Health Jail Diversion Court that will provide therapeutic remedies for Defendants who suffer from mental disease.
2. Provide mandated language translation services for non-English speaking citizens.
3. Complete translation of all court-related documents into Spanish.
4. Implement a modified Pre-Trial Release Program effective September 2008.
5. Increase the number of court calendars and necessary staff to accommodate the significant increase in case filings.

Departmental Issues for FY 2010 and Beyond

1. Continue the expansion of the Mental Health Jail Diversion Court and Pre-Trial Release Program.
2. Continue to develop and implement technology initiatives that provide greater access to the Magistrate Court.

for	temporary Protective Orders			
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Felony Arrest Warrants	6,744	7,675	5,499	6,639
Misdemeanor Arrest Warrants	10,818	11,769	16,270	12,952
Search Warrants	242	267	251	253
Civil Cases	28,011	27,992	28,004	28,100
Criminal Cases	19,647	40,815	40,989	41,100
Temporary Protective Orders	1,166	1,288	1,260	1,238

Magistrate Court

Mission, Goals, Issues, Performance Measurements and Budget

Magistrate Court (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	678,323	697,127	801,247	896,119
Operations	74,295	139,237	173,211	221,100
Capital Outlay	-	-	35,000	-
Total	752,618	836,364	1,009,458	1,117,219

Magistrate Court (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Chief Magistrate Court Judge	E	1	1	1
Associate Chief Magistrate Court Judge	A	1	1	1
Associate Magistrate Court Judge	A	2	2	2
Law Clerk, Senior	27	1	1	1
Judiciary Secretary	17	3	4	4
Calendar Clerk	17	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL # OF POSITIONS:		9	9	9

Magistrate Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Narcotics-Drug/Gang Violence Enforcement Task Force

Mission, Goals, Issues, Performance Measurements and Budget

Drug/Gang Task Force (Mission Statement)

To enforce local, state, and federal statutes which prohibit the possession, use or distribution of narcotics, prescriptions, non-prescription, dangerous drugs and other restricted or controlled substances through a combination of aggressive law enforcement tools. To identify and eliminate gang activity in Clayton County.

Drug/Gang Task Force (Functions)

To enforce drug laws and identify & eliminate gang activity.

Drug/Gang Task Force (Goals and Issues)

1. To drastically reduce the activities of illegal narcotics trade in the businesses and communities of Clayton County.
2. To concentrate on cutting off the movement of illegal narcotics at all major transportation hubs in the County.

Departmental Issues for FY 2009

1. Increase man power.
2. Continue to expand our information sharing with agencies in and around Clayton County to include State and Federal.
3. Include intelligence gathering on major narcotic traffickers and organized gangs.

Departmental Issues for FY 2010 and Beyond

1. Continue to operate a safe, effective and ethical drug enforcement program expanding on formal drug enforcement training for all personnel to include agents and support staff.
2. Have a major impact on illegal narcotics being stored and sold in Clayton County.
3. Have a major impact on gang activity in Clayton County.

Narcotics (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Total Cases.	379	483	500	520
Street value of narcotics removed.	95,103,573	83,218,415	85,000,000	95,000,000
Total Arrests.	448	429	450	500

Narcotics (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,533,743	1,891,195	2,482,314	2,102,579
Operations	85,286	62,411	82,674	89,870
Total	1,619,029	1,953,606	2,564,988	2,192,449

Narcotics (Federal Condemnation Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	94,625	209,526	213,148	190,000
Capital Outlay	-	125,617	194,205	-
Total	94,625	335,143	407,353	190,000

Narcotics (State Condemnation Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	276,276	124,091	127,342	91,000
Total	276,276	124,091	127,342	91,000

Narcotics-Drug/Gang Violence Enforcement Task Force
Mission, Goals, Issues, Performance Measurements and Budget

Narcotics (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Special Agent In Charge	31	1	1	1
Assistant Special Agent in Charge	28	1	1	1
Captain -Narcotics	28	2	2	2
Lieutenant- Narcotics	26	3	3	3
Sergeant-Narcotics	24	3	3	3
Special Agent	22	13	13	13
Principal Secretary	13	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL # OF POSITIONS:		26	26	26

Narcotics (Significant Expenditure & Staffing Changes)
 No significant expenditure and staffing changes.

Other General Government

Mission, Goals, Issues, Performance Measurements and Budget

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.

Other General Government (Functions)

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

Other General Government (Goals and Issues)

1. To serve as a source of funding for non-specific General Fund spending.
2. To serve as a budgetary reserve for unbudgeted and unanticipated General Fund spending.

Departmental Issues for FY 2009

1. Maintain a sufficient level of funding to support General Fund spending.

Departmental Issues for FY 2010 and Beyond

1. Continue to support non-specific General Fund spending.

Other General Government (Performance Measurements)

<u>Activity</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
General Fund Expenditures:	\$129,617,891	\$157,000,567	\$168,154,856	\$168,549,688
Number of Line Item Transfers:	139	231	139	150
Number of Budget Amendments:	72	126	85	90

Other General Government (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	3,285,768	3,587,748	7,133,954	3,920,947
Operations	6,543,692	7,688,675	6,967,242	8,289,331
Capital Lease Payment	136,619	165,500	174,900	216,225
Capital Outlay	290,163	232,516	908,000	500,000
Operating Transfer Out	1,018,281	5,609,860	3,332,775	2,373,310
Total	11,274,523	17,284,299	18,516,871	15,299,813

Other General Government (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	-	-	489,500	972,650

Other General Government (Victim Witness Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	-	-	-	-

Other General Government (SPLOST Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operating Transfer Out	42,000,000	-	54,000,000	-

Other General Government (Personnel)

No personnel in this department.

Other General Government (Significant Expenditure & Staffing Changes)

No significant expenditure changes.

Parks and Recreation

Mission, Goals, Issues, Performance Measurements and Budget

Parks & Recreation (Mission Statement)

To foster leisure activities, pursuits and experiences through the provision of comprehensive and affordable recreation programs and facilities to the citizens of Clayton County.

Parks & Recreation (Functions)

To provide recreational programs and manage recreational facilities.

Parks & Recreation (Goals and Issues)

Departmental Goals

1. To implement Department policies and provide high quality administrative and business support to all levels of operation in order to assist Division Management in achieving the Department's mission-related objectives.
2. To operate and maintain parks, park facilities, infrastructure and properties entrusted in our care for County citizens and other park users in order to satisfy their leisure needs.
3. To provide the finest multi-purpose facilities and programs for County residents, guests and visitors in order to serve their leisure needs.

Departmental Issues for FY 2009

1. To process 95% of purchase order requests within four business days of receipt, toward a target of 98%.
2. To pay 95% of invoices within 30 days of receipt, toward a target of 98%, in order to ensure timely payment to vendors.
3. To increase the number of participants in program/ class related activities by 50% through new marketing related initiatives.
4. To develop a flow chart process for new hires and processing of payroll functions to increase better efficiencies due to an increase in staff and work load.
5. To process 95% of documented injury report claims within four business days of receipt to appropriate channels. Toward a target of 98%
6. Develop maintenance standards consistent with operational needs and desired levels of care consistent with expectations of a class one park system.
7. To maintain a 90% customer satisfaction rating while achieving a cost-per-square-foot equal to or less than the International Facilities Management Association (IFMA) National Standards for Operations and Maintenance cost for similar facilities.
8. To increase the per capita visitation to park facilities and services from the present per capita to an increase of 40%.
9. To respond to the interest in educational programs and events by schools, non-governmental agencies, and other groups by increasing the percent of program requests from "Partners in Recreation" by 20%.

Departmental Issues for FY 2010 and Beyond

1. Open a new recreation center.
2. Effectively manage new programs for participants of all ages and capabilities.

Parks & Recreation (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
# of Parks	30	30	30	30
# of Playgrounds	21	21	21	21
# of Programs/classes offered	193	225	250	250
# of Adult athletic leagues	44	44	48	48
# of Special events	6	6	15	15

Parks and Recreation

Mission, Goals, Issues, Performance Measurements and Budget

Parks & Recreation (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	4,093,581	4,865,094	5,483,997	5,905,260
Operations	1,352,148	1,284,009	2,100,253	1,847,941
Capital Outlay	133,462	15,741	122,806	-
Operating Transfer Out	347	960	-	-
Total	5,579,538	6,165,804	7,707,056	7,753,201

Parks & Recreation (Recreation Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	318,861	382,996	303,558	328,292
Operations	680,412	632,716	688,262	613,942
Capital Outlay	15,450	-	-	-
Operating Transfer Out	1	21	-	-
Total	1,014,724	1,015,733	991,820	942,234

Parks & Recreation (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Capital Outlay	350	210	-	-
Total	350	210	-	-

Parks & Recreation (Jail Judicial Complex Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Capital Outlay	(500)	-	-	-
Total	(500)	-	-	-

Parks & Recreation (Roads & Recreation Capital Project Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	69	105,257	333,083	-
Capital Outlay	10,654,495	12,720,907	9,919,903	8,979,631
Total	10,654,564	12,826,164	10,252,986	8,979,631

Aging Program (Aging Grant Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	33,629	53,623	115,965	-
Operations	2,330,419	2,398,164	4,934,201	-
Capital Outlay	-	-	1,070,810	-
Operating Transfer Out	3,572,580	603,422	1,285,535	-
Total	5,936,628	3,055,209	7,406,511	-

Parks & Recreation (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director of Parks and Recreation	38	1	1	1
Assistant Director/Parks and Recreation	34	1	1	1
Recreation Administrator	28	0	1	1
Senior Services Administrator	28	0	1	1
International Park Deputy Administrator	26	1	1	1

Parks and Recreation

Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Parks Deputy Administrator	26	1	1	1
General Recreation Superintendent	24	0	1	1
Athletic Superintendent	24	0	1	1
Sales & Marketing Manager	22	0	1	1
Therapeutic Recreation Manager	21	1	1	1
Nature Preserve Manager	21	1	1	1
Senior Center Manager	21	3	3	3
Aquatics Manager	21	1	1	1
Recreation Center Manager	21	2	2	2
Tennis Complex Manager	21	1	1	1
General Recreation Manager	20	1	0	0
Payroll/Office Manager	20	1	1	1
Athletic Supervisor	20	1	1	1
Constituent/Special Ser Manager	20	1	1	1
International Park Maintenance Superintendent	19	0	1	1
Athletic Manager	19	1	0	0
Special Events and Revenue Coord.	19	1	0	0
Therapeutic Recreation Coordinator	18	2	2	2
Athletic Coordinator	18	4	4	4
Senior Center Program Coordinator	18	3	4	4
Aquatic Program Coordinator	18	1	1	1
Program Coordinator	18	5	5	5
Aquatic Supervisor	17	1	1	1
Recreation Coordinator	16	2	1	1
Congregate Site Coordinator	16	1	1	1
Fiscal/Procurement Coordinator	16	1	1	1
Parks Maintenance Supervisor	16	3	3	3
Payroll Assistant	15	0	1	1
Administrative Secretary	15	8	7	7
Parks Maintenance Crew Leader	14	5	4	4
Therapeutic/Recreation Supervisor	14	1	1	1
Athletic Recreation Leader	14	1	1	1
Nature Preserve Ranger, Senior	12	1	1	1
Parks Maintenance Worker, Senior	12	8	8	8
Safety & Loss Prevention Officer Sr	12	0	1	1
Center Maintenance Worker, Senior	12	6	6	6
Park Security Officer, Senior	10	1	0	0
Safety & Loss Prevention Officer	10	0	1	1
Nature Preserve Ranger	10	1	1	1
Parks Maintenance Worker	10	9	9	9
Office Assistant Sr.	10	3	3	3
Parks Security Officer	8	<u>2</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		88	90	90

Parks and Recreation

Mission, Goals, Issues, Performance Measurements and Budget

Parks & Recreation - Aging Grant Fund (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Manager, Aging Program	21	1	1	1
Nurse	20	1	1	1
ADH Social Worker	16	1	1	1
Senior Services Financial Coordinator	16	0	1	1
In-Home Services Supervisor	15	1	0	0
Kinship Care Resource Ctr Coordinator	14	1	1	1
Meals Program Coordinator	14	1	1	1
Principal Secretary	13	1	1	1
Case Manager/Aging	13	2	2	2
Information & Referral Specialist	11	1	1	1
Kinship Care Leader	11	1	1	1
Site Coordinator Assistant	9	1	1	1
Home Care Specialist	6	2	0	0
Activity Aide	6	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		15	13	13

Parks & Recreation (Significant Expenditure & Staffing Changes)

Personnel Department

Mission, Goals, Issues, Performance Measurements and Budget

Clayton County Personnel Department (Mission Statement)

To provide supportive personnel services to County departments, managers and supervisors, employees and prospective employees in order to enhance the delivery of local government services.

Clayton County Personnel Department (Functions)

To provide personnel services to county departments.

Clayton County Personnel Department (Goals and Issues)

1. To provide administrative services to County departments in the areas of recruitment, employee selection, development and retention of human resources.
2. Oversee the in-house training program.
3. Apply all applicable laws, rules and policies related to an ethical Personnel department.
4. Assist departments in providing employees a workplace free from discrimination and harassment.

Departmental Issues for FY 2009

1. Implement motor vehicle record check system.
2. Intensify recruiting efforts to increase the number of skilled and qualified applicants for employment in relation to the labor market in Clayton County.
3. To maintain a multi-faceted training program with the intention of enhancing employee performance and productivity.
4. Update and revise Civil Service Rules and Regulations

Departmental Issues for FY 2010 and Beyond

1. Increase the variety and number of in-house employee training programs offered.
2. Continue to hire quality employees to assist Clayton County in carrying out its Mission Statement.

Clayton County Personnel Department (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Total Number of County Positions:	2,010	1,933	2,187	2,200
Number of Class Changes:	100	3	0	0
Number of Personnel Actions:	6,100	3,502	5,134	5,200
County Applications				
Distributed:	50,000	48,600	49,680	50,500
Processed:	24,000	24,449	25,520	26,500

Clayton County Personnel Department (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	590,868	659,813	745,448	756,422
Operations	109,854	206,946	209,657	223,400
Total	700,722	866,759	955,105	979,822

Personnel Department

Mission, Goals, Issues, Performance Measurements and Budget

Clayton County Personnel Department (Personnel)

<u>Title</u>	<u>Pay</u>			
	<u>Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Personnel Director	38	1	1	1
Assistant Personnel Director	34	1	1	1
Personnel Officer/Comp & Class	27	1	1	1
Personnel Officer/Training	27	1	1	1
Personnel Trainer	25	1	1	1
Office Administrator	17	1	1	1
Personnel Spec./Comp & Class	16	1	2	2
Personnel Spec/Employment	16	1	1	1
Personnel Spec/Training	16	0	1	1
Personnel Tech/Employment	14	1	1	1
Personnel Technician/ Comp & Class	14	1	0	0
Personnel Tech	14	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL # OF POSITIONS:		11	11	11

Clayton County Personnel Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Police Department

Mission, Goals, Issues, Performance Measurements and Budget

Police (Mission Statement)

To provide law enforcement services to the citizens and visitors of Clayton County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and properties.

Police (Functions)

To provide law enforcement and code enforcement services.

Police (Goals and Issues)

1. To increase the level of law enforcement services offered by hiring and retaining quality employees and utilizing the latest technologies.
2. To provide preventative patrol, criminal, and traffic law enforcement.
3. To provide crime scene and evidence recovery services.
4. To maintain and utilize all available resources to best serve the citizens and visitors of Clayton County.

Departmental Issues for FY 2009

1. Utilize and enhance Code Enforcement efforts within the community.
2. Increase the patrol and investigative services offered by adding laptops with modems to patrol vehicles.
3. Upgrade and maintain the firearms in service.
4. Utilize newly trained Polygraph Examiner to the benefit of Clayton County.
5. Apply for and utilize grant money to cover expenses where possible.

Departmental Issues for FY 2010 and Beyond

1. Evaluate level of services provided and capital needs of Helicopter Unit.
2. Upgrade the level of law enforcement services provided through upgrades in technology, increased training, and quality employee retention.

Police (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of Officers on Street:	192	196	211	211
Calls Dispatched:	189,837	129,466	130,568	131,000
Incident Reports:	34,641	40,877	41,772	42,000
Traffic Accident Reports:	7,200	8,830	8,927	8,950
Family Violence Reports:	2,500	2,475	2,470	2,475

Police (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	16,195,471	18,317,540	20,848,296	20,551,703
Operations	415,513	481,535	1,257,970	898,602
Capital Outlay	18,818	839,958	1,287,814	-
Operating Transfers Out	12,188	-	-	-
Total	16,641,990	19,639,033	23,394,080	21,450,305

Police (Federal Narcotics Condemnation Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	-	57,437	127,239	300,150
Capital Outlay	-	-	304,301	300,000
Total	-	57,437	431,540	600,150

Police Department

Mission, Goals, Issues, Performance Measurements and Budget

Police (State Narcotics Condemnation Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	25,221	24,616	15,000	20,000
Capital Outlay	17,607	-		
Total	42,828	24,616	15,000	20,000

Police (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,025,686	881,517	81,702	-
Operations	295,704	143,938	1,585,701	50,000
Capital Outlay	138,590	167,171	102,825	-
Operating Transfer Out	3,785	-	161,506	-
Total	1,463,765	1,192,626	1,931,734	50,000

Police - Firing Range (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	24,307	19,534	50,744	52,626
Total	24,307	19,534	50,744	52,626

Police - Firing Range (Federal Narcotics Condemnation Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Capital Outlay	-	-	385,810	-
Total	-	-	385,810	-

Police - Special Operations (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	28,086	12,681	65,853	57,181
Total	28,086	12,681	65,853	57,181

Police - Helicopter Unit (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	252,106	245,180	251,948	246,646
Operations	73,492	63,699	86,679	187,615
Total	325,598	308,879	338,627	434,261

Police - Police Academy (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	429,692	474,453	392,432	-
Operations	60,417	59,930	39,520	160,000
Total	490,109	534,383	431,952	160,000

Police (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Police Chief	39	1	1	1
Deputy Chief of Police	34	1	1	1
Police Major	30	4	4	4
Legal Advisor	30	1	1	1
Police Academy Director	30	1	1	1
Police Captain	27	10	10	10

Police Department

Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Aviation Manager- Captain	27	1	1	1
Special Agent In Charge	27	1	1	1
Assistant Police Academy Director	27	1	1	1
Police Lieutenant	25	19	26	26
Assistant Aviation Manager	25	1	1	1
Police Academy Training Specialist	25	3	3	3
Police Sergeant	23	33	33	33
Police Sergeant/Crime Analyst	23	1	1	1
Police Officer/Pilot	26	1	1	1
Police Investigator	22	30	30	30
Police Observer	22	0	1	1
Crime Scene Investigator	21	11	11	11
Police Officer III	20	49	48	48
Chief Code Enforcement Officer	20	1	1	1
Police Officer, II	19	121	163	163
Code Enforcement Officer II	18	4	9	9
Helicopter Mechanic	18	1	1	1
Code Enforcement Officer I	16	5	4	4
Administrative Secretary	15	2	2	2
Administrative Secretary (Police Academy)	15	1	1	1
Police Services Supervisor	14	1	1	1
Principal Secretary	13	4	4	4
Police Services Clerk	12	10	13	13
Secretary	12	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL # OF POSITIONS:		324	380	380

Police (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Probate Court

Mission, Goals, Issues, Performance Measurements and Budget

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 and, according to the law, to fairly, properly and with understanding towards the individuals and families involved, probate wills, appoint guardians of minors and incapacitated adults, award year's supports, monitor fiduciaries of guardianships and estate accounts, issue commitment orders of mentally ill individuals, issue marriage licenses, firearms permits and certificates of residence, as well as act as local custodian of the vital records (birth and death certificates).

Probate Court (Functions)

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

Probate Court (Goals and Issues)

Departmental Goals

1. Continue to provide services to citizens in an effective, courteous and respectful manner.
2. Complete the rewrite of remaining pamphlets to provide information to the public in an understandable and effective format.
3. 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.
4. To operate more efficiently through the use of technology.

Departmental Issues for FY 2009

1. Continue on-going training for judge and staff.
2. Continue court access for foreign-speaking citizens
3. Move toward improved technology (i.e. more information available through computers and data stored through imaging).

Departmental Issues for FY 2010 and Beyond

1. Handle increased caseload effectively.
2. Effectively deal with pro se litigants.
3. To insure all necessary reports are properly and accurately filed by the parties through improved technology.

Probate Court (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Marriage Licenses	1,737	1,806	1,801	1,800
Firearms Licenses	1,826	1,899	1,922	1,950
Minor Guardianships	357	371	366	370
Death Certificates	12,445	12,943	13,102	13,000

Probate Court and Indigent Hearings (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	622,574	675,881	754,633	789,768
Operations	72,796	78,972	81,773	74,252
Total	695,370	754,853	836,406	864,020

Probate Court

Mission, Goals, Issues, Performance Measurements and Budget

Probate Court (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Probate Court Judge	E	1	1	1
Probate Director/Chief Clerk	23	1	1	1
Senior Register/Supervisor	21	1	1	1
Paralegal/Probate Court	18	1	1	1
Administrative Assistant	16	0	1	1
Deputy Register/Assistant Supervisor	15	1	1	1
Probate Court Clerk, Senior	14	3	3	3
Probate Court Clerk	12	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL # OF POSITIONS:		11	12	12

Probate Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Professional Services

Mission, Goals, Issues, Performance Measurements and Budget

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.

Professional Services (Functions)

To provide funding for contracted County services.

Professional Services (Goals and Issues)

1. To maintain a sufficient level of funding to support contracted County services.

Departmental Issues for FY 2009

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

Departmental Issues for FY 2010 and Beyond

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

Professional Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	2,269,853	2,595,047	2,166,470	2,588,338
Operating Transfer Out	410,476	2,902,102	-	-
Total	2,269,853	2,595,047	2,166,470	2,588,338

Professional Services (Roads & Recreation SPLOST Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operating Transfer Out	-	2,154,567	-	2,151,030
Total	-	2,154,567	-	2,151,030

Professional Services (Personnel)

No personnel in this department.

Professional Services (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

Public Defender

Mission, Goals, Issues, Performance Measurements and Budget

Public Defender (Mission Statement)

To defend the rights of indigent persons accused of crimes that have been entrusted to the Clayton Judicial Circuit Public Defender's Office, by providing exceptional legal representation in a client-focused environment with a commitment to achieve justice in a resourceful and cost efficient manner.

Public Defender (Functions)

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

Public Defender (Goals and Issues)

Departmental Goals

1. Explore Alternative Sentencing Programs (drug rehab programs, day reporting & assisted living, and mental health advocates).
2. Provide resources for continuing legal education seminars that will benefit criminal defense attorneys who practice primarily in Clayton County.
3. Participate in Speaking Engagements for teens and young adults on-site and in our local school system related to crime avoidance initiatives.
4. Utilize internships for law students, paralegals, and high school students who desire to enter various fields of law.

Departmental Issues for FY 2009

1. Public awareness of the Memorandum of Understanding (MOU) regarding the hybrid system adopted by the Clayton County Commissioners & the Standards Council to provide for indigent defense in Clayton County.
2. Establish Protocol & procedures as it relates to interacting with the Judges in Clayton County System in order to carry out the functions of the Circuit Public Defender's Office pursuant to GA Statute and as agreed to according to the MOU.
3. Access to reports via Clayton County's intranet computer to facilitate staff in carrying out job duties in an efficient and timely manner.

Departmental Issues for FY 2010 and Beyond

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

Public Defender (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Total Open/Closed Cases	604	1,848	1,414	2,828

Public Defender (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	81,151	137,352	133,696	452,547
Total	81,151	137,352	133,696	452,547

Public Defender (Personnel)

No personnel in this department.

Public Defender (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Refuse Control

Mission, Goals, Issues, Performance Measurements and Budget

Refuse Control (Mission Statement)

To provide Clayton County citizens with debris removal services in a timely manner and to remove debris and litter including all dead animals from County roads. In addition, to provide County properties with general janitorial services, landscaping, all department moves, mail delivery and to provide pauper burial services when needed.

Refuse Control (Functions)

To provide debris removal services, janitorial services, landscaping and mail delivery for County properties.

Refuse Control (Goals and Issues)

Departmental Goals

1. To continue to provide debris removal services to the citizens of Clayton County in a timely manner.
2. To provide a clean and safe work environment for all citizens and employees of Clayton County by maintaining the janitorial and landscape services to all County properties.
3. To continue all department moves in a timely manner.
4. To provide quick and efficient delivery of all County inner-office and external mail.
5. To provide pauper burial services for qualified citizens of Clayton County.

Departmental Issues for FY 2009

1. To Continue to utilize County inmates and community service workers in a cost effective manner in debris removal services at citizens' homes within three days and to clean County roads of debris including the removal of dead animals.
2. Increase the number of roads to be cleaned by 12% with the use of community service workers.
3. Maximize the use of County personnel and State inmates to maintain the landscape and to continue to keep the County buildings and properties clean.
4. Maximize the use of personnel to continue all departmental moves in an efficient manner.
5. Maintain an adequate and well-trained staff to accommodate all existing and new Clayton County properties.

Departmental Issues for FY 2010 and Beyond

1. Increase and improve upon the level of debris removal services provided to the citizens of Clayton County.
1. Improve on the janitorial services provided to the County buildings.

Refuse Control (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of County Facilities Cleaned:	36	37	42	42
Number of County Facilities Landscaped:	34	35	51	51
Number of County Dumpsters:	30	30	35	35
Number of County Roads Cleaned:	336	561	583	585
Number of Dead Animals Removed:	707	790	708	720

Refuse Control (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,331,371	1,378,157	1,460,779	1,507,617
Operations	211,076	228,936	245,151	245,688
Capital Outlay	39,146	22,495	1,122	100,000
Operating Transfer Out	30	-	-	-
Total	1,581,623	1,629,588	1,707,052	1,853,305

Refuse Control

Mission, Goals, Issues, Performance Measurements and Budget

Refuse Control (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director of Refuse Control	33	1	1	1
Assistant Director, Refuse Control	25	1	1	1
Refuse Control Supervisor	16	1	1	1
Administrative Secretary	15	1	1	1
Small Engine Mechanic	13	1	1	1
Refuse Control Inspector II	13	1	1	1
Custodial Supervisor	12	2	2	2
Equipment Operator	11	6	6	6
Refuse Control Inspector	11	2	2	2
Office Assistant, Senior	10	1	1	1
Custodian	8	15	15	15
Courier	8	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		33	33	33

Refuse Control (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Registrar

Mission, Goals, Issues, Performance Measurements and Budget

Registrar (Mission Statement)

To serve the public and community in a professional manner. To maintain a strong working relationship with other Departments on the State and Local level.

Registrar (Functions)

To maintain voter registration lists and provide information on precincts and districts.

Registrar (Goals and Issues)

1. To maintain and establish an accurate voter registration list that provides the public with useful election information.
2. To provide and maintain reliable information regarding new district and precinct lines.
3. Improve the voting process by continuing to conduct voter education.

Departmental Issues for FY 2009

1. Increase the number of registered voters in Clayton County by conducting registration drives.
2. Increase the number of voting precincts in Clayton County.

Departmental Issues for FY 2010 and Beyond

1. Develop an adequate level of technology to support the voter registration programs within the County.

Registrar (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of Registered Voters:	120,112	122,120	123,415	124,000

Registrar (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	205,431	234,986	314,775	356,642
Operations	14,863	8,554	16,603	13,330
Total	220,294	243,540	331,378	369,972

Registrar (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Elections Director	31	1	1	1
Voter Registration Official, Supervisor	21	0	1	1
Administrative Assistant	16	1	0	0
Voter Registration Official, Senior	15	1	1	1
Voter Registration Official	13	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL # OF POSITIONS:		5	5	5

Registrar Control (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

Risk Management

Mission, Goals, Issues, Performance Measurements and Budget

Risk Management (Mission Statement)

To manage the employee insurance program for Clayton County and to inform employees of the options and costs associated with enrolling in the various insurance plans offered. To ensure compliance with COBRA, HIPAA, Section 125 Cafeteria Plans and various other Federal and State regulations. To administer Workers' Compensation in compliance with State laws and coordinate all claims for the County. To work with all Departments to develop a Safety and Loss control program to prevent accidents and injuries to employees and others. To process all auto liability, general liability, public officials' liability and other liability claims and to put insurance carriers on proper notice of all claims against the County, its elected officials of employees (while in their official capacity), and to maintain proper records of payments. To balance payroll deductions with the enrollment data and assure that correct payments are made to all vendors of insurance coverage through Finance Department.

Risk Management (Functions)

To manage employee insurance programs, answer participants questions concerning eligibility and plans of coverage, administer worker's compensation and to process claims against the County, its employees or officials. To procure insurance, on behalf of the County, to cover the catastrophic liability costs.

Risk Management (Goals and Issues)

1. To offer high quality insurance programs to all County employees and retirees at the lowest possible costs.
2. To operate an ethical and confidential office that is in accordance with all State and Federal regulations.
3. To educate County employees and retirees about the use of their benefits and assist them in understanding the proper application of Plan terms.
4. To assure that all personnel who are injured in the course of their employment are properly handled and that Workers' Compensation benefits are paid correctly and timely.
5. To properly record and coordinate all accidents involving County employees.
6. To recover the maximum possible from other Insurance Carriers for damages caused to County Property.
7. To insure all liability claims are processed in a timely manner.
8. To develop programs that will protect employees and customers from injury or damage.

Departmental Issues for FY 2009

1. Continue to improve on the quality of customer service offered to all County employees.
2. Stay informed of pertinent changes in all local, state and federal regulations.
3. Determine on-going strategy to deal with Post Retirement Medical, Dental and Life Benefits and the required GASB accounting changes.
4. Continue developing Safety and Loss Control initiatives that will be effective in the County.
5. Improve processes as they relate to all functions within the department.
6. Review costs associated with wellness initiatives in the Self-funded Medical Health Plan and tweak the areas where needed to assist in giving employees and retirees an incentive to get healthier.
7. Continue cross training so that personnel can be used most effectively.

Departmental Issues for FY 2010 and Beyond

1. Consider feasibility of offering FSA, HAS or HRA as an employee benefit.
2. Continue to improve on the quality of customer service and communication offered to all County employees.
3. Continue to improve on inter-office communications to accomplish one over-all goal for Clayton County.
4. Continue to train and educate personnel within the department to think deeper and broader toward solutions.
5. Continue to build the County's Safety & Loss Control Programs.
6. Assess the effectiveness of the STARS Claims System and to seek to improve the reporting capabilities.

Risk Management

Mission, Goals, Issues, Performance Measurements and Budget

Risk Management (Performance Measurements)				
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Self-Funded Medical Plan				
Number of Participants:	730	704	714	730
Cost to County:	\$5,905,871	\$5,905,871	\$6,120,794	\$8,032,333
Kaiser Permanente HMO				
Number of Participants:	1,175	1,217	1,346	1,480
Cost to County:	\$7,008,300	\$7,323,674	\$9,150,147	\$12,520,000
Self-Funded Dental Plan				
Number of Participants:	1,744	1,825	2,007	2,157
Cost to County:	\$793,650	\$878,990	\$1,030,000	\$1,555,000

Risk Management (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	357,385	544,968		
Operations	42,035	179,408		
Capital Outlay	-	-		
Total	399,420	724,376	-	-

Risk Management (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director Risk Manager	35	1	1	1
Safety Officer	27	2	2	2
Claims Adjuster	25	1	1	1
Risk Management Supervisor/Acct	25	1	1	1
Claims Assistant	18	1	1	1
Benefits Specialist	15	5	5	5
Principal Secretary	13	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		12	12	12

Risk Management (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

School Patrol

Mission, Goals, Issues, Performance Measurements and Budget

School Patrol (Mission Statement)

To provide all children in Clayton County the necessary safety measures needed to cross the streets and attend school, and to provide the parents a comfort level in knowing their children are protected.

School Patrol (Functions)

To provide crossing guards at county schools.

School Patrol (Goals and Issues)

1. To protect the children of Clayton County when walking to and from school.

Departmental Issues for FY 2009

1. Provide the necessary level of safety for school children with increasing levels of traffic.
2. To provide the parents of school children a high level of comfort, allowing them to let their children walk to school.

Departmental Issues for FY 2010 and Beyond

1. Increase the quality of services provided to the taxpayers of Clayton County.

School Patrol (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of Crossing Guards:	55	55	55	55
Number of Schools Served:	32	32	32	32

School Patrol (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	361,164	379,068	405,580	416,760
Operations	-	-	8,000	8,000
Total	361,164	379,068	413,580	424,760

School Patrol (Personnel)

All Part-Time personnel in this department.

School Patrol (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Sheriff's Department

Mission, Goals, Issues, Performance Measurements and Budget

Sheriff (Mission Statement)

To serve the public by enhancing the partnership with the community while fulfilling the duty of protecting life and property, seeking to deter crime, completing service of all lawful orders, striving to make Clayton County drug free so our children will have a safe environment to prosper, and holding safe the County Jail to the well-being of all citizens of Clayton County, employees and inmates alike.

Sheriff (Functions)

To provide law enforcement services, Justice Center security, serve warrants and manage the County Jail.

Sheriff (Goals and Issues)

Departmental Goals

1. To provide a safe and secure detention center environment through adequate staffing, appropriate training, and continuous supervision of inmates.
2. To provide adequate protection for each court and judge for all sessions, to protect the public, and aid in the timely processing of all cases.
3. To provide legal process services to serve all warrants received by this agency in order to contribute to swift adjudication of civil and criminal cases.
4. To provide security and protection for the Clayton County Justice Center to ensure the safety of staff and public.
5. To manage and operate the Work Release Program.

Departmental Issues for FY 2009

1. The increase of law enforcement personnel in the county, additional judges and courts, and the increase in the general population of the county all impact directly on all functions of the Sheriff's Department. These increases equate to more arrests, warrants and civil papers to be served, and more prisoners to be housed at the Detention Center.
2. Overtime continues to be a critical issue for the Sheriff's Department.

Departmental Issues for FY 2010 and Beyond

1. Detention Center expansion will impact operations.
2. Increasing number of inmates will impact operations.
3. Increasing number of court sessions and warrants received will impact operations.

Sheriff (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
New Records Processed:	11,434	21,828	22,010	22,000
Old Records Processed:	14,422	25,236	26,108	26,000
Criminal History Checks Processed:	143,125	129,000	181,563	181,600
Warrants Received:	10,977	10,443	10,620	10,600
Warrants Served:	9,182	9,501	9,580	9,600
Subpoenas Delivered:	8,932	9,428	11,015	11,000
Sentenced to Work Release Program:	283	184	315	320
Completed Work Release Program:	221	185	270	270
Total Admitted to Jail:	39,352	19,063	35,600	35,600
Total Number Released:	40,281	28,956	32,015	32,000
Total Inmates to Court:	25,162	25,786	28,692	28,700

Sheriff's Department
Mission, Goals, Issues, Performance Measurements and Budget

Sheriff (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	17,834,361	19,326,508	19,153,732	18,721,801
Operations	334,772	614,184	850,401	513,710
Capital Outlay	47,916	49,266	100,602	-
Total	18,217,049	19,989,958	20,104,735	19,235,511
Sheriff - Courthouse Security (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	714,070	730,710	700,960	717,210
Operations	11,669	2,796	3,325	2,750
Total	725,739	733,506	704,285	719,960
Sheriff - Jail Operations (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	7,304,570	7,792,791	7,028,479	8,083,111
Operating Transfer Out	10,000	-	-	-
Total	7,314,570	7,792,791	7,028,479	8,083,111
Sheriff - Work Release (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	14,209	2,422	-	-
Total	14,209	2,422	-	-
Sheriff - Vending Operations (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	149,992	50,087	25,500	25,250
Capital Outlay	10,482	-	-	-
Total	160,474	50,087	25,500	25,250
Sheriff - Special Operations (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	-	-	11,500	13,500
Total	-	-	11,500	13,500
Sheriff (State Narcotics Condemnation Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	-	19,153	-	-
Capital Outlay	-	25,300	-	-
Total	-	44,453	-	-
Sheriff (Jail Judicial Complex Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	25,323	-	-	-
Total	25,323	-	-	-
Sheriff (Jail Construction and Staffing Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operating Transfer Out	538,000	517,000	569,000	602,000
Total	538,000	517,000	569,000	602,000

Sheriff's Department

Mission, Goals, Issues, Performance Measurements and Budget

Sheriff (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	50,774	23,153	94,991	-
Capital Outlay	24,619	-	-	-
Operating Transfer Out	-	-	11,315	-
Total	75,393	23,153	106,306	-

Sheriff (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Sheriff	E	1	1	1
Chief Deputy/Sheriff	35	1	1	1
Sheriff/Major	31	3	3	3
Legal Advisor	31	1	1	1
Sheriff/Captain	27	6	6	6
Work Release Coordinator	26	1	1	1
Sheriff/Lieutenant	26	13	13	13
Sheriff Correctional Lieutenant	25	1	1	1
Range Master	24	1	1	1
Chaplain/Sheriff	24	3	3	3
Sheriff/Sergeant	24	12	12	12
Sheriff Correctional Sergeant	23	13	13	13
Investigator/Sheriff	22	11	11	11
Deputy Sheriff III	21	43	37	37
Deputy Sheriff II	20	33	39	39
Sheriff Correctional Officer	19	125	125	125
Finance Administrator/Sheriff	17	1	1	1
Accounts Coordinator	17	1	1	1
Central Records Office Coordinator	17	1	1	1
Field Operations Office Coordinator	17	1	1	1
Bond Administrator	17	1	1	1
Accounting Technician	15	0	4	4
Administrative Secretary	15	1	1	1
Principal Secretary	13	3	3	3
Sheriff Services Clerk	12	54	50	50
TOTAL # OF POSITIONS:		331	331	331

Sheriff (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Solicitor

Mission, Goals, Issues, Performance Measurements and Budget

Solicitor (Mission Statement)

The mission of the Clayton County Solicitor General's Office is to prosecute professionally and competently misdemeanor, traffic and county Ordinance violations on behalf of the citizens of Clayton County and the State of Georgia. We will seek justice aggressively, treat all people courteously, respectfully and honestly. We will advocate for the rights of victims; and above all, make Clayton County a safer community for all of its residents.

Solicitor (Functions)

To prosecute misdemeanor, traffic and County Ordinance violations.

Solicitor (Goals and Issues)

Departmental Goals

1. Increase the conviction rate in the Solicitor General's Office and enhance the victims knowledge base concerning their rights.
2. Create a pre-trial intervention program that will create productive citizens and deter criminal activity.

Departmental Issues for FY 2009

1. Communicate with the growing foreign-speaking population in Clayton County.
2. Stay on track with legal and technological changes.

Departmental Issues for FY 2010 and Beyond

1. Develop a web site to facilitate communication with Clayton County Citizens.

Solicitor (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Traffic cases received	25621	26134	26213	26200
Criminal cases received	19429	19818	19728	19700

Solicitor (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,308,889	1,573,152	1,714,893	1,694,484
Operations	129,570	129,126	139,296	127,139
Capital Outlay	-	21,015	-	-
Total	1,438,459	1,723,293	1,854,189	1,821,623

Solicitor (Victim Assistance Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	255,317	263,990	287,849	297,782
Operations	17,035	2,400	-	-
Total	272,352	266,390	287,849	297,782

Solicitor (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	39,202	44,485	54,771	-
Operations	-	-	8,000	10,096
Operating Transfer Out	-	-	12,658	-
Total	39,202	44,485	75,429	10,096

Solicitor

Mission, Goals, Issues, Performance Measurements and Budget

Solicitor (Personnel)				
Title	Pay Grade	FY 2007	FY 2008	FY 2009
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	2	2	2
Senior Investigator, Solicitor General	28	2	2	2
Assistant Solicitor General	27	5	5	5
Investigator I	24	1	2	2
Executive Legal Assistant	22	1	1	1
Victim Services Supervisor	21	1	1	1
Office Manager	20	1	1	1
Victim Services Officer, Senior	19	4	4	4
Investigator Assistant	17	1	0	0
Legal Assistants	17	4	4	4
Accusations Specialist	16	2	2	2
Legal Secretary	15	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL # OF POSITIONS:		31	31	31

Solicitor (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Staff Attorney

Mission, Goals, Issues, Performance Measurements and Budget

Staff Attorney (Mission Statement)

To deliver high quality, cost beneficial legal services to Clayton County and its elected officials, managers, staff, and related organizations in order to protect the legal interests and reduce the legal exposure of the County.

Staff Attorney (Functions)

To provide legal services to County officials & employees.

Staff Attorney (Goals and Issues)

1. To ensure that high quality legal advice and a full range of services are provided.
2. To provide legal services to County departments in order to reduce legal exposure.
3. Prepare and review contracts, draft ordinances and resolutions on behalf of the Board of Commissioners.

Departmental Issues for FY 2009

1. Continue to handle as many administrative and litigation issues in-house as possible.
2. Continue to provide timely and accessible legal advice to the Board of Commissioners.
3. Continue to protect the legal interests of Clayton County.

Departmental Issues for FY 2010 and Beyond

1. Continue to protect the legal interests of Clayton County.

Staff Attorney (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Number of Cases Handled:	1,509	1,575	1,575	1,575
Number of Contracts Reviewed:	143	168	170	170
Number of Open Records Requests:	158	233	35	35
Legal Opinions Rendered:	50	34	34	34
Closings	60	64	70	70
Tax Appeals	25	27	35	35
Ordinances & Resolutions	200	200	200	200

Staff Attorney (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	388,314	398,276	503,815	530,749
Operations	16,226	12,933	31,288	15,800
Total	404,540	411,209	535,103	546,549

Staff Attorney (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Chief Staff Attorney	A	1	1	1
Staff Attorney	A	2	2	2
Paralegal	18	0	1	1
Legal Assistant	17	0	2	2
Legal Secretary	15	<u>2</u>	<u>0</u>	<u>0</u>
TOTAL # OF POSITIONS:		5	6	6

Staff Attorney (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

State Adult Probation

Mission, Goals, Issues, Performance Measurements and Budget

State Adult Probation (Mission Statement)

Protecting the citizens of Clayton County by providing effective community supervision of offenders by sworn Peace Officers through enforcing the conditions of the Courts order, and to collect restitution, fines, fees and other Court costs from offenders sentenced to probation.

State Adult Probation (Functions)

To provide supervision of offenders sentenced to probation.

State Adult Probation (Goals and Issues)

Departmental Goals

1. Protect the public by assessing the risk posed by offenders and adjusting their supervision accordingly.
2. Provide training and staff development strategies to improve the quality of supervision provided to offenders.

Departmental Issues for FY 2009

1. Increase collections of fees, fines and restitution.
2. Continue developing programs to facilitate rehabilitation of offenders for compliance with conditions of probation.
3. As a requirement, keep all employable offenders gainfully employed.

Departmental Issues for FY 2010 and Beyond

1. Communication with foreign-speaking offenders and their families.

State Adult Probation (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Collection of restitution, fines, etc.	\$ 108,613	\$ 110,850	\$ 111,112	\$ 112,000

State Adult Probation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	17,615	13,742	13,569	9,922
Operations	7,287	6,937	6,800	6,890
Total	24,902	20,679	20,369	16,812

State Adult Probation (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Probation Officer	S	8	7	7
Secretary/Typist Probation	S	2	2	2
Clerk Transcriber II	S	1	0	0
Surveillance Officer	S	1	0	0
TOTAL # OF POSITIONS:		12	9	9

State Adult Probation (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

State Court

Mission, Goals, Issues, Performance Measurements and Budget

State Court (Mission Statement)

To exercise jurisdiction over misdemeanors, traffic violations and all civil actions, unless the Superior Court has jurisdiction.

State Court (Functions)

To exercise jurisdiction over misdemeanors, traffic violations and civil actions.

State Court (Goals and Issues)

Departmental Goals

1. Decrease time from arrest to disposition.
2. Expedite the handling of civil cases by providing an alternative to filing civil cases in Superior Court.
3. Assure delivery of judicial services in an efficient and cost effective manner.

Departmental Issues for FY 2009

1. Hire part time interpreters for the increased volume of interpreter requests.
2. Implement technology initiative.

Departmental Issues for FY 2010 and Beyond

1. Provide secure storage area.
2. Expand technology initiative throughout the office.
3. Complete acquisition of the Digital Evidence Presentation System.

State Court (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Civil Cases	8,598	9,845	10,830	11,913
Criminal	29,661	33,962	37,358	41,093

State Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,100,535	1,131,737	1,322,148	1,222,486
Operations	263,954	277,160	291,629	291,440
Total	1,364,489	1,408,897	1,613,777	1,513,926

State Court (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
State Court Judge	E	4	4	4
Law Clerk Sr	27	3	3	3
Law Clerk	21	1	1	1
DUI/Drug Court Coordinator	20	1	1	1
Judiciary Secretary	17	4	4	4
TOTAL # OF POSITIONS:		13	13	13

State Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Superior Court

Mission, Goals, Issues, Performance Measurements and Budget

Superior Court (Mission Statement)

To exercise exclusive constitutional authority over all felony cases prosecuted by the District Attorney, all civil actions and all appeals from lower courts of the circuit.

Superior Court (Functions)

To exercise authority over felony cases, civil actions and appeals from lower courts.

Superior Court (Goals and Issues)

Departmental Goals

1. Maintain a low crime rate by administering justice to criminals in a timely manner.
2. Expand and enhance disposition alternatives for civil and criminal matters.
3. Assure delivery of judicial services in an efficient and cost effective manner.

Departmental Issues for FY 2009

1. Convenient, secure storage of evidence.
2. Clerical assistance for visiting judges.
3. Court access for foreign-speaking citizens.
4. Reconstruct jury box to include minority representation.

Departmental Issues for FY 2010 and Beyond

1. Alter Superior Court space to provide a secure storage area.
2. Expand technology initiative throughout the office.
3. Complete acquisition of the Digital Evidence Presentation System.

Superior Court (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Criminal Filings	8,324	9,156	9,614	10,100
Civil Filings	4,499	5,352	5,366	5,370
Jury Trials	150	175	181	180
ADR cases	1,270	1,295	1,291	1,300
% of ADR cases resolved	50%	50%	50%	50%

Superior Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,414,949	1,534,283	1,611,703	1,568,334
Operations	5,296,333	649,981	504,002	589,949
Capital Outlay	27,883	-	-	-
Total	6,739,165	2,184,264	2,115,705	2,158,283

Superior Court (Alternative Dispute Resolution Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	147,911	163,537	167,234	208,551
Operations	27,316	25,274	27,048	23,950
Total	175,227	188,811	194,282	232,501

Superior Court

Mission, Goals, Issues, Performance Measurements and Budget

Superior Court (Domestic Seminars Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	20,907	15,885	20,000	16,000
Operating Transfer Out	10,000	10,000	10,000	10,000
Total	30,907	25,885	30,000	26,000

Superior Court (Law Library Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	37,018	40,118	41,854	43,340
Operations	162,574	95,150	47,446	57,496
Total	199,592	135,268	89,300	100,836

Superior Court (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Superior Court Judge	E	4	4	4
Court Reporters	A	4	4	4
Superior/State Court Administrator	34	1	1	1
Court Information Tech Coordinator	29	1	1	1
ADR Program Director (Fund 260)	25	1	1	1
Law Clerk Sr.	27	4	4	4
Chief Court Orderly Officer	23	1	1	1
Judiciary Secretary	17	4	4	4
ADR Program Assistant (Fund 260)	17	1	1	1
Calendar Clerk	17	4	4	4
Administrative Assistant	16	1	1	1
Court Programs Assistant	15	1	1	1
Legal Transcriber	15	6	6	6
Principal Secretary (Fund 290)	13	1	1	1
Special Programs Coordinator (Fund 260)	12	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		34	35	35

Superior Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Tax Assessors

Mission, Goals, Issues, Performance Measurements and Budget

Tax Assessors (Mission Statement)

To determine the value of property within Clayton County in order to properly calculate the level of tax revenue.

Tax Assessors (Functions)

To determine the value of property within Clayton County in order to properly calculate the level of tax revenue.

Tax Assessors (Goals and Issues)

Departmental Goals

1. To ensure that each taxpayer shall pay only his proportionate share of taxes.
2. To maintain all tax records and maps for Clayton County.

Departmental Issues for FY 2009

1. The addition of a Commercial Appraiser and a Cartographer will allow this department to better accommodate the continuing growth in Clayton County.
2. Utilize the new Cartographer to manage and report the increasing level of new lots and deeds within the County.
3. Continue to provide quality information in order to properly calculate the level of tax revenue.

Departmental Issues for FY 2010 and Beyond

1. Maintain an ethical and factual operation that provides the Tax Commissioner with the needed information.
2. Operate an effective appeal process on disputed properties.

Tax Assessors (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Commercial parcels per appraiser.	2,185	2,244	2,250	2,250
Residential parcels per appraiser.	10,803	11,095	11,101	11,100
Personal property parcels per appraiser.	3,553	3,649	3,655	3,660
New deed transactions.	16,332	12,878	12,923	13,000
New Subdivision Lots	5,504	1,424	1,472	1,500

Tax Assessors (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,384,814	1,532,172	1,585,689	1,694,011
Operations	80,268	67,864	87,655	77,894
Total	1,465,082	1,600,036	1,673,344	1,771,905

Tax Assessors - Equalization Board (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	20,250	28,245	30,500	30,250

Tax Assessors

Mission, Goals, Issues, Performance Measurements and Budget

Tax Assessors (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Chief Appraiser	34	1	1	1
Deputy Chief Appraiser	30	1	1	1
Commercial Property Manager	24	1	1	1
Personal Property Manager	24	1	1	1
Residential Manager	24	1	1	1
Appraiser, Supervisor	21	0	0	0
Office Manager	20	1	1	1
Cartographic Manager	20	1	1	1
Appraiser, Senior	19	1	1	1
Cartographic Sup/Info Spec.	18	0	0	0
Office Administrator Sr	18	0	0	0
Commercial Appraiser III	18	1	1	1
Appraiser III	18	4	4	4
Appraiser II	16	7	7	7
Cartographer Senior	16	1	1	1
Cartographer	15	1	1	1
Administrative Secretary	15	1	1	1
Principal Secretary	13	2	2	2
Cartographic Technician	13	1	1	1
Appraiser Trainee	13	0	0	0
Secretary	12	1	1	1
Appraiser Technician	12	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL # OF POSITIONS:		30	30	30

Tax Assessors (Significant Expenditure & Staffing Changes)

Tax Commissioner

Mission, Goals, Issues, Performance Measurements and Budget

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.

Tax Commissioner (Functions)

To collect taxes and register motor vehicles.

Tax Commissioner (Goals and Issues)

1. To bill, collect and disburse property tax revenue upon approval of the County tax digest.
2. To administer the various homestead exemptions available to homeowners.
3. To administer motor vehicle registration, ownership programs and mobile home ownership.
4. To enforce ad valorem tax laws.

Departmental Issues for FY 2009

1. Disburse tax collections to governing authorities of the State, County, school system and municipalities.
2. Continue the efforts to reduce the amount of delinquent property taxes outstanding.
3. Establish performance standards for the department that are realistic and measurable.

Departmental Issues for FY 2010 and Beyond

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

Tax Commissioner (Performance Measurements)

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Yearly tax levy total. (thousands)	\$163,200	\$166,464	\$167,518	\$168,012
Percent of levy collected.	95.0%	95.0%	89.0%	90.0%
Delinquent taxes as a percent of total levy.	3.0%	3.0%	6.0%	8.0%
Motor vehicle mail processing turnaround	1 Day	1 Day	1 Day	1 Day

Tax Commissioner (General Fund)

<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,508,508	1,625,528	1,715,914	1,734,858
Operations	105,302	90,464	132,396	128,250
Capital Outlay	43,668	-	-	-
Total	1,657,478	1,715,992	1,848,310	1,863,108

Tax Commissioner (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Tax Commissioner	E	1	1	1
Deputy Tax Commissioner	31	1	1	1
Chief Tax Accountant	25	1	1	1
Office Manager	20	1	1	1
Deputy Tag Agent	20	1	1	1
Tax Accounting Specialist	19	1	1	1
Assistant Deputy Tag Agent	18	1	1	1
Deputy Tax Accountant	17	1	1	1
Accounting Technician, Senior	17	3	3	3

Tax Commissioner

Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Property Tax Supervisor	16	1	1	1
Assistant Deputy Tax Accountant	16	1	1	1
Tag/Title Supervisor	15	2	2	2
Property Tax Specialist	14	2	2	2
Tag/Title Specialist	14	2	2	2
Property Tax Technician	13	3	3	3
Tag/Title Technician	13	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL # OF POSITIONS:		32	32	32

Tax Commissioner (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Transportation and Development

Mission, Goals, Issues, Performance Measurements and Budget

Transportation and Development (Mission Statement)

To provide the traveling public and citizens of Clayton County an equitable, efficient, and dependable transportation system with emphasis on cost efficiency, service delivery, and safety through programs and initiatives encompassing transportation engineering, roadway maintenance, construction management, engineering design, public transit management and airport operation.

Transportation and Development (Functions)

Maintenance, operation, and construction of the County's transportation infrastructure. Also, the daily operation of the County's Airport, Landfill, and Public Transit System.

Transportation and Development (Goals and Issues)

Departmental Goals

1. Provide a safe and dependable roadway transportation system for the public.
2. Continue to seek funding opportunities for departmental operations including: federal funding, state funding, city funding, grants, private development, and other miscellaneous sources.
3. Operate and maintain our transportation system in an economically efficient manner.
4. Oversee our public transit system (C-TRAN), insuring a safe, fair, and federally compliant system for all users.
5. Accept and dispose of waste in Clayton County and the surrounding areas at a minimal cost for customers and in a cost effective manner for the county.
6. Maintain and operate the Clayton County Airport (Tara Field) in an effective and cost efficient manner.
7. Continue oversight of SPLOST Program Management Consultant, insuring our citizens receive quality, beneficial, and cost efficient projects that improve our transportation system.

Departmental Issues for FY 2009

1. The hiring of a new department Director and any modifications associated with the change in leadership.
2. Maintaining service and employee moral during potential county government reorganization and impacts to the Transportation and Development Department.
3. Stabilize management oversight of the County's C-TRAN public transit system due to staff turn-over.
4. Manage, support, and foster the implementation of Master Plan improvement projects at the County's Tara Field Airport if approval is granted by the Board of Commissioners and funding is available.
5. Provide a smooth transition from the 2004 SPLOST Program to the 2008 SPLOST Program.
6. Ensure the County Landfill remains profitable during the recent downturn in the economy and reduced disposals by private companies.

Departmental Issues for FY 2010 and Beyond

1. The hiring and retention of qualified staff.
2. Financial vitality of the County C-TRAN public transit system given the amount of required financial subsidies by the County and the demand for service expansion.
3. Management and profitability of the County's Tara Field Airport given its current condition and potential Master Plan improvements.
4. Implementation and Management of 2008 SPLOST projects.
5. Reduction in the amount of transportation funding available from the federal and state level governments.

Transportation and Development

Mission, Goals, Issues, Performance Measurements and Budget

Transportation and Development (Performance Measurements)				
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Miles of paved roads	965	1,001	1,025	1,035
Miles of unpaved roads	1.99	1.99	1.99	1.99
Cost per mile of roads maintained	\$41,000	\$45,000	\$55,313	\$58,122
Traffic signals installed	3	3	3	4
Traffic signals maintained	319	251	254	258
Street Signs installed	1,801	1,800	2,020	1,873
Transit cost per hour of service	\$56.16	\$58.57	\$72.30	\$75.91
Transit riders	1,149,155	1,600,000	1,800,000	2,000,000
Street lights added	575	609	639	703
Landfill customers	100,644	106,900	53,116	60,000
Aircrafts based at airport	212	218	230	250

Transportation and Development (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	5,119,289	5,621,274	2,781,184	5,794,306
Operations	133,213	328,786	337,595	368,192
Capital Outlay	14,619	114,781	320,140	-
Operating Transfer Out	-	(6,667)	-	-
Total	5,267,121	6,058,174	3,438,919	6,162,498

Transportation and Development - Traffic Engineering (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	1,480,574	1,676,070	1,773,295	1,720,466
Operations	331,440	352,533	723,154	951,178
Capital Outlay	33,240	28,455	331,398	-
Total	1,845,254	2,057,058	2,827,847	2,671,644

Public Transit System (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	133,904	-	-	-
Operations	2,970,537	-	133,988	-
Total	3,104,441	-	133,988	-

Transportation and Development (Street Light Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	206,840	281,817	258,258	262,966
Operations	910,832	939,062	844,109	1,053,555
Operating Transfer Out	38,000	-	38,000	38,000
Total	1,155,672	1,220,879	1,140,367	1,354,521

Transportation and Development (Landfill Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	901,217	933,985	967,710	993,183
Operations	2,099,473	1,063,053	1,291,033	1,314,458
Capital Lease Principal Payment	407,980	732,684	1,206,140	651,890
Total	3,408,670	2,729,722	3,464,883	2,959,531

Transportation and Development

Mission, Goals, Issues, Performance Measurements and Budget

Transportation and Development (C-Tran Mass Transit Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	-	157,839	210,417	174,282
Operations	-	7,267,653	5,515,640	7,340,590
Total	-	7,425,492	5,726,057	7,514,872

Transportation and Development (Airport Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	258,781	257,966	279,712	300,053
Operations	1,741,553	1,224,412	1,060,393	1,136,880
Total	2,000,334	1,482,378	1,340,105	1,436,933

Transportation and Development (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	37,170	44,228	562,500	-
Capital Outlay	180,721	54,897	-	-
Operating Transfer Out	129,510	1,243,015	1,391,100	-
Total	347,401	1,342,140	1,953,600	-

Transportation and Development - Traffic Engineering (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	265,849	522,915	-	-
Capital Outlay	645,534	43,653	-	-
Total	911,383	566,568	-	-

Transportation and Development (Roads and Recreation Projects Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	9,590,082	15,791,803	21,831,382	-
Capital Outlay	7,147,595	5,836,295	48,419,066	49,282,705
Total	16,737,677	21,628,098	70,250,448	49,282,705

Transportation and Development - Traffic Engineering (Roads & Recreation Projects Fund)				
<u>Expenditures/Appropriations</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	395,974	561,405	1,408,886	-
Capital Outlay	231,592	1,923,368	7,146,379	-
Operating Transfer Out	50,160	18,444	164,581	-
Total	677,726	2,503,217	8,719,846	-

Transportation and Development (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Director of T&D	38	1	1	1
Deputy Director T&D	34	1	1	1
Co Transportation Engineer	30	1	1	1
County Engineer	30	1	1	1
Public Works Manager	29	1	1	1
Civil Engineer IV	28	8	8	8
Transportation Administration Mgr	26	1	1	1
Civil Engineer III	26	5	5	5
Public Works Superintendent	24	2	2	2

Transportation and Development

Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay</u>			
	<u>Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Civil Engineer II	24	3	3	3
Civil Engineer I	22	13	13	13
Public Works Supervisor	21	2	2	2
Office Manager	20	1	1	1
Signal Tech III	20	0	2	2
Public Works Crew Leader, Senior	19	2	2	2
Engineering Tech V	18	4	2	2
Signal Tech II	18	0	2	2
Public Works Crew Leader	17	9	9	9
Transportation Analyst	17	1	1	1
Transportation Contract Administrator	17	1	1	1
Engineering Tech IV	16	12	10	10
Signal Tech I	16	0	1	1
Administrative Secretary	15	3	3	3
On-Site Mechanic	15	1	1	1
Heavy Equipment Operator	15	23	23	23
Engineering Tech III	14	2	1	1
Design Drafter	13	1	0	0
Principal Secretary	13	1	1	1
Equipment Operator, Senior	13	15	15	15
Engineering Tech II	12	2	3	3
Equipment Operator	11	2	2	2
Engineering Tech I	10	2	2	2
Crew Worker III	10	3	3	3
Crew Worker II	9	4	4	4
Crew Worker I	8	9	9	9
TOTAL # OF POSITIONS:		137	137	137
C-Tran Mass Transit Fund (Personnel)				
Public Transportation Coordinator	29	1	1	1
Operations Maintenance Administrator	24	1	1	1
Crew Worker I	8	1	1	1
TOTAL # OF POSITIONS:		3	3	3
Street Light Fund (Personnel)				
Civil Engineer II	24	1	1	1
Civil Engineer I	22	2	2	2
TOTAL # OF POSITIONS:		3	3	3
Landfill Fund (Personnel)				
Landfill Manager	28	1	1	1
Civil Engineer II	24	1	1	1
Landfill Engineering Specialist	22	0	1	1
Landfill Crew Leader, Senior	19	2	1	1
Landfill Equipment Operator	16	7	7	7
Administrative Secretary	15	1	1	1
Clean and Beautiful Manager	15	1	1	1
Principal Secretary	13	1	1	1

Transportation and Development

Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Landfill Gateman	11	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL # OF POSITIONS:		17	17	17

<u>Title</u>	<u>Grade</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Airport Fund (Personnel)				
Airport Manager	24	0	1	1
Airport Operations Assistant Manager	22	1	1	1
Airport Maintenance Supervisor	17	1	1	1
Airport Maintenance Technician, Sr.	14	0	1	1
Airport Maintenance Technician	11	<u>2</u>	<u>1</u>	<u>1</u>
TOTAL # OF POSITIONS:		4	5	5

Technical Support (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

**CLAYTON COUNTY, GEORGIA
LEGAL DEBT MARGIN
GENERAL OBLIGATION DEBT
FOR THE FISCAL YEAR ENDED 2009**

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 2009 fiscal year is at least \$562,113,588. Because this amount is based on the latest tax digest (i.e., the 2007 calendar year) that has been approved by the State of Georgia Department of Revenue, one would expect a similar calculation based on January 1, 2008 assessments to be higher.

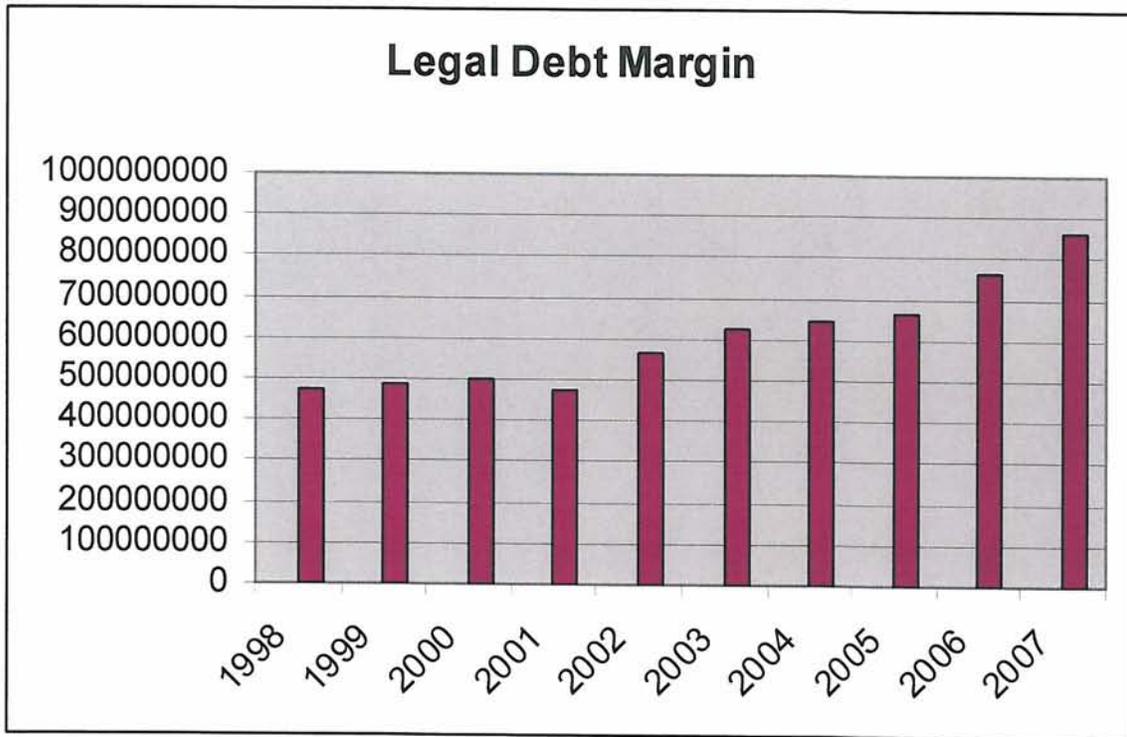
The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the County through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed 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
2007	\$8,866,185,883	10.00%	\$886,618,588	\$24,505,000	\$862,113,588

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 \$168.5 million, there would appear to be more than sufficient debt capacity available to the County. Adhering to the policies of fiscal conservatism is part of the reason that the County's general obligation bond rating is Aa2 by Moody's Investors Service, Inc. and AA by Standard and Poor's Rating Services.

**CLAYTON COUNTY, GEORGIA
STATEMENT OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Net Assessed Value</u>	<u>Percentage</u>	<u>Debt Limit</u>	<u>Net Bonded Debt</u>	<u>Legal Debt Margin</u>
1998	4,752,428,218	10.00%	475,242,822	None	475,242,822
1999	4,865,155,521	10.00%	486,515,552	None	486,515,552
2000	5,008,267,010	10.00%	500,826,701	None	500,826,701
2001	5,317,871,888	10.00%	531,787,189	55,560,000	476,227,189
2002	5,906,132,881	10.00%	590,613,288	27,945,000	562,668,288
2003	6,446,531,961	10.00%	644,653,196	22,785,000	621,868,196
2004	6,769,845,753	10.00%	676,984,575	31,660,000	645,324,575
2005	6,901,573,674	10.00%	690,157,367	28,640,000	661,517,367
2006	7,937,273,470	10.00%	793,727,347	27,730,000	765,997,347
2007	8,866,185,883	10.00%	886,618,588	24,505,000	862,113,588



CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2007

LONG-TERM DEBT

Primary Government General Obligation Bonds Payable

Revenue bonds are as follows:

2003 Issue: \$22,785,000 including \$11,640,000 in serial bonds maturing from 2004 through 2022, with interest rates ranging from 2.00% to 4.50% and \$11,145,000 in term bonds maturing from 2013 to 2028, with interest rates ranging from 4.25% to 5.375%.

In April 2003, the Clayton County Board of Commissioners issued \$22,785,000 of Urban Redevelopment Agency of Clayton County Revenue Bonds (the "Series 2003 Bonds"). This issuance included a premium of \$13,091 which is added to the balance of the bonds and amortized over the life of the bonds. These bonds were issued to finance the cost of acquiring, constructing, and installing a new police headquarters and communications facility, and of acquiring and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the 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.

2005 Issue: \$4,405,000 maturing from 2006 through 2028, with interest at 4.06%.

In July 2005, the Clayton County Board of Commissioners issued \$4,405,000 of Urban Redevelopment Agency of Clayton County Revenue Bonds (the "Series 2005 Bonds"). This bond was issued to provide additional monies to finance the cost of acquiring, and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bond is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2007

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.

2003 Issue: \$10,000,000 maturing from 2005 through 2009, with interest at 2.43%.

In December 2003, the Clayton County Board of Commissioners issued \$10,000,000 of Clayton County Tourism Authority Revenue Bonds (the "Series 2003 Bonds"). These bonds were issued to finance the cost of acquiring, constructing and installing recreation centers in Clayton County.

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.

Debt Service for Primary Government Revenue Bonds Payable

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 3,310,000	\$ 967,600	\$ 4,277,600
2009	2,750,000	882,216	3,632,216
2010	670,000	810,944	1,480,944
2011	690,000	788,561	1,478,561
2012	715,000	763,992	1,478,992
2013 to 2017	3,995,000	3,280,632	7,275,632
2018 to 2022	4,890,000	2,319,142	7,209,142
2023 to 2027	6,090,000	1,149,570	7,239,570
2028	1,395,000	62,137	1,457,137
	<u>\$ 24,505,000</u>	<u>\$ 11,024,794</u>	<u>\$ 35,529,794</u>

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2007

Discretely Presented Component Units Bonds Payable

In July 1997, the Clayton County Board of Commissioners issued \$2,415,000 of Solid Waste Management Authority Revenue Bonds (the "Series 1996 Bonds"). These bonds were issued to further finance the costs of acquiring, constructing and monitoring the County's landfill. At June 30, 2007, \$1,500,000 in these bonds was outstanding.

In April 2006, the Clayton County Board of Commissioners issued \$13,235,000 of Solid Waste Management Authority Refunding Bonds (Series 2006A & 2006B). The Series 2006A bonds, \$3,235,000, were issued to fund the closure and post closure costs associated with landfill sites 2 and 3. The Series 2006B bonds, \$10,000,000, were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2007, \$12,815,000 in these bonds were outstanding.

On September 22, 2005, the Development Authority of Clayton County issued Series 2005 advance refunding bonds in the face value amount of \$29,815,000 with interest rates from 3.00% to 5.45%. Series 2005 Bonds was divided further into Series A and Series B tax-exempt bonds in the face value amount of \$13,905,000 and \$10,730,000 respectively and Series C taxable bonds in the face value amount of \$5,180,000. The Series A bonds were issued to advance refund and defease the Series 1999A bonds. The Series B bonds were issued to advance refund and defease the portion of the Series 1999B Bonds attributable to the Series 1999B Bond proceeds expended for a tax-exempt governmental purpose. The Series C Bonds were issued to advance refund and defease portions of the Series 1999B not refunded with the Series 2005B. Of those proceeds, \$29,883,077 were used to purchase U.S. government securities to pay interest and advance refund \$26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 Bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately \$2,600,000 and resulted in an economic gain of approximately \$2,500,000. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability for the financial statements

The Series 2005 Bonds are limited obligations of the Development Authority of Clayton County. The Series 2005 Bonds are payable solely from the Pledged Revenues (as defined the Bond documents) and amounts to be paid by the County to the Authority pursuant to an Intergovernmental Contract dated September 1, 2005 (the "Contract") between the Authority and the County. The County's obligation to make payments to the Authority sufficient in time and amount to enable the Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 2006 Bonds remain outstanding and unpaid. Under the contract, the County has agreed to pay the Authority amounts sufficient to replenish the debt service on the Series 2005 Bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2007

Series 2005 Bonds on all property in the County subject to such tax in the event that the Net Revenues are insufficient to replenish debt service on the Series 2005 Bonds. The first semi-annual principal payment on the bonds began on August 1, 2006.

Interest on the Development Authority bonds above is payable semi-annually on February 1 and August 1 of each year. The bonds have interest rates that vary with their principal maturity. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions.

On July 20, 2004, the Housing Authority of Clayton County issued \$7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds"). These bonds were issued to finance the cost of refunding the Series 1995 Multifamily Housing Revenue Bonds.

The Housing Authority's source of revenues to pay for the principal and interest of the bonds are revenues generated by the Advantages Apartments, a low-income apartment complex. As security for this issuance, the County has pledged to the Housing Authority its full faith and credit and unlimited taxing power to make such payments. If at any time the Housing Authority is unable to meet the debt service requirements 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 these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

Debt Service for Discretely Presented Component Units Bonds Payable

	<u>Landfill Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 480,000	\$ 665,900	\$ 1,145,900
2009	505,000	640,386	1,145,386
2010	530,000	613,482	1,143,482
2011	555,000	585,111	1,140,111
2012	585,000	555,189	1,140,189
2013 to 2017	3,390,000	2,268,092	5,658,092
2018 to 2022	4,215,000	1,399,615	5,614,615
2023 to 2026	4,055,000	435,524	4,490,524
	<u>\$ 14,315,000</u>	<u>\$ 7,163,299</u>	<u>\$ 21,478,299</u>

**CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2007**

Development Authority – Revenue Bonds Series 2005

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 190,000	\$ 1,273,969	\$ 1,463,969
2008	1,355,000	1,268,269	2,623,269
2009	1,400,000	1,224,429	2,624,429
2010	1,450,000	1,178,864	2,628,864
2011	1,505,000	1,128,431	2,633,431
2012 to 2016	8,500,000	4,716,651	13,216,651
2017 to 2021	10,495,000	2,728,874	13,223,874
2022 to 2023	4,920,000	378,348	5,298,348
	<u>\$ 29,815,000</u>	<u>\$ 13,897,835</u>	<u>\$ 43,712,835</u>

Housing Authority of Clayton County

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 175,000	\$ 303,038	\$ 478,038
2008	185,000	298,225	483,225
2009	190,000	292,675	482,675
2010	195,000	286,500	481,500
2011	205,000	279,675	484,675
2012 to 2016	1,145,000	1,275,319	2,420,319
2017 to 2021	1,395,000	1,024,038	2,419,038
2022 to 2026	1,745,000	676,938	2,421,938
2027 to 2030	1,720,000	214,500	1,934,500
	<u>\$ 6,955,000</u>	<u>\$ 4,650,908</u>	<u>\$ 11,605,908</u>

**CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2007**

CAPITAL LEASES

The County has entered into lease agreements as lessee for the purchase of fixed 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.

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

2008	\$	696,771
2009		699,814
2010		699,871
2011		472,766
2012		467,339
2013-2016		<u>355,150</u>
Total minimum lease payments		3,391,711
Less: Amount representing interest		<u>(453,711)</u>
Present value of minimum lease payments	\$	<u><u>2,938,000</u></u>

OPERATING LEASE AGREEMENTS

The Primary Government has several operating lease commitments for equipment and buildings and the Discretely Presented Component units have several operating lease commitments for equipment. Future minimum lease payments for its fiscal years ending June 30 are as follows:

	Primary Government	Landfill Authority	Airport Authority
2008	\$ 560,589	\$ 1,920	\$ 2,820
2009	358,833	1,920	1,410
2010	273,379	-	-
2011	-	-	-
2012	-	-	-
Total	<u>\$ 1,192,801</u>	<u>\$ 3,840</u>	<u>\$ 4,230</u>

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2007

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 thirty years after closure. Governmental Accounting Standards Board Statement No. 18 requires the County to report a liability for the estimated costs of closing and maintaining the landfills.

During the year the County operated one landfill site (Site 3):

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 long-term portion of the closure and post closure care costs, recorded in the entity-wide statement of net assets, is \$638,888 at June 30, 2007. This site was established and operated by the County's General Fund, hence the recording of the liability in the General Fund and entity-wide financial statements.

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 Fund. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and post closure costs at \$5,301,129. The estimated total current cost of the landfill closure and post-closure care is based on the amount that would be paid assuming all equipment, facilities and services required to close, monitor and maintain the landfill were acquired as of June 30, 2007. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology or changes in landfill laws and regulations. The County recorded a liability of \$2,643,587 in the discretely presented landfill fund based on 1,821,428 cubic yards of capacity used since the site was opened. This represents 37% of the estimated total capacity at June 30, 2007. The estimated remaining landfill life is 24.8 years.

CLAYTON COUNTY, GEORGIA
SALARY RANGES FOR CLASSIFIED POSITIONS
EFFECTIVE JANUARY 1, 2007

Paygrade	Salary Range
3	16,050.28 – 24,183.47
4	16,867.97 – 24,415.51
5	17,727.31 – 26,710.31
6	18,630.44 – 28,071.08
7	19,579.57 – 29,501.17
8	20,577.06 – 31,004.11
9	21,625.36 – 32,583.63
10	22,727.07 – 34,243.61
11	23,884.91 – 35,988.15
12	25,101.74 – 37,821.59
13	26,380.55 – 39,748.43
14	27,724.52 – 41,773.42
15	29,136.95 – 43,901.58
16	30,621.35 – 46,138.17
17	32,181.36 – 48,488.69
18	33,820.85 – 50,958.96
19	35,543.87 – 53,555.08
20	37,354.66 – 56,283.47
21	39,257.71 – 59,150.85
22	41,257.70 – 62,164.31
23	43,359.59 – 65,331.29
24	45,568.56 – 68,659.61
25	47,890.06 – 72,157.50
26	50,329.84 – 75,833.59
27	52,893.91 – 79,696.95
28	55,588.61 – 83,757.14
29	58,420.59 – 88,024.18
30	61,396.85 – 92,508.60
31	64,524.73 – 97,221.48
32	67,811.96 – 102,174.46
33	71,266.67 – 107,379.78
34	74,897.37 – 112,850.27
35	78,713.04 – 118,599.47
36	82,723.10 – 124,641.56
37	86,937.46 – 130,991.47
38	91,366.52 – 137,664.87
39	96,021.22 – 144,678.25
40	100,913.05 – 152,048.94

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.

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.

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.

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.

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. County staff has the authorization to adjust line item expenditures within a departmental budget but the County Commission must approve any increase in the total budget for a department.

Budget Basis – Method of calculating usable funds available for appropriation. There are noted differences in comparison to GAAP basis.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Budget Schedule/Calendar – The schedule of key dates or milestones, which the County follows in the preparation, adoption and administration of the budget.

Budget Document – The instrument used by the County Administrator 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.

Capital Asset – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

Capital Improvement Program – A multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

Capital Improvement Project – An item in excess of \$5,000 for which the purchase, construction or other acquisition will represent a public betterment to the community and add to the total capital assets of the County.

Capital Outlay – Includes outlays which result in the acquisition of or addition to fixed assets. The item must have a cost greater than \$500 and have a useful life greater than one year.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Centers – An organizational budget or operating unit within the county.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary and are determined by constitutional provisions, statutes and court decisions.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Debt Limit – A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service – The amount of money required to pay maturities of principal on bonds plus the interest due on the outstanding debt, usually reported on an annual basis.

Debt Service Fund – A fund 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.

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.

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”.

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 such as land, buildings, equipment and furniture.

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 excess of current assets over current liabilities.

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.

Grant – A contribution by a government or other organization to support a particular function or program.

Infrastructure – Basic installations and facilities (i.e., roads, bridges) upon which the continuance and growth of a community depend.

Insurance Premium Tax – A tax on the gross direct premiums received during the preceding year from policies for fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

Intangible Tax – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

Intergovernmental Revenue – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Interest Income – Revenue earned for the use of idle monies.

Interfund Transfer – Contributions and operating transfers of cash made between the various funds of the County.

Investment – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Lease Purchase – A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

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.

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.

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.

Personal Property – Tangible property other than land, buildings and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats & airplanes.

Property Tax – Revenue generated from the annual levy of taxes on property owners.

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.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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 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.

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

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

ACRONYMS

A	Appointed
ADA	Americans with Disabilities Act
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
CIP	Capital Improvement Program
CJCJ	Council on Juvenile Court Judges
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

**CLAYTON COUNTY, GEORGIA
ACRONYMS**

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
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
GASB	Government Accounting Standards Board
GDOT	Georgia Department of Transportation
GEMA	Georgia Emergency Management Agency
GIS	Geographic Information Systems
GO	General Obligation
GRTA	Georgia Regional Transportation Agency
GRETA	Georgia Regional Transportation Agency
HEAT	Highway Enforcement Aggressive Traffic
HUD	Housing & Urban Development
HVAC	Heating Ventilation Air Conditioning
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
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
PR	Purchase Requisition
RFP	Request for Proposal
SPLOST	Special Purpose Local Option Sales Tax
STD	Special Tax District
T & D	Transportation & Development
TAN	Tax Anticipation Note
USDA	US Department of Agriculture
VINES	Victim Information Notification Everyday System

**CLAYTON COUNTY, GEORGIA
FUND MATRIX
2009 BUDGET DOCUMENT**

<u>Departments</u>	<u>Fund</u>
Animal Control	General
Board of Commissioners	General
Buildings and Maintenance	General
Central Communications	General
Central Services	General
Clerk of State Court	General
Clerk of Superior/Magistrate Courts	General
Community Development/Planning and Zoning	General
Correctional Facility	General
Department of Human Resources/Family and Children Services	General
District Attorney/Victim Assistance Fund/State Narcotics Fund	General
Economic Development Officer	General
Elections	General
Emergency Management	General
Emergency Medical Services	General
Extension Service	General
Finance Department	General
Garage	General
Indigent Defense Court Administration	General
Information Technology	General
Internal Audit	General
Juvenile Court	General
Juvenile Supplemental Services	General
Library System	General
Magistrate Court	General
Narcotics	General
Other General Government	General
Parks and Recreation	General
Personnel Department	General
Police Department	General
Probate Court	General
Professional Services	General
Public Defender	General
Refuse Control	General
Registrar	General
Risk Management	General

**CLAYTON COUNTY, GEORGIA
FUND MATRIX
2009 BUDGET DOCUMENT**

Departments

School Patrol
 Sheriff's Department
 Solicitor
 Staff Attorney
 State Adult Probation
 State Court
 Superior Court
 Tax Assessors
 Tax Commissioner
 Transportation and Development

Fund

General
 General
 General
 General
 General
 General
 General
 General
 General

Special Revenue Funds

Fire
 Parks and Recreation Fund
 Hotel/Motel
 Tourism Authority Fund
 E911
 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
 Parks and Recreation Fund
 Hotel/Motel Tax Fund
 Tourism Fund
 Emergency Telephone Fund
 Federal Narcotics Fund
 Federal Narcotics Fund
 Federal Narcotics Fund
 State Narcotics Fund
 Jail Construction/Staffing Fund
 Juvenile Supplemental Fund
 Drug Abuse Treatment Fund
 Drug Abuse Treatment Fund
 Drug Abuse Treatment Fund
 Drug Abuse Treatment Fund
 Alternative Dispute Fund
 Alternative Dispute Fund
 Alternative Dispute Fund
 Victims Assistance Fund
 Victims Assistance Fund
 Victims Assistance Fund
 Domestic Seminars Fund
 State Technology Fund

**CLAYTON COUNTY, GEORGIA
FUND MATRIX
2009 BUDGET DOCUMENT**

Special Revenue Funds

Departments

Aging Program
 Community Development Block Grant
 Solicitor
 Child Support Recovery
 Police
 University of Georgia Grants
 Other General Governments
 Superior Court
 Juvenile Court
 Clerk of Court
 Clerk of State Court
 Health Department
 Jail/Judicial Complex
 Professional Services
 Transportation and Development
 Traffic Engineering
 Other General Government
 Police/E911 Headquarters
 Debt Service
 Street Lights

Fund

Aging Grant Fund
 HUD Fund
 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
 Police/E911 Cap Project Fund
 Debt Service Fund
 Street Lights Fund

Enterprise Funds

Landfill Operations
 Public Transit System
 Clayton County Airport

Landfill Enterprise Fund
 C-Tran Mass Transit Fund
 Clayton Airport Fund

Internal Service Funds

Workers Compensation
 CCBOC Medical

Workers Compensation Fund
 Medical Self Insurance Fund