CLAYTON COUNTY, GEORGIA

ANNUAL OPERATING BUDGET
FISCAL YEAR 2013

BOARD OF COMMISSIONERS

Eldrin Bell, Chairman	
Sonna Singleton	**District One**
Gail Hambrick	**District Two**
Wole Ralph, Vice Chairman	**District Three**
Michael Edmondson	**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 Gail Hambrick

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clayton County, Georgia for its annual budget for the fiscal year beginning July 1, 2011. 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.

THIS
PAGE
INTENTIONALLY
LEFT
BLANK

CLAYTON COUNTY, GEORGIA
TABLE OF CONTENTS
2013 BUDGET DOCUMENT

Title Page
Clayton County Board of Commissioners
Distinguished Budget Presentation Award
Table of Contents

Introduction
Budget Message..... 1
Reader's Guide..... 8
History of the County..... 9
Population of the County..... 11
Governmental Structure..... 11
Services Provided by the County..... 12
Mission Statement..... 17
Major Initiatives for Fiscal Year 2013 and Beyond..... 17
National and Global Economic Conditions and Outlook..... 18
Local Economic Conditions and Outlook..... 19
Organizational Chart..... 26

Budget Summary
Summary of Fund Expenditures..... 27
Summary of Adopted Funding and Appropriations..... 28
Summary of Revenues, Expenditures and Changes in Fund Balances – Gov Funds..... 29
Chart – Estimated Financial Sources – Governmental Funds..... 32
Chart – Estimated Expenditures – Governmental Funds..... 33
Summary of Revenues, Expenditures, and Changes in Fund Balances – Enterprise Funds..... 34
Summary of Revenues, Expenditures and Changes in Fund Balances – All Funds..... 37
Comparison of Adopted Budget with Prior Year's Expenditure Data..... 38
Analysis of Major Revenue Sources and Trends..... 42
Analysis of the Fund Balance of Each Individual Fund..... 58
Clayton County Staffing Policy and Changes..... 75
Approved New Position List..... 76
Summary of Full-Time Personnel..... 77

Policies and Procedures
Strategic Planning Parameters..... 78
Budget Development Guidelines for Fiscal Year 2013..... 81
Adopted Fiscal Policies..... 83
Budget Procedures..... 89
Basis of Budgeting..... 92
Basis of Accounting..... 93
Description of Funds..... 94
Budget Calendar..... 99

CLAYTON COUNTY, GEORGIA
TABLE OF CONTENTS
2013 BUDGET DOCUMENT

Capital Budgeting

Policies and Procedures..... 100
Defining the Capital Improvement Plan..... 102
Financial Impact of Capital Expenditures on the Operating Budget..... 103
Financial Impact of Capital Projects on the Operating Budget..... 103
Capital Improvement Program - Future..... 105
Chart – Summary of the Financial Impact of Capital Needs on the Operating Budget..... 106
Capital Projects Budget/Fixed Assets – Appropriations by Functional Area and Project..... 107

Departmental Budgets

Board of Commissioners..... 109
Buildings and Maintenance..... 111
Central Communications/E911 Fund..... 113
Central Services..... 115
Clerk of State Court..... 117
Clerk of Superior/Magistrate Courts..... 119
Community Development/Planning and Zoning..... 121
Corrections Department..... 124
Department of Human Resources/Family and Children Services..... 126
District Attorney/Victim Assistance Fund/State Narcotics Fund..... 127
Economic Development Office..... 130
Elections..... 133
Emergency Medical Services..... 134
Extension Service..... 136
Finance Department..... 138
Fire Department/Emergency Management..... 140
Garage..... 143
Indigent Defense Court Administration..... 145
Information Technology..... 146
Internal Audit..... 151
Juvenile Court/Juvenile Supplemental Services..... 153
Library System..... 156
Magistrate Court..... 158
Narcotics/Federal Narcotics Fund/State Narcotics Fund..... 160
Other General Government..... 162
Parks and Recreation/Parks and Recreation..... 164
Personnel Department..... 167
Police Department/Federal Narcotics Fund/State Narcotics Fund..... 169
Probate Court..... 173
Professional Services..... 175
Public Defender..... 176

CLAYTON COUNTY, GEORGIA
TABLE OF CONTENTS
2013 BUDGET DOCUMENT

Refuse Control..... 177
Registrar..... 179
Risk Management..... 181
Senior Services..... 183
School Patrol..... 186
Sheriff's Department..... 187
Solicitor/Victim Assistance Fund..... 190
Staff Attorney..... 192
State Adult Probation..... 193
State Court..... 194
Superior Court/ADR Fund/Domestic Seminars Fund/Law Library Fund..... 196
Tax Assessors..... 198
Tax Commissioner..... 200
Transportation and Development/Public Transit/Streetlight Fund/Landfill Fund/Airport Fund.... 202

Appendix
Legal Debt Margin – G.O. Debt Narrative..... 207
Table and Chart: Debt Margin Last Ten Years..... 208
Schedule of Debt as of June 30, 2011..... 209
Salary Ranges for Classified Employees..... 221
Glossary and Acronyms..... 222
Fund Matrix..... 233

THIS
PAGE
INTENTIONALLY
LEFT
BLANK

CLAYTON COUNTY FINANCE DEPARTMENT

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

Angela Jackson, Finance Director

Johnette Smith, Assistant Director

Fiscal Year 2013 Budget Message

June 12, 2012

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

In accordance with state law, the proposed annual operating budget for Clayton County, Georgia for fiscal year ending June 30, 2013 is attached hereto. The proposed budget has been advertised as required by law and is scheduled for adoption on June 12, 2012. The primary purpose of the County's budget and budgetary process is to develop, adopt and implement a fiscally sound and sustainable plan for accomplishing the mission of the Board. Due to difficult economic circumstances felt across the nation, there is a critical need to find a balance between preserving essential services for Clayton County residents while minimizing tax increases on residents.

The Fiscal Year (FY) 2013 general fund budget totals $170.8 million, a decrease of $3.1 million or 2% from the FY 2012 amended budget. Significant declines in residential values (15%) and commercial values (6%) contributed to the decline in the tax digest. Negotiations around litigation involving the City of Atlanta and properties around the airport also reduced the digest. The aforementioned reductions coupled with the erratic trend in Local Option Sales Tax collections created major funding issues for the FY 2013 budget. Following is a summary of the more noteworthy changes by budget type and category.

The Operating Budget

Clayton County, not unlike the nation is facing a difficult economy as reflected in its economic indicators. Residential values are down due to the mandated inclusion of foreclosure values which are at an all time high everywhere including Clayton County. The collection of County revenues has suffered as a result of the hardships experienced throughout the community and also as a result of federal and state reductions in local funding.

Revenues:

- *Property Taxes*
  Property tax revenue continues to be the most significant revenue source; however, Clayton County is facing the same situation as the nation in regards to stagnant and declining property values. The tax digest for the FY 2013 budget is 9% lower than the prior year which represents approximately $7.1 million in funds.

The maintenance and operations (M&O) mill rate is set at a level to correspond with the FY 2013 budgeted revenues. The table below shows the relationship between the base millage, the 1% Local Option Sales Tax Credit (millage credit), the net M&O millage for the General Fund and the taxes generated as a result of the corresponding millage rates. The FY 2013 Digest column is based on a preliminary digest dated April 20, 2012 and tentative proposed millage rates. Clayton County adopts a millage rate in July.

	FY 2012 Digest	FY 2013 Digest
Net Assessed Digest Value	$6,598,336,115	$5,989,717,016
Base Millage	20.953	20.953
Millage Credit 1% LOST Tax	(5.140)	(6.035)
Net Mill Rate	15.813	14.918
Gross Property Tax Levy	$104,339,222	$89,354,504
Net Collected	$94,948,692	$81,312,599

The LOST rebate amount for FY 2013 is $36,148,037 which is greater than the $33,915,714 rebated in FY 2012. Therefore, whenever the 1% LOST increases from the prior year; it results in a millage credit that is greater than the prior year. The 1% LOST rebate millage for FY 2012 was 5.140 compared to 6.035 for FY 2013. The General Fund and the Fire Fund base millage rates are proposed to be 20.953 and 4.40 respectively, which keeps the base millage the same as the prior year for both funds. However, due to the higher millage credit, the citizens will receive a net decrease in their millage rate by approximately .895 mills.

- *Other taxes and assessments*

  Other taxes and assessments; which, includes local option sales taxes as its largest category, are projected to be 4% greater than the FY 2012 amended budget. Licenses and permits are projected to be slightly lower than the prior year. Intergovernmental revenue is projected to be 43% higher than prior year due to a contract with the School Board to provide School Resource Officers to various schools. Charges for services is projected to be 13% greater due to the improved collection of EMS fees. Fines and Forfeitures have dropped slightly.

Due to the challenges facing the County in regards to lower revenue collection, expenses must be lowered comparably and/or additional revenues identified to meet the projected budgetary needs. The FY 2013 budget represents an ongoing commitment from the County to invest in its future and efficiently manage its resources.

Expenses:

- *Personnel*

  Like the FY 2012 budget, the FY 2013 budget does not include any payroll enhancements. The last increase in pay awarded to Clayton County Employees was a 2.50% cost of living increase at a cost to the County of $2,227,208 during the FY 2008 budget. Also included in the FY 2008 budget were reclassifications as researched and recommended by the Personnel Department at a cost of 960,644.

- *Vehicle Replacement Reserve*

The County has utilized a vehicle replacement reserve account since FY 2006. The value of the reserve for FY 2013 is the same as FY 2012, $800,000. Public Safety has been given a directive to

- *Vehicle Replacement Reserve (cont.)*
  purchase vehicles from drug funds to save general fund dollars. Vehicles beyond repair or where the repair cost exceeds the value of the vehicle are replaced from the reserve after being evaluated by Fleet Maintenance. Prior to FY 2006, each County vehicle was assigned a score based on a point system which evaluated vehicles based on repair costs, age and mileage. Fiscal Year 2005 was the last year the point system was utilized and $2,002,000 was spent to replace vehicles.

The Capital Budget

Capital in the proposed FY 2013 budget has been limited to $832,281 down from the FY 2012 budget total of $930,000 in the General Fund. Capital purchases will be made from the 2004 Special Purpose Local Option Sales Tax (SPLOST) collections and the 2009 SPLOST collections.

- *Special Purpose Local Option Sales Tax (2004)*
  The old SPLOST as it is commonly known ended December 2008 and 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 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 5th and 6th recreation centers. Construction began on the 4th recreation center in FY 2012. Construction will be completed in FY 2013.

- *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 million 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

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

  Construction of the Juvenile Justice Center began in FY 2011 and will be completed during FY 2013. The Board via the County Manager will determine the timing of projects for the duration of the SPLOST enabling the creation of a capital budget.

Budget Comparison by Fund

The following table shows the FY 2013 adopted budget compared to the FY 2012 amended budget, detailed by fund. Changes between the FY 2013 budget and the FY 2012 amended budget will only be discussed if the change is greater than 10%.

Clayton County, Georgia
Operating Budget Comparison
FY 2012 Amended Budget and FY 2013 Budget By Fund

FUND	FY 2012 Amended	FY 2013 Budget	% Change
General Fund	173,858,618	170,820,708	-1.7%
Special Revenue Funds			
Fire District Fund	20,623,929	18,846,336	-8.6%
Hotel and Motel Tax Fund	675,801	540,580	-20.0%
Tourism Authority Fund	713,250	810,750	13.7%
Emergency Telephone System Fund	4,453,406	3,753,624	-15.7%
Federal Narcotics Fund	803,214	300,000	-62.7%
State Narcotics Fund	250,035	175,000	-30.0%
Jail Construction and Staffing Fund	826,500	918,882	11.2%
Juvenile Supplemental Services Fund	18,000	18,050	0.3%
Drug Abuse Treatment and Education Fund	76,000	86,500	13.8%
Alternative Dispute Resolution Fund	224,949	245,052	8.9%
Victim Assistance Fund	516,036	512,128	-0.8%
Domestic Seminars Fund	22,500	22,500	0.0%
State Court Technology Fee Fund	179,811	165,800	-7.8%
Law Library Fund	102,104	101,534	-0.6%
Clayton Collaborative Fund	80,562	12,500	-84.5%
Aging Grant Fund	1,132,536	483,464	-57.3%
Housing & Urban Development Fund	16,162,342	6,664	-100.0%
Street Lights Fund	1,616,976	1,412,185	-12.7%
Other County Grants Fund	14,183,234	505,156	-96.4%
Ellenwood TAD Fund	782,000	586,125	-25.0%
Northwest Clayton TAD	375,000	-	-100.0%
Central Clayton Corridor TAD	420,000	-	-100.0%
Forest Park TAD	35,000	-	-100.0%
Capital Project Funds			
Road & Recreation Projects	40,216,222	-	-100.0%
SPLOST 2009	79,399,284	44,596,750	-43.8%
Ellenwood TAD Capital Projects Fund	782,000	586,125	-25.0%
Debt Service Fund	2,307,242	2,100,369	-9.0%
Enterprise Funds			
Landfill	2,921,861	2,725,486	-6.7%
Airport	1,094,384	-	-100.0%
Internal Service Funds			
Workers Compensation Fund	1,253,500	1,258,500	0.4%
Medical Self Insurance Fund	17,534,270	17,178,600	-2.0%
Total Operating Budget	383,640,566	268,769,368	-29.9%

The Hotel and Motel tax fund decreased 20% due to the elimination of consultants.

The Tourism Authority Fund increased due to state legislation allowing Counties to increase the percentage charged on hotel/motel stays and using the funds for a special project promoting products in the County.

The Emergency Telephone System Fund decreased 15.7% due to the removal of the debt service payment.

The Federal Narcotics fund declined 62.7% compared to the prior year; however, it experienced an increase in the FY 2012 budget due to the Sheriff's Office bringing in additional revenue for participating in drug raids.

The State Narcotics fund decreased 30% as a result of the decline in the number of drug State related drug raids.

The Jail Construction and Staffing Fund increased 11.2% due to the increase in court fines.

The Drug Abuse Treatment and Education Fund increased 13.8% due to the increase in court fines.

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 2013; 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.

The Street Lights Fund decreased 12.7% due to the elimination of part-time funding.

The Ellenwood TAD special revenue fund as well as the related capital projects fund is driven by activity within the Ellenwood TAD. Business activity within the area has decreased; therefore, so has the tax revenue generated as a result of the new businesses.

The Northwest Clayton TAD, the Central Clayton Corridor TAD and the Forest Park TAD are being re-evaluated and the funds for those TADs will be amended in during the year.

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

The County's airport was sold during the current fiscal year eliminating the need for a budget going forward.

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 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 proposed budget strikes a critical balance between preserving essential services for County residents and reducing expenditures to meet projected revenue levels. The attached budget includes reductions in expenditures and a tax reduction of approximately .895 mills for the General Fund. The Fire Fund will remain the same at 4.40 mills. Clayton County continues to maintain a responsive government, comparatively low property taxes, high service levels and a strong financial position. Clayton County's finances remain healthy due to its conservative fiscal policies. The County has a bond rating of Aa2 from Moody's Investors Service, Inc. and AA by Standard & Poor's Rating Services.

Respectfully submitted,

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 Governmental Structure
- Services Provided by the County
- Mission Statement and Major Initiatives
- National Economic Conditions
- Local Economic Conditions
- Organizational Chart

BUDGET SUMMARY SECTION

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

POLICIES AND PROCEDURES

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

CAPITAL BUDGETING

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

DEPARTMENTAL BUDGETS

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

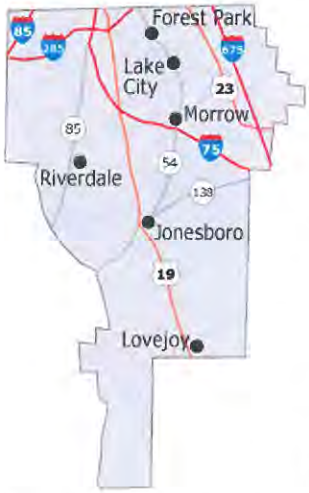
APPENDIX

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

History of Clayton County

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

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



Jonesboro – The city of Jonesboro incorporated in 1859 and is the fictionalized setting for Margaret Mitchell's "Gone with the Wind" novel. The population in 2010 was 4,724 and the median household income was $32,299. Jonesboro covers a 2.6 square mile radius.

Morrow – The city of Morrow became a part of Clayton County in 1858 when Clayton was created from parts of Henry and Fayette counties. They were granted a charter to become a city in 1943. The population in 2010 was 6,445 and the median household income was $43,188. Morrow covers a 2.9 square mile radius.

Lovejoy – The city of Lovejoy has a population of 6,422 and a median household income of $43,599. Lovejoy covers a 2.3 square mile radius.

Lake City – Lake City has a population of 2,612 and a median household income of $35,168. It covers a 1.8 square mile radius.

Riverdale – Riverdale is home to Clayton County's only hospital which is also one of the top employers for the county. Riverdale has a population of 15,134, a median household income of $38,613 and covers a 4.3 square mile radius.

Forest Park – Forest Park is Clayton County's largest municipality and was incorporated in 1908. The population in 2010 was 18,468 and the median household income was $32,291. It covers 9.4 square miles

History of Clayton County continued

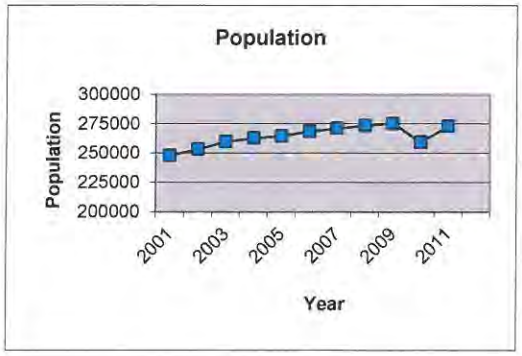
Clayton County's first courthouse was a wooden structure that was burned in 1864 during Sherman's March to the Sea. A new two story brick courthouse was constructed in 1869. It was used until 1898 when it became a Masonic Lodge and it is still utilized as a Lodge today. In 1898 a larger courthouse with a clock tower was constructed a block from the old courthouse. It is referred to as the historic courthouse. In 1962, the need for space led county officials to build a modern addition around the courthouse. In 1998 Clayton County officials authorized the construction of a new Clayton County Judicial Complex. On November 4, 2000, the courthouse staff moved to the new justice complex which consists of 18 courtrooms with isolated and secure inmate circulation and holding cells, judge's quarters, clerks of courts, the Clayton County Sheriff's Office, and a 1,536 bed detention facility. The historic courthouse has been restored and now houses the Registrar's Office, Tax Assessor's Office, and Community Development.

Old Clayton County courthouse, built in 1869, is located one block north of the historic courthouse. 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; Superior Court and Judges, Clerk of Superior/Magistrate Courts, Clerk of State Court, District Attorney's Office, Magistrate Court and Judges, State Court and Judges, Solicitor General's Office, Sheriff's Office, Registrar, Tax Assessor, and Community Development..

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

Population



Clayton County experienced a dramatic surge in population from 10,260 in 1930 to 150,357 in 1980, making it one of the fastest growing Counties in the state. The close proximity to downtown Atlanta makes it a prime location for commuters to live, shop and attend various activities. The growth continued from 1990 to 2000 with the population growing at a 29.9% rate. The population increased from 236,517 in 2000 to 259,424 in 2010 a growth rate of 9.7% over the last ten years based on the latest census data. The 2012 population is estimated to grow to 271,050.

Governmental Structure

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

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

Services Provided by Clayton County

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

Clayton County provides a complete range of services to its citizens to include the following: police and fire protection, emergency medical services, court systems, library services, highway construction and maintenance, recreational activities and cultural events for youth and senior citizens, refuse collection and disposal, public health services, building inspection, animal control services, and tax assessment and collection services. The 2013 budget provides for no reduction in service levels. The County also provides water, sewer and solid waste disposal services through the Clayton County Water Authority. Some of the services highlighted below are: police protection, fire protection, health care, education, and lifestyle 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. The Clayton County Police Department is housed in a modern 94,000 square foot building constructed in 2004.

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

The primary responsibility of the Fire Department is to respond to medical emergencies, vehicle crashes, 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. The Fire Department is responsible for 14 fire stations throughout the County.

Services Provided by Clayton County continued

Due to the continued population growth of the County, the Clayton County Fire Department continues to upgrade facilities necessary to maintain the highest response time.

Construction of the new Juvenile Justice Center is expected to be completed in August, 2012. The center is being built with SPLOST funds approved by voters in 2008.

Services Provided by Clayton County continued

During fiscal year 2012 the County sold Tara Field (the local airport) to neighboring Henry County. The sale took place in September 2011 and the transaction is expected to be completed by the end of fiscal year 2012. As a result no budget will be prepared for the Airport Enterprise Fund for FY 2013.

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, 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.

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 52,328 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 3,153 full and part-time teachers. Nearly 58% 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 an 1,800 seat Performing Arts Center. The Clayton County School system is certified by the Southern Association of Colleges and Schools.

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

Services Provided by Clayton County continued

Clayton College and State University is the only university in Georgia to offer both academic and vocational degrees. The ever expanding college has over six thousand students preparing for more than forty majors. 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.

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

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

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

Other exciting sporting events include NCAA action at Clayton College & State University and the annual LPGA Chick-Fil-A Charity Championship at Eagles Landing Country Club.

Services Provided by Clayton County continued

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

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

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

Its celebrated concert series receives regular national and international attention as one of America's finest, and the Hall's acoustics and design are routinely lauded by patrons, pundits and performers. Thanks to frequent appearances on National Public Radio's "Performance Today", the hall has earned a national reputation while also reaching an international audience through exposure in such publications as BBC Music magazine and International Arts Manager. The Hall also routinely receives superb accolades from the noted artists it annually presents. The Public Schools' Performing Arts Center provides yet another cultural experience and is one of the largest fully-equipped performance stages in Metro Atlanta with "turntable" seating for performance flexibility. The most outstanding feature of this facility is the presence of three separate performing areas with the capabilities of combining them into one large area. Locally based performance companies include the Spivey Children's Choir, Tara Winds Concert Orchestra, Tara Choral Guild, Clayton Alliance for Summer Theater and the respected Festival Ballet Company. Historical Jonesboro, Inc., Arts Clayton and other groups offer a busy calendar of special events. Spivey Hall, the most celebrated recital hall in the southeast, brings acclaimed performers to the campus of Clayton State.

The Performing Arts Center – Stroud Hall seats over 1,200 and provides a first class location for local performances.

Clayton County Mission Statement

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

Major Initiatives for Fiscal Year 2013 and the Future

- 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.
- 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.
- To establish neighborhoods that will be safe and secure and have our public safety be recognized for its service and responsiveness.
- To identify the long range financial goals of the County and utilize the budget process to implement these goals.

National and Global Economic Conditions and Outlook

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

Over the past two and a half years, the U.S. economy has been gradually recovering from the recent deep recession. While the economy has shown signs of improvement, the recovery remains slow with only moderate job growth. Typically, sharp contractions in economic activity are traditionally followed by rapid rebounds; however, this recovery will be much slower than previous recessions. Although financial conditions have improved somewhat, the pace of improvement will remain sluggish as a result of the recovery being impacted by reduced consumer spending. It will take time for consumers to gain full confidence that the recovery will continue. As a result, the lack of investment and consumption will continue to dampen economic activity for the near term.

Similarly, the excess supply of vacant houses is expected to suppress the typical rebound in housing prices and limit new construction. Spending also will be muted as households continue to adjust to the declines in income over the past few years. Foreign economies will not provide an offsetting boost in demand. Economic growth overseas is non-existent resulting from growing concerns over the debt levels of several European countries. Those countries are now seeing a significant weakening economy and are not likely to provide any support to the recovery.

Revenues generated by state and local governments continue to significantly decrease due to the downturn in economic activity. Local governments have seen a decline in both sales tax revenues and property assessments. In response to lower-than-expected revenues and requirements for balanced budgets, state and local governments are cutting back spending. Declining tax revenues threaten to impact the delivery of services including Public Safety.

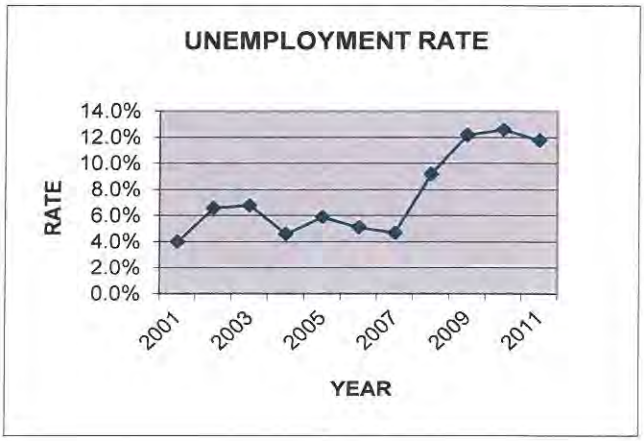
A major source of uncertainty in this outlook is the degree and persistence of turmoil in fuel and oil prices. It is possible that the price increases in gas may continue to stifle any economic growth resulting in a muted recovery. As fuel prices rise, consumers have less discretionary funds available to spend.

The support that the Federal Reserve and the Department of the Treasury has provided through the purchase of treasury instruments has reduced concerns over U.S. debt held by other countries.

While stability has been restored, a measure of confidence that will permit a steady rebound in economic activity does not currently exist. The economic projection for 2013 shows a low level of economic growth with very slow job growth.

Local Economic Conditions and Outlook

As with many counties, Clayton County continues to feel the effects of the economic downturn that's impacting the entire country. Despite many positive factors, the local economy and nearly all of the major industries have shared in the downturn of the latest economic slump. Due to the proximity to Hartsfield-Jackson Airport, Clayton County's position as the business center of the Metro South region has helped soften the downturn with growth in support industries related to the airport.



The nationwide housing slump began to significantly impact Clayton County during 2008. Sales of new and existing homes began to drop. The local foreclosure rate began to increase as the unemployment rate began to sharply rise and directly impact the County. The graph pictured to the left details the significant increase in the local unemployment rate. As large employers throughout the Greater Atlanta area cut their workforce, the impact was felt in many local economies. During the past three years Clayton County's unemployment rate has increased from 9.2% in 2008 to 11.8% in 2011.

Job growth and job creation are essential components for a successful local economy. Clayton County has aggressively targeted new jobs to provide an ever expanding economic base for the community. Clayton County has seen the employment base expand with the addition of several new employers. SPC International has located in Clayton County bringing 40 new jobs. FedEx Smart Post has expanded bringing 50 additional jobs to Clayton County. The Hartsfield-Jackson International Terminal expansion is expected to add over 500 new jobs to the County.

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

Clayton County
Top Ten Major Employers

Company:	Employees:	Percentage:
Clayton Board of Education	6,820	4.84%
Delta Airlines, Inc.	6,200	4.40%
Clayton County Government	2,484	1.76%
Southern Regional Health System	1,731	1.23%
Clayton State University	1,500	1.06%
Fresh Express	1,100	0.78%
Wal-Mart	800	0.57%
Gate Gourmet Inc.	760	0.54%
Fedex Ground	750	0.53%
Southern Company	543	0.39%
Subtotal of 10 largest	22,688	16.10%

Clayton County
Top Ten Property Taxpayers

Taxpayer:	Assessed Value	Percentage:
Delta Airlines	632,643,379	9.59%
Air Tran Airways	123,290,871	1.87%
Georgia Power	107,660,761	1.63%
Atlantic Southeast	105,133,240	1.59%
City of Atlanta	89,583,918	1.36%
Clorox Company	41,781,181	0.63%
AMB Partners	40,232,342	0.61%
Atlanta Gas Light	36,847,599	0.56%
Bellsouth	29,768,373	0.45%
Highwoods Realty	24,389,400	0.37%
Subtotal of 10 largest	1,231,331,064	18.66%

Local Economic Conditions and Outlook continued

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

The primary local economic driver of the community is Hartsfield-Jackson Atlanta International Airport, supplying thousands of jobs, tax revenues and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's second largest cargo facility and country's busiest airport, serving over 92.4 million passengers in 2011. The Airport and supporting businesses, employ over 54,500 individuals making it the largest employer in the state. The economic benefit to the metro area is estimated to exceed $23.5 billion dollars.

In May, 2012 the Hartsfield-Jackson Airport opened the new Maynard H. Jackson International Terminal. The new 40 gate terminal is expected to meet the growing demand for international travel from Atlanta. The energy saving complex will provide travelers the ability to connect with over 80 destinations in over 50 countries.

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. Since many of the primary revenue sources for the County result from sales of goods in the area, these revenue sources at least in part are a reflection of the drop in consumer spending that has impacted the economy nationwide. As costs increase for items such as gas and food consumers are cutting back on purchases related to discretionary spending.

Clayton County continues to foster an environment which is conducive to new and existing employers in order to keep the unemployment rate down. The County has increased the focus on Economic Development to attract employers who are a good match with the area. 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 endure times such as these while still providing citizens with necessary services and programs.

The budget for FY 2013 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

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

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

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

Repair and maintenance on roads and bridges is a necessity that most citizens don't consider until an unfortunate accident occurs. Clayton County attempts to avoid those types of incidents by taking preventative measures to keep roads and bridges operational. Currently some of the bridges in the County are not able to sustain the weight of school buses. Although the cost to repair a bridge is substantial, it is definitely a major priority in this year's budget to repair weak bridges because it endangers the lives of Clayton County Citizens. As new residents continue to move into the County, they bring with them an immediate impact on traffic flows. With each additional vehicle on the road, the potential for problems increases. Traffic counts begin to exceed existing road design capacities and intersections become overcrowded. For that reason, one of the priorities for the Transportation and Development Department is to monitor intersections and add traffic lights where necessary and to also repair and maintain the integrity of the County's roads. The County has designated approximately $125.5 million in the new SPLOST for road maintenance, safety and improvement projects to be spent over the next five years.

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

Employees are also an important component to Clayton County. They are responsible for providing essential services to the citizens in a timely, efficient and productive manner. The 2013 budget does not include any payroll enhancements 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, 2012 rates.

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

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

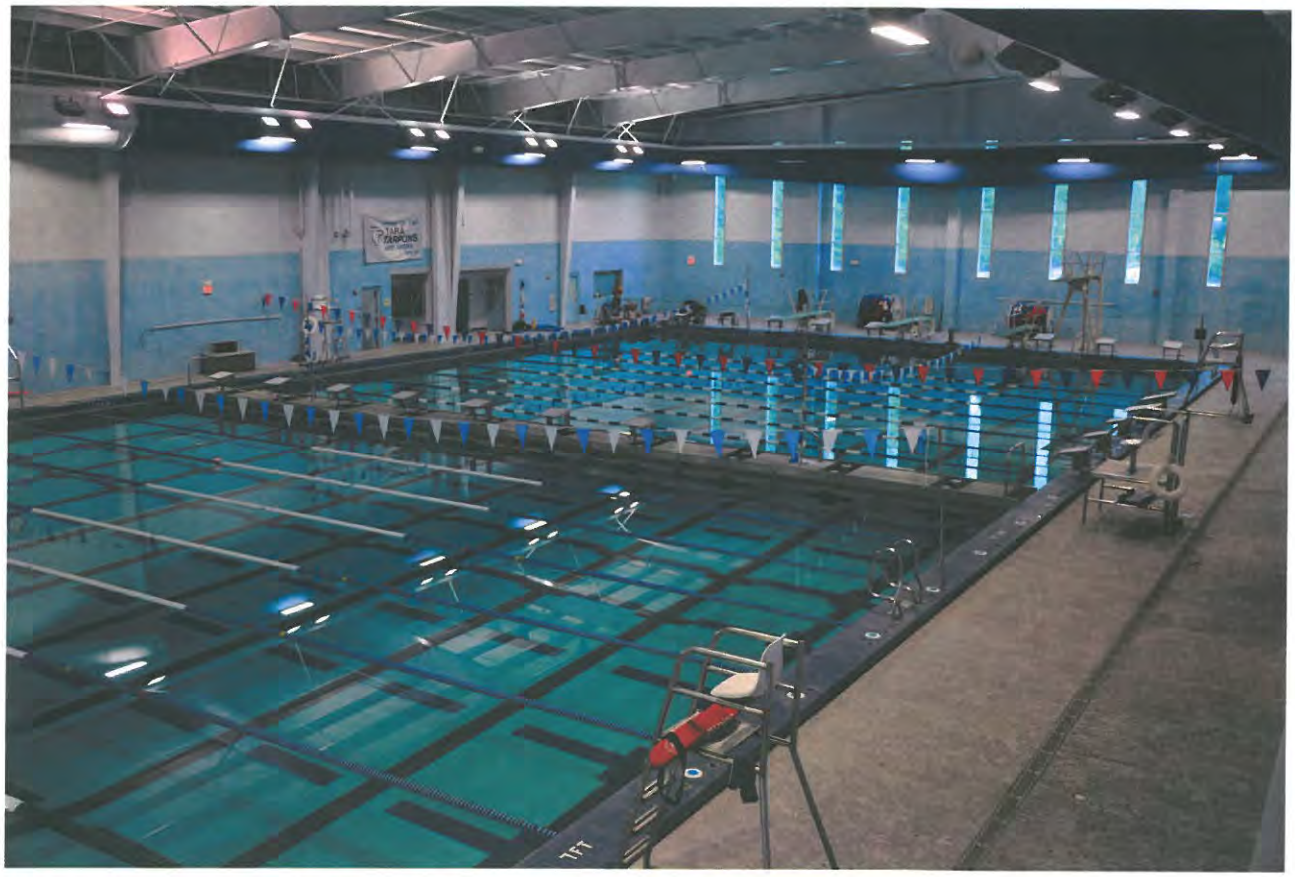
Senior adult recreation is essential for many of Clayton County's active older citizens. Senior centers offer a variety of leisure services for seniors age 55 and older. The J Charley Griswell Senior Center located on the East side of the County opened during the first quarter of FY 2007. It is a 30,000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

The Frank Bailey Senior Fitness Center located in Riverdale will provide a center for the ever increasing senior population in Clayton County to maintain a healthy life style.

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.

A wellness center was added to the Frank Bailey Senior Center to accommodate the seniors located in that part of the County. It includes a fitness room and a physical recreation room for various group exercises.

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



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

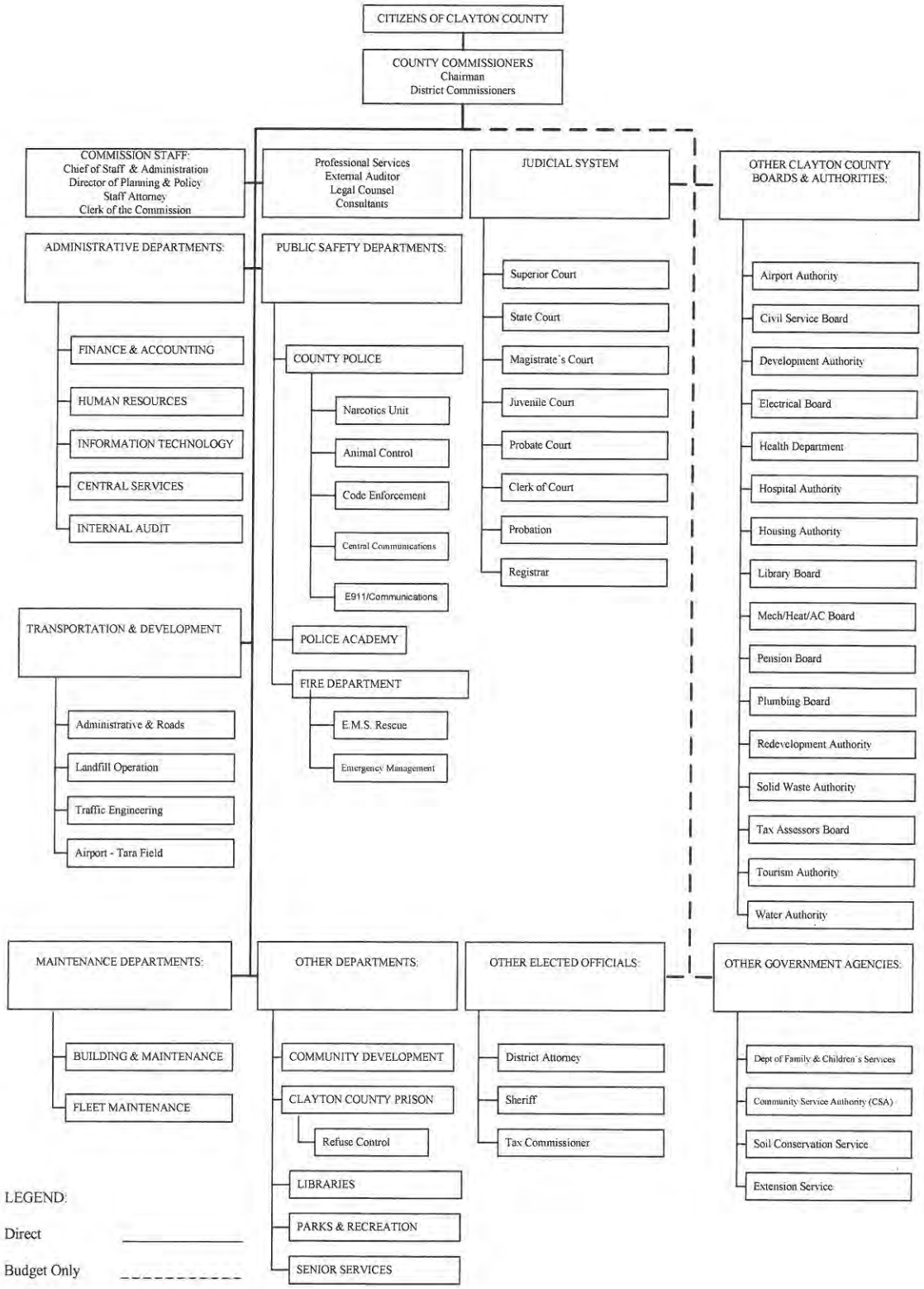
During budget year 2007 the county added a new recreation center to the Ellenwood area. The Carl Rhoedenizer Recreation Center was opened in July 2007 and has provided another state of the art recreation center to serve citizens of Clayton County. The center offers a wide array of activities geared toward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

The new Virginia Gray Recreation Center opened in March, 2007 and provides a variety of activities throughout the year to citizens of the Riverdale district.

Modern and up to date libraries are vital to the education of our citizens. They offer a place for learning, they encourage children to read, and provide support during difficult economic times. Clayton County Libraries offer more than just a resource for books and reading. These modern facilities act as a resource to citizens and aid in job searches, provides a variety of programs to the citizens of Clayton County.

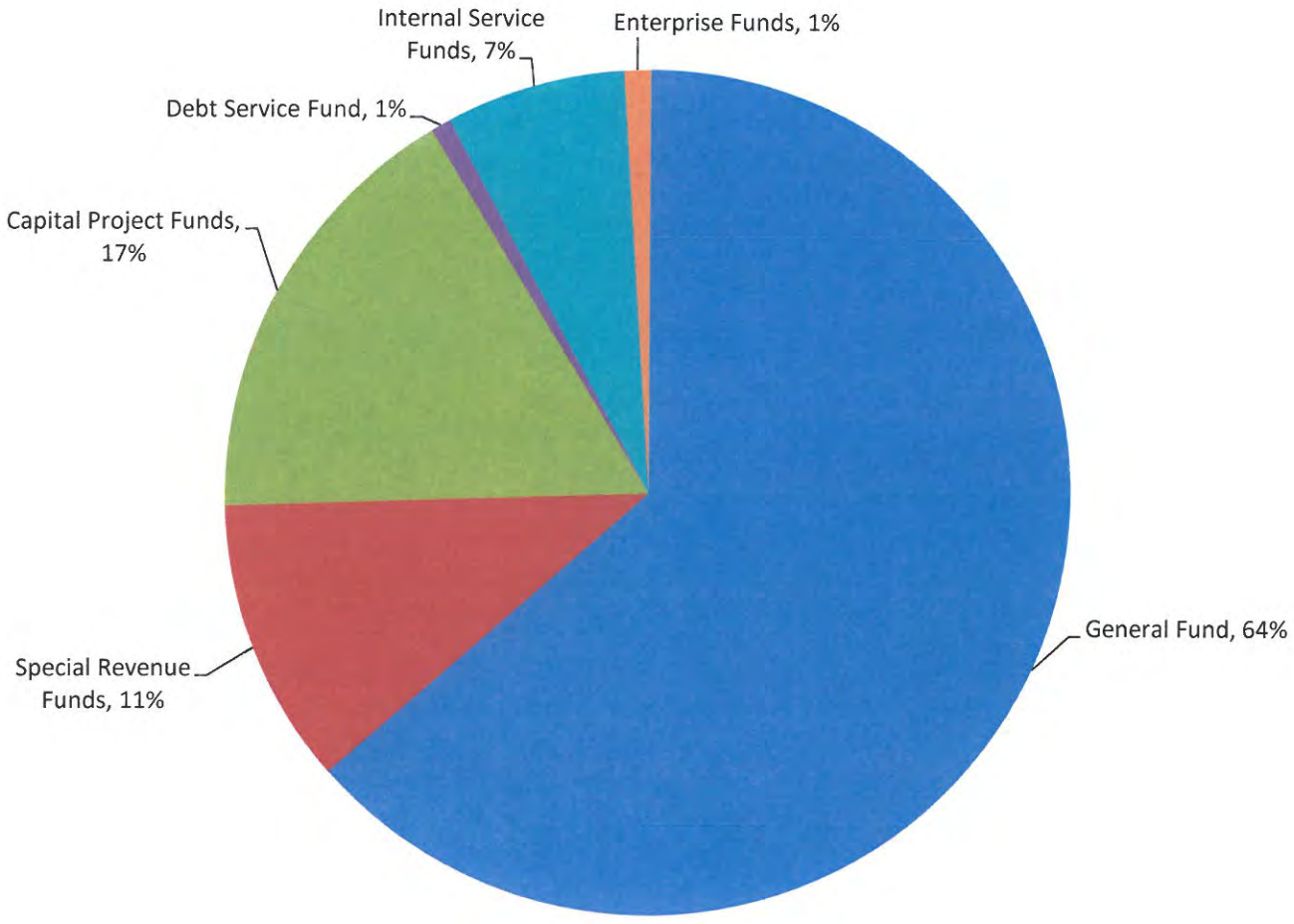
County Libraries provide wireless internet service as well as offer free computer access for the residents of Clayton County.

2013 BUDGET DOCUMENT
INTRODUCTION



CLAYTON COUNTY, GEORGIA
SUMMARY OF FUND EXPENDITURES
FISCAL YEAR 2013

General Fund	$ 170,820,708
Special Revenue Funds	29,502,830
Capital Project Funds	45,182,875
Debt Service Fund	2,100,369
Internal Service Fund	18,437,100
Enterprise Fund	2,725,486
Total	**$ 268,769,368**



CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2013
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
BUDGETED FUNDS	REVENUES	OPERATING TRANSFER IN	TOTAL FUNDING SOURCES	ADOPTED EXPENDITURES	OPERATING TRANSFER OUT	TOTAL EXPENDITURES AND OTHER USES
Governmental Funds						
General Fund	$ 169,863,826	$ 956,882	$170,820,708	$169,142,790	$ 1,677,918	$ 170,820,708
Debt Service Fund	750,000	1,350,369	2,100,369	2,100,369	-	2,100,369
Special Revenue Funds						
Fire District Fund	18,846,336	-	18,846,336	18,846,336	-	18,846,336
Hotel/Motel Tax Fund	540,580	-	540,580	540,580	-	540,580
Tourism Authority Fund	810,750	-	810,750	765,500	45,250	810,750
Emergency Telephone System	3,753,624	-	3,753,624	3,753,624	-	3,753,624
Federal Narcotics Fund	300,000	-	300,000	300,000	-	300,000
State Narcotics Fund	175,000	-	175,000	175,000	-	175,000
Jail Construction and Staffing	918,882	-	918,882	-	918,882	918,882
Juvenile Support Services	18,050	-	18,050	18,050	-	18,050
Drug Abuse Treatment & Education	86,500	-	86,500	86,500	-	86,500
Alternative Dispute Resolution	245,052	-	245,052	245,052	-	245,052
Victim Assistance Fund	512,128	-	512,128	476,596	35,532	512,128
Domestic Seminars Fund	22,500	-	22,500	22,500	-	22,500
State Court Technology Fee Fund	165,800	-	165,800	165,800	-	165,800
Collaborative Authority Fund	-	12,500	12,500	12,500	-	12,500
Aging Grant Fund		483,464	483,464	483,464	-	483,464
HUD Grants Fund	6,664	-	6,664	-	6,664	6,664
Other County Grants Fund	-	505,156	505,156	505,156	-	505,156
Law Library Fund	101,534	-	101,534	101,534	-	101,534
Street Lights Fund	1,412,185	-	1,412,185	1,374,185	38,000	1,412,185
Ellenwood Town Center TAD	586,125	-	586,125	-	586,125	586,125
Total Special Revenue Funds	28,501,710	1,001,120	29,502,830	27,872,377	1,630,453	29,502,830
Capital Project Funds						
Roads & Recreation Projects	-	-	-	-	-	-
2009 Splost Capital Projects	44,596,750	-	44,596,750	44,596,750	-	44,596,750
TAD Capital Projects		586,125	586,125	-	586,125	586,125
	44,596,750	586,125	45,182,875	44,596,750	586,125	45,182,875
Total Governmental Funds	243,712,286	3,894,496	247,606,782	243,712,286	3,894,496	247,606,782
Internal Service Funds						
Workers Compensation Fund	1,258,500	-	1,258,500	1,258,500	-	1,258,500
Medical Self Insurance Fund	17,178,600	-	17,178,600	17,178,600	-	17,178,600
Total Internal Service Funds	18,437,100	-	18,437,100	18,437,100	-	18,437,100
Discretely Presented Component Units						
Clayton County Landfill	2,725,486	-	2,725,486	2,725,486	-	2,725,486
Total Discretely Presented Components	2,725,486	-	2,725,486	2,725,486	-	2,725,486
Total of All Budgeted Funds	$ 264,874,872	$ 3,894,496	$268,769,368	$264,874,872	$ 3,894,496	$ 268,769,368

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2013
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET
REVENUES						
Property Taxes	$ 77,485,422	$ 88,538,189	$ 87,204,143	$ 17,365,869	$ 21,258,032	$ 18,039,634
Other Taxes and Assessments	49,496,950	46,191,000	48,143,000	2,899,874	3,191,364	2,847,155
Licenses and Permits	5,084,931	4,575,150	4,564,150	-	-	-
Intergovernmental	4,059,199	3,650,640	5,233,322	17,904,806	28,135,206	6,664
Charges for Services	20,453,936	17,154,338	18,881,761	4,418,288	4,947,647	4,644,108
Fines and Forfeitures	4,973,031	4,231,000	4,144,500	2,787,240	2,162,912	1,971,010
Interest and Dividend Income	651,349	515,000	-	10,025	5,000	250
Other Revenues	1,913,983	1,765,156	1,692,950	4,319,296	1,188,758	66,900
Total Revenues	164,118,801	166,620,473	169,863,826	49,705,398	60,888,919	27,575,721
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	6,308,081	-	-	2,429,595	925,989
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	93,145	2,500	-	45,417	21,966	-
Operating Transfers In	6,582,076	902,500	956,882	1,419,332	932,705	1,001,120
Oper. Transfer In From Primary Gov	-	-	-	-	-	-
Proceeds from Prop./Casualty Claims	297,087	-	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-
Proceeds from Litigation Settlement	682	-	-	-	-	-
Proceeds from Revenue Bonds	-	-	-	-	-	-
Sale of General Fixed Assets	621,282	-	-	54,612	-	-
Sale of Obsolete/Surplus Material	10,387	19,370	-	-	-	-
Proceeds from Capital Leases	4,134,707	5,694	-	-	-	-
Total Other Financing Sources	11,739,366	7,238,145	956,882	1,519,361	3,384,266	1,927,109
Total Rev. & Other Financing Sources	175,858,167	173,858,618	170,820,708	51,224,759	64,273,185	29,502,830
EXPENDITURES						
General Government	16,564,024	17,688,026	18,614,088		5,000	
Tax Assessment and Collection	3,356,689	3,425,254	3,716,412	673,562	1,612,000	586,125
Courts and Law Enforcement	63,847,134	64,793,722	63,700,321	2,496,349	3,746,071	2,210,744
Public Safety	34,163,842	38,109,025	39,262,952	30,676,298	27,114,920	23,105,915
Transportation and Development	6,502,867	7,209,572	3,339,482	4,011,874	6,198,892	1,412,185
Libraries	3,304,649	3,468,881	3,448,750	31,807	-	-
Parks and Recreation	8,557,097	9,394,061	9,178,907	47,292	57,000	-
Health and Welfare	1,218,256	1,212,628	1,067,000	13,954,427	18,318,102	535,964
Other General Government	31,579,839	27,031,283	26,814,878	1,369,704	2,116,418	21,444
Total Expenditures	169,094,397	172,332,452	169,142,790	53,261,313	59,168,403	27,872,377
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	166	-	-	(14)	-	-
Appropriations To Fund Balance	-	-	-	-	254,984	-
Litigation Claims & Settlements	(18,939)	-	-	-	-	-
Operating Transfers Out	2,070,428	1,526,166	1,677,918	3,508,408	4,849,798	1,630,453
Total Exp. and Other Financing Uses	171,146,052	173,858,618	170,820,708	56,769,707	64,273,185	29,502,830
Net Increase (Decrease) in Fund Balance	4,712,115	-	-	(5,544,948)	-	(925,989)
FUND BALANCE JULY 1	29,319,020	34,031,135	34,031,135	18,798,958	13,254,010	13,254,010
FUND BALANCE JUNE 30	**$ 34,031,135**	**$ 34,031,135**	**$ 34,031,135**	**$ 13,254,010**	**$ 13,254,010**	**$ 12,328,021**

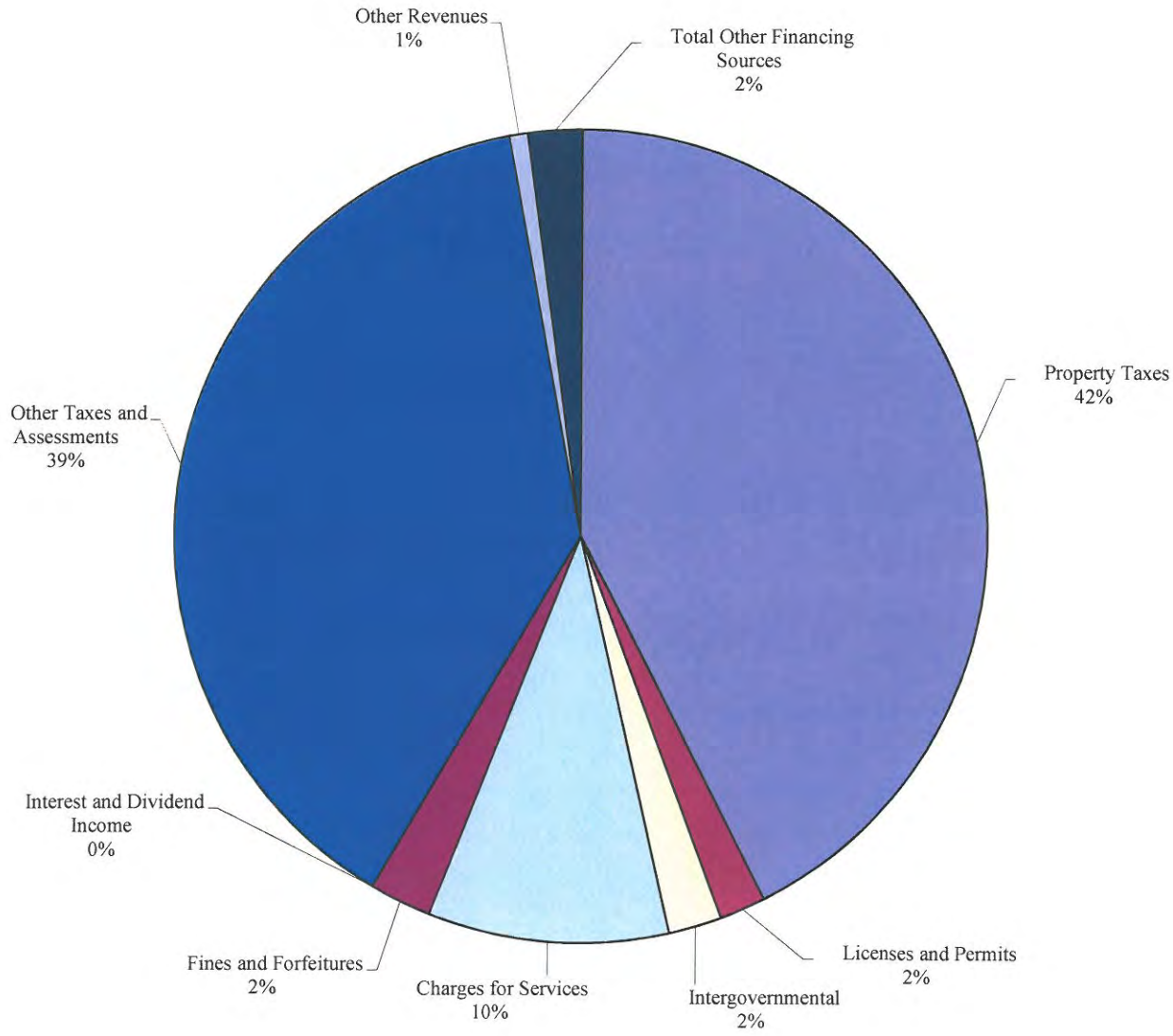
CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2013
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET
REVENUES						
Property Taxes	$ 44	$ -	$ -	$ -	$ -	$ -
Other Taxes and Assessments	-	-	-	45,028,956	47,301,675	44,596,750
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	750,000	782,000	183,261	27,428	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	6	-	-	456,344	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	750,050	782,000	183,261	45,512,728	47,301,675	44,596,750
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	-	566,739	-	68,539,853	-
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-
Operating Transfers In	4,799,811	1,525,242	1,350,369	2,405,909	4,555,978	586,125
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	4,799,811	1,525,242	1,917,108	2,405,909	73,095,831	586,125
Total Rev. and Other Financing Sources	5,549,861	2,307,242	2,100,369	47,918,637	120,397,506	45,182,875
EXPENDITURES						
General Government	5,125,500	2,307,242	2,100,369	3,860,293	1,101,879	-
Tax Assessment and Collection	-	-	-	3,599,811	782,000	586,125
Courts and Law Enforcement	-	-	-	1,263,083	13,502,230	
Public Safety	-	-	-	1,016,435	7,896,217	316,525
Transportation and Development	-	-	-	13,050,900	38,866,629	-
Libraries	-	-	-	537,703	5,087,102	-
Parks and Recreation	-	-	-	2,712,155	18,147,362	-
Health and Welfare	-	-	-	-	-	-
Other General Government	-	-	-	11,443,319	35,014,087	43,694,100
Total Expenditures	5,125,500	2,307,242	2,100,369	37,483,699	120,397,506	44,596,750
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations to Fund Balance	-	-	-	-	-	-
Litigation Claims and Settlements	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	586,125
Total Exp. and Other Financing Uses	5,125,500	2,307,242	2,100,369	37,483,699	120,397,506	45,182,875
Net Increase (Decrease) in Fund Balance	424,361	-	(566,739)	10,434,938	-	-
FUND BALANCE JULY 1	5,951,783	6,376,144	6,376,144	154,540,419	164,975,357	164,975,357
FUND BALANCE JUNE 30	**$ 6,376,144**	**$ 6,376,144**	**$ 5,809,405**	**$164,975,357**	**$164,975,357**	**$ 164,975,357**

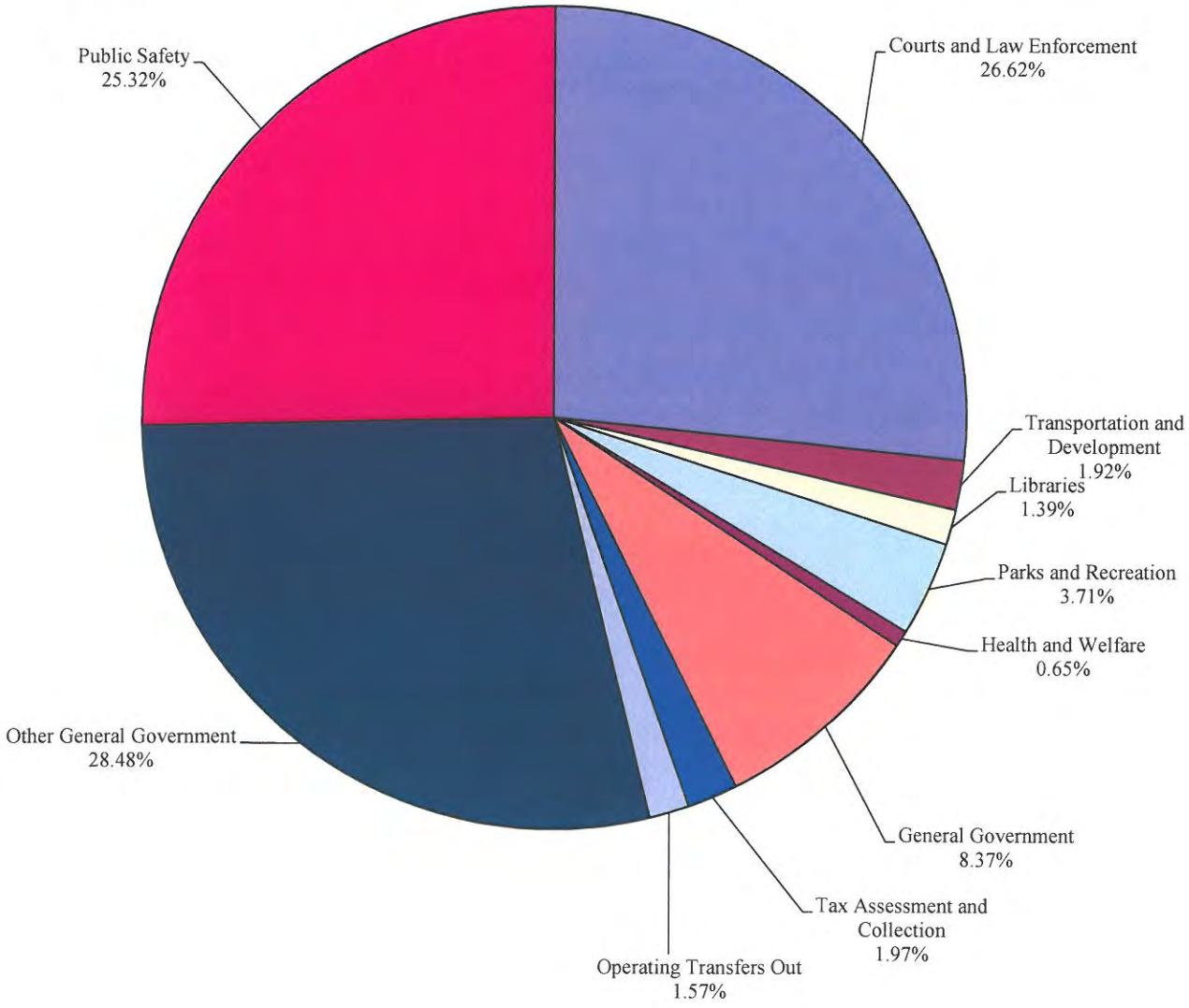
CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES FOR GOVERNMENTAL FUNDS
COMPARISON OF THE THREE MOST RECENT FISCAL YEARS

	TOTAL GOVERNMENTAL FUNDS		
	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET
REVENUES			
Property Taxes	$94,851,335	$109,796,221	$105,243,777
Other Taxes and Assessments	97,425,780	96,684,039	$95,586,905
Licenses and Permits	5,084,931	4,575,150	$4,564,150
Intergovernmental	21,964,005	31,785,846	$5,239,986
Charges for Services	25,649,652	22,883,985	$23,709,130
Fines and Forfeitures	7,760,271	6,393,912	$6,115,510
Interest and Dividend Income	1,117,724	520,000	$250
Other Revenues	6,233,279	2,953,914	$1,759,850
Total Revenues	260,086,977	275,593,067	242,219,558
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	77,277,529	1,492,728
Appropriation from Capital Impr. Reserve	-	-	-
Gifts and Donations	138,562	24,466	-
Operating Transfers In	15,207,128	7,916,425	3,894,496
Operating Transfer In From Primary Gov	-	-	-
Proceeds from Property/Casualty Claims	297,087	-	-
Proceeds from refunding bond debt	-	-	-
Proceeds from Litigation Settlement	682	-	-
Proceeds from Revenue Bonds	-	-	-
Sale of General Fixed Assets	675,894	-	-
Sale of Obsolete/Surplus Material	10,387	19,370	-
Proceeds from Capital Leases	4,134,707	5,694	-
Total Other Financing Sources	20,464,447	85,243,484	5,387,224
Total Revenues and Other Financing Sources	280,551,424	360,836,551	247,606,782
EXPENDITURES			
General Government	$25,549,817	$21,102,147	$20,714,457
Tax Assessment and Collection	7,630,062	$5,819,254	$4,888,662
Courts and Law Enforcement	67,606,566	$82,042,023	$65,911,065
Public Safety	65,856,575	$73,120,162	$62,685,392
Transportation and Development	23,565,641	$52,275,093	$4,751,667
Libraries	3,874,159	$8,555,983	$3,448,750
Parks and Recreation	11,316,544	$27,598,423	$9,178,907
Health and Welfare	15,172,683	$19,530,730	$1,602,964
Other General Government	44,392,862	$64,161,788	$70,530,422
Total Expenditures	264,964,909	354,205,603	243,712,286
OTHER FINANCING USES			
Payment to Refund Capital Lease	-	-	-
Casualty and Other Losses	152	-	-
Appropriations to Fund Balance	-	254,984	-
Litigation Claims & Settlements	(18,939)	-	-
Operating Transfers Out	5,578,836	6,375,964	3,894,496
Total Expenditures and Other Financing Uses	270,524,958	360,836,551	247,606,782
Net Increase (Decrease) in Fund Balance	10,026,466	-	(1,492,728)
FUND BALANCE JULY 1	208,610,180	218,636,646	$218,636,646
FUND BALANCE JUNE 30	**$218,636,646**	**$218,636,646**	**$217,143,918**

CLAYTON COUNTY, GEORGIA
FY 2013 ESTIMATED FINANCIAL SOURCES
GOVERNMENTAL FUNDS



CLAYTON COUNTY, GEORGIA
FY 2013 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 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET
REVENUES						
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes and Assessments	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,000,000	707,970	-	-	-	-
Charges for Services	1,779,422	1,880,981	1,880,000	877,881	1,079,364	-
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	3,924	4,000	4,000	-	-	-
Other Revenues	158,170	120,000	130,000	18,159	14,500	-
Total Revenues	3,941,516	2,712,951	2,014,000	896,040	1,093,864	-
OTHER FINANCING SOURCES						
Appropriation from Fund Bal	-	122,240	711,486	-	-	-
Operating Transfers In	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-
Total Revenues and Other Financing Sources	3,941,516	2,835,191	2,725,486	896,040	1,093,864	-
EXPENDITURES						
Personnel Services	824,817	841,581	900,071	221,488	237,737	-
Operating Expenses	1,399,528	1,435,352	1,299,682	817,459	856,127	-
Capital Outlay	-	-	-	-	-	-
Debt Service	622,175	558,258	525,733	-	-	-
Total Expenditures	2,846,520	2,835,191	2,725,486	1,038,947	1,093,864	-
OTHER FINANCING USES						
Operating Transfers Out	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	2,846,520	2,835,191	2,725,486	1,038,947	1,093,864	-
Net Increase (Decrease) in Retained Earnings	1,094,996	-	-	(142,907)	-	-
RETAINED EARNINGS JULY 1	40,110	1,135,106	1,135,106	17,312,171	17,169,264	-
RETAINED EARNINGS JUNE 30	$ 1,135,106	$ 1,135,106	$ 423,620	$ 17,169,264	$17,169,264	$ -

The Clayton County Airport (Tara Field) was sold to Henry County in September, 2011.

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		
	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET
REVENUES			
Property Taxes	$ -	$ -	$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Interest and Dividend Income	-	-	-
Other Revenues	-	-	-
Total Revenues	-		
OTHER FINANCING SOURCES			
Appropriation from Fund Bal	-	-	-
Operating Transfers In	-	-	-
Sale of General Fixed Assets	-	-	-
Total Revenues and Other Financing Sources	-	-	-
EXPENDITURES			
Personnel Services	564	-	-
Operating Expenses	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Total Expenditures	564		
OTHER FINANCING USES			
Operating Transfers Out	5,336,776	-	-
Total Expenditures and Other Financing Uses	5,337,340	-	-
Net Increase (Decrease) in Retained Earnings	(5,337,340)	-	-
RETAINED EARNINGS JULY 1	5,337,340	-	-
RETAINED EARNINGS JUNE 30	$ -	$ -	$ -

C-Tran ceased operations 3/31/2010

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 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET
REVENUES			
Property Taxes	$ -	$ -	$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	2,000,000	707,970	-
Charges for Services	2,657,303	2,960,345	1,880,000
Fines and Forfeitures	-	-	-
Interest and Dividend Income	3,924	4,000	4,000
Other Revenues	176,329	134,500	130,000
Total Revenues	4,837,556	3,806,815	2,014,000
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	209,430	711,486
Operating Transfers In	-	-	-
Sale of General Fixed Assets	-	-	-
Total Revenues and Other Financing Sources	4,837,556	4,016,245	2,725,486
EXPENDITURES			
Personnel Services	1,046,869	1,079,318	900,071
Operating Expenses	2,216,987	2,378,669	1,299,682
Capital Outlay	-	-	-
Debt Service	622,175	558,258	525,733
Total Expenditures	3,886,031	4,016,245	2,725,486
OTHER FINANCING USES			
Operating Transfers Out	5,336,776	-	-
Total Expenditures and Other Financing Uses	9,222,807	4,016,245	2,725,486
Net Increase (Decrease) in Retained Earnings	(4,385,251)	-	-
RETAINED EARNINGS JULY 1	22,689,621	18,304,370	1,135,106
RETAINED EARNINGS JUNE 30	$ 18,304,370	$ 18,304,370	$ 423,620

CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND USES FOR ALL BUDGET FUNDS
FISCAL YEAR ENDED JUNE 30, 2013

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
REVENUES							
Property Taxes	$ 87,204,143	$ 18,039,634	$ -	$ -	$ -	$ -	$ 105,243,777
Other Taxes and Assessments	48,143,000	2,847,155	-	44,596,750	-	-	95,586,905
Licenses and Permits	4,564,150	-	-	-	-	-	4,564,150
Intergovernmental	5,233,322	6,664	-	-	-	13,490,000	18,729,986
Charges for Services	18,881,761	4,644,108	183,261	-	1,880,000	-	25,589,130
Fines and Forfeitures	4,144,500	1,971,010	-	-	-	-	6,115,510
Interest and Dividend Income	-	250	-	-	4,000	-	4,250
Contributions	-	-	-	-	-	3,688,600	3,688,600
Other Revenues	1,692,950	66,900	-	-	130,000	-	1,889,850
					-		
Total Revenues	169,863,826	27,575,721	183,261	44,596,750	2,014,000	17,178,600	261,412,158
OTHER FINANCING SOURCES							
Appropriation from Fund Balance	-	925,989	566,739	-	711,486	1,258,500	3,462,714
Appropriation from Capital Impr. Res	-	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-	-
Operating Transfers In	956,882	1,001,120	1,350,369	586,125	-	-	3,894,496
Operating Transfer In From Primary Gov	-	-	-	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-	-
Proceeds from Property/Casualty Claims	-	-	-	-	-	-	-
Proceeds from Litigation Settlement	-	-	-	-	-	-	-
Proceeds from W/C Subsequent Injury	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-
Sale of Obsolete/Surplus Material	-	-	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-	-
Total Other Financing Sources	956,882	1,927,109	1,917,108	586,125	711,486	1,258,500	7,357,210
Total Revenues and Other Financing Sources	$ 170,820,708	$ 29,502,830	$2,100,369	$ 45,182,875	$ 2,725,486	$ 18,437,100	$ 268,769,368
EXPENDITURES							
Personnel Services	$ 111,569,002	$ 20,870,105	$ -	$ 4,307,001	$ 900,071	$ 11,775,800	$ 149,421,979
Operating Expenses	55,586,478	7,002,272	-	-	1,299,682	5,501,300	69,389,732
Capital Outlay	832,281	-	-	40,289,749	-	-	41,122,030
Debt Service	1,155,029	-	2,100,369	-	525,733	1,160,000	4,941,131
Total Expenditures	169,142,790	27,872,377	2,100,369	44,596,750	2,725,486	18,437,100	264,874,872
							-
OTHER FINANCING USES							-
Operating Transfers Out	1,677,918	1,630,453	-	586,125	-	-	3,894,496
Total Expenditures and Other Financing Uses	$ 170,820,708	$ 29,502,830	$2,100,369	$ 45,182,875	$ 2,725,486	$ 18,437,100	$ 268,769,368
Net Increase (Decrease) in Fund Balance	-	(925,989)	(566,739)	-	(711,486)	(1,258,500)	(3,462,714)
FUND BALANCE JULY 1	34,031,135	13,254,010	6,376,144	164,975,357	18,304,370	5,669,712	242,610,728
FUND BALANCE JUNE 30	$ 34,031,135	$ 12,328,021	$5,809,405	$164,975,357	$ 17,592,884	$ 4,411,212	$ 239,148,014

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 2013 and FY 2012. 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 2011 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 2012.

Of particular note is that certain budgets were amended during the course of FY 2012. 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 2012 budget amounts at the point in time when the Finance Department began preparing the recommended budget in May of the current year.

The decision to begin certain road improvement projects and the decision to construct several recreation centers and justice centers are examples of the types of budgetary increases exhibited for FY 2012. 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 2012 and FY 2013 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 $3,037,910 versus the 2012 amended budget includes cost cutting efforts on the part of the entire County. This reduction was made necessary by the continuing reduction in tax revenue experienced by the County.

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2013

	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 ADJUSTED BUDGET	FY 2013 ADOPTED BUDGET
GENERAL FUND				
General Government				
Commissioners	$999,295	$1,245,868	$1,246,183	$1,501,220
Staff Attorney	510,577	522,453	522,453	498,040
Internal Audit	218,510	221,830	222,049	311,039
Finance	2,915,518	3,494,471	3,553,621	3,547,575
Risk Management	694,564	792,692	781,262	461,457
Computer Center	4,852,297	4,929,068	4,999,366	5,372,748
Human Resources	846,363	873,164	885,161	1,152,792
Central Services	1,122,978	1,072,727	1,083,049	1,251,185
Professional Services	3,470,213	3,677,250	3,677,250	3,433,750
Registrar	914,769	715,472	717,632	1,084,282
Total General Government	16,545,085	17,544,995	17,688,026	18,614,088
Tax Assessment and Collections				
Tax Commissioners	1,718,852	1,712,347	1,713,050	1,799,527
Tax Assessors	1,638,004	1,711,846	1,712,204	1,916,885
Total Tax Assessment and Collections	3,356,857	3,424,193	3,425,254	3,716,412
Courts and Law Enforcement				
Superior Court	7,668,195	6,850,271	6,850,679	7,064,404
State Court	1,764,101	1,939,511	1,939,511	1,857,832
Magistrate Court	974,110	1,091,080	1,091,080	1,247,029
Juvenile Court	4,022,482	4,105,547	4,106,043	4,069,729
Probate Court	764,948	817,743	819,332	784,955
Clerk of Superior/Magistrate Court	2,304,419	2,288,343	2,288,343	2,390,139
Clerk of State Court	1,111,751	1,143,795	1,144,944	1,117,659
Solicitors Office	2,164,050	2,273,285	2,273,595	2,332,108
District Attorney	3,574,311	3,608,948	3,609,364	3,823,024
State Adult Probation	12,622	12,217	12,217	12,218
Correctional Facility	4,039,264	4,119,121	4,178,713	4,374,457
Sheriff	35,446,881	31,866,786	36,479,901	34,626,767
Total Courts and Law Enforcement	63,847,134	60,116,647	64,793,722	63,700,321
Public Safety				
County Police	21,415,628	23,638,519	23,746,280	25,002,486
School Crossing	357,304	380,255	380,255	374,976
Narcotics Unit	1,714,162	2,108,991	2,109,426	1,926,914
EMS Rescue	6,977,085	7,642,841	7,644,725	7,642,338
Central Communications	460,612	472,202	472,202	478,663
Technical Support	-	-	-	-

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2013

	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 ADJUSTED BUDGET	FY 2013 ADOPTED BUDGET
GENERAL FUND, CONTINUED				
Community Development	1,165,202	1,457,428	1,457,428	1,464,028
Community Development - Planning and Zoning	286,626	311,172	317,877	368,471
Emergency Management	119,420	245,746	246,007	205,742
Animal Control	655,515	685,512	685,991	713,845
Code Enforcement	1,012,289	1,048,834	1,048,834	1,085,489
Total Public Safety	34,163,842	37,991,500	38,109,025	39,262,952
Transportation and Development				
Transportation & Development	4,595,326	5,020,343	5,023,171	3,339,482
Transportation & Development - Traffic Engineeri	1,907,541	2,175,594	2,186,401	-
Total Transportation and Development	6,502,867	7,195,937	7,209,572	3,339,482
Libraries	3,304,649	3,441,495	3,468,881	3,448,750
Parks and Recreation	8,557,097	8,690,904	9,394,061	9,178,907
Health and Welfare				
Department of Human Resources	1,067,000	1,067,000	1,067,000	1,067,000
Family and Children Services	151,256	145,628	145,628	-
Total Health and Welfare	1,218,256	1,212,628	1,212,628	1,067,000
Other General Government				
County Garage	4,854,458	4,850,512	4,850,938	5,564,567
Refuse Control	2,000,300	1,962,645	1,962,654	1,925,259
Building and Maintenance	2,183,189	2,054,055	2,337,597	2,114,307
Extension University of Georgia	234,831	247,088	247,123	244,631
Other General Government	22,307,061	17,161,662	17,632,971	16,966,114
Archives		-		
Total Other General Government	31,579,840	26,275,962	27,031,283	26,814,878
Other Financing Uses				
Operating Transfers Out	2,070,428	1,526,166	1,526,166	1,677,918
Total Other Financing Uses	2,070,428	1,526,166	1,526,166	1,677,918
Total General Fund	171,146,053	167,420,427	173,858,618	170,820,708
DEBT SERVICE FUND	5,125,500	2,307,242	2,307,242	2,100,369

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2013

	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 ADJUSTED BUDGET	FY 2013 ADOPTED BUDGET
SPECIAL REVENUE FUNDS				
Fire District Fund	$22,416,394	$20,462,438	$20,623,928	$18,846,336
Parks and Recreation Fund	-	-	-	-
Hotel/Motel Tax Fund	549,444	652,780	675,801	540,580
Tourism Authority Fund	701,779	713,250	713,250	810,750
Emergency Telephone System Fund	6,451,685	4,356,863	4,453,406	3,753,624
Federal Narcotics Fund	776,101	395,000	803,214	300,000
State Narcotics Fund	137,144	200,000	250,035	175,000
Jail Construction and Staffing Fund	1,207,300	826,500	826,500	918,882
Juvenile Supplemental Services Fund	21,168	18,000	18,000	18,050
Drug Abuse Treatment and Education Fund	91,232	76,000	76,000	86,500
Alternative Dispute Resolution Fund	207,055	224,949	224,949	245,052
Victim Assistance Fund	608,454	516,036	516,036	512,128
Domestic Seminars Fund	16,003	22,500	22,500	22,500
State Court Technology Fee Collection Fund	48,676	178,000	179,811	165,800
Collaborative Authority Fund	50,425	12,500	80,562	12,500
Aging Grant Fund	1,074,226	365,050	1,132,536	483,464
HUD Grants Fund	11,254,976	-	16,162,343	6,664
Other County Grants Fund	8,771,668	455,156	14,183,234	505,156
Law Library Fund	90,939	101,964	102,104	101,534
Street Lights Fund	1,621,470	1,616,534	1,616,976	1,412,185
Ellenwood TAD Fund	673,562	782,000	782,000	586,125
Northwest Clayton TAD Fund	-	375,000	375,000	-
Central Clayton Corridor TAD Fund	-	420,000	420,000	-
Forest Park TAD Fund	-	35,000	35,000	-
Total Special Revenue Funds	56,769,701	32,805,520	64,273,186	29,502,830
CAPITAL PROJECT FUNDS				
Roads & Recreation Capital Project Fund (306)	10,022,486	-	40,216,222	-
SPLOST 2009 Capital Projects Fund (307)	23,861,400	47,301,675	79,399,284	44,596,750
Ellenwood Tax District Capital Project Fund (315)	3,599,811	782,000	782,000	586,125
Total Capital Project Funds	37,483,697	48,083,675	120,397,506	45,182,875
TOTAL GOVERNMENTAL FUNDS	270,524,951	250,616,864	360,836,552	247,606,782
INTERNAL SERVICE FUNDS				
Workers Compensation Fund	1,176,190	1,253,500	1,253,500	1,258,500
Medical Self Insurance Fund	17,192,486	17,534,270	17,534,270	17,178,600
Total Internal Service Funds	18,368,677	18,787,770	18,787,770	18,437,100
DISCRETELY PRESENTED COMPONENT UNITS				
Landfill Enterprise Fund	2,846,520	2,712,951	2,921,861	2,725,486
C-Tran Mass Transit Fund	5,383,098	-	-	-
Clayton Airport Enterprise Fund	1,039,368	1,093,864	1,094,384	-
Total Discretely Presented Component Units	9,268,986	3,806,815	4,016,245	2,725,486
TOTAL OF ALL FUNDS	$298,162,614	$273,211,449	$383,640,566	$268,769,368

Strategies Utilized in Budgeting Revenues

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

As an integral first step in the FY 2013 revenue projection process, total tax revenue collections through the end of FY 2012 are estimated. Also, a history of the past 3 fiscal years of tax digest growth is examined. Other revenues such as the Local Option Sales Tax (LOST), fines, fees, service charges, and other revenues are considered on a line-by-line basis, again looking at a 3 year history of their performance and taking any new laws into consideration.

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

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

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

General Fund

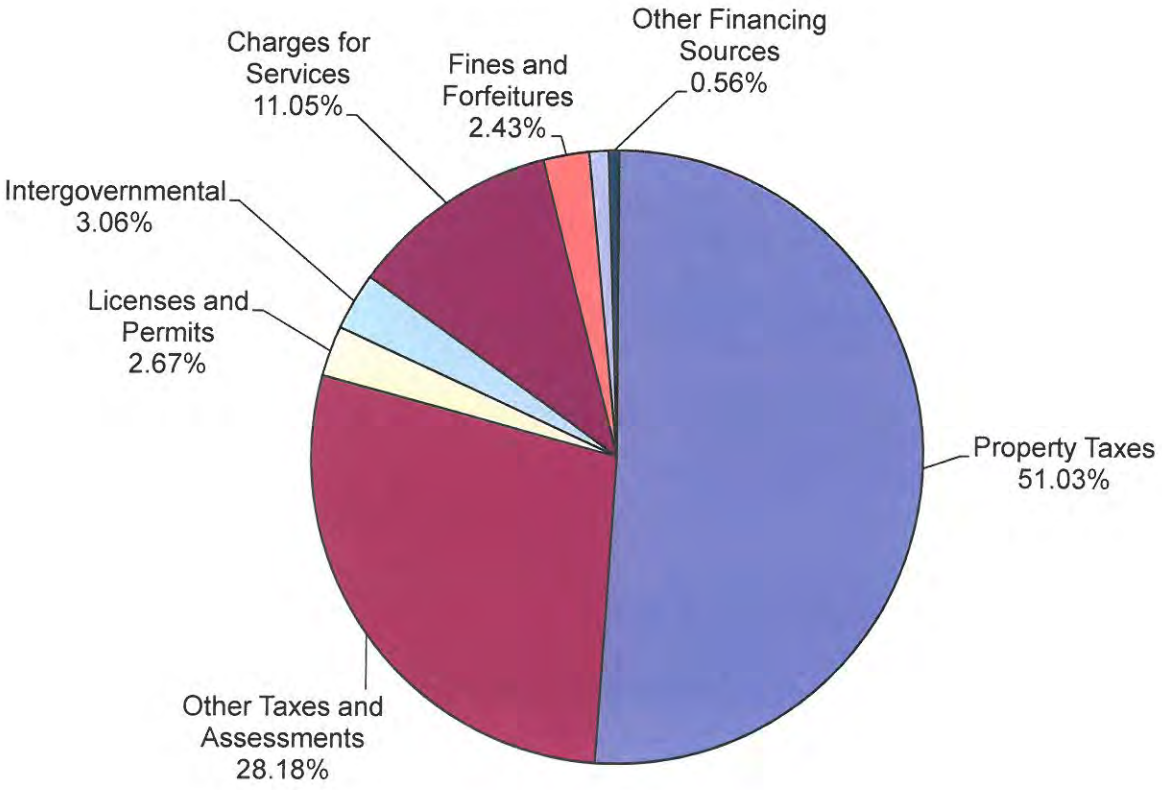
The General Fund is the primary operating fund for the County. The revenue it uses provides a majority of services to the citizens. This revenue is derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The accompanying pie chart indicates the dependency of the County on taxes as the major revenue source to pay for operations of the General Fund. Seventy-nine percent of the General Fund revenues for FY 2013 will be derived from only two sources: property taxes, and sales and use taxes. The next largest category of revenue is charges for services which accounts for 11.05% of revenue in the General Fund. This revenue source has decreased from a high of $20.5 million in FY 2011 down to $18.9 million projected for FY 2013. The remaining revenue sources are all less substantial in nature but show a similar downward trend.

In comparison to the previous fiscal year, it is anticipated that the General Fund revenues for FY 2013 will decline. More specifically, collection of the General Fund's major revenue source, property tax, is projected to increase over FY 2011 actual and decrease slightly versus FY 2012 amended budget. The increase in FY 2012 was due to an increase in millage. The continued decline in values reduces collections below the FY 2012 amended budget for FY 2013.

COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGET	FY 2013 PERCENT OF TOTAL
Property Taxes	$ 86,440,777	$ 77,485,422	$ 88,538,189	$ 87,166,143	51.03%
Other Taxes and Assessments	50,335,002	49,496,950	46,191,000	48,143,000	28.18%
Licenses and Permits	4,478,301	5,084,931	4,575,150	4,564,150	2.67%
Intergovernmental	5,425,790	4,059,199	3,650,640	5,233,322	3.06%
Charges for Services	20,803,069	20,453,936	17,154,338	18,881,761	11.05%
Fines and Forfeitures	5,108,489	4,973,031	4,231,000	4,144,500	2.43%
Interest and Dividend Income	693,141	651,349	515,000	-	0.00%
Other Revenues	1,113,908	1,913,983	1,765,156	1,730,950	1.01%
Other Financing Sources	7,688,718	11,739,366	7,238,145	956,882	0.56%
Total Revenues	$ 182,087,195	$ 175,858,167	$ 173,858,618	$ 170,820,708	100.00%

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2013 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

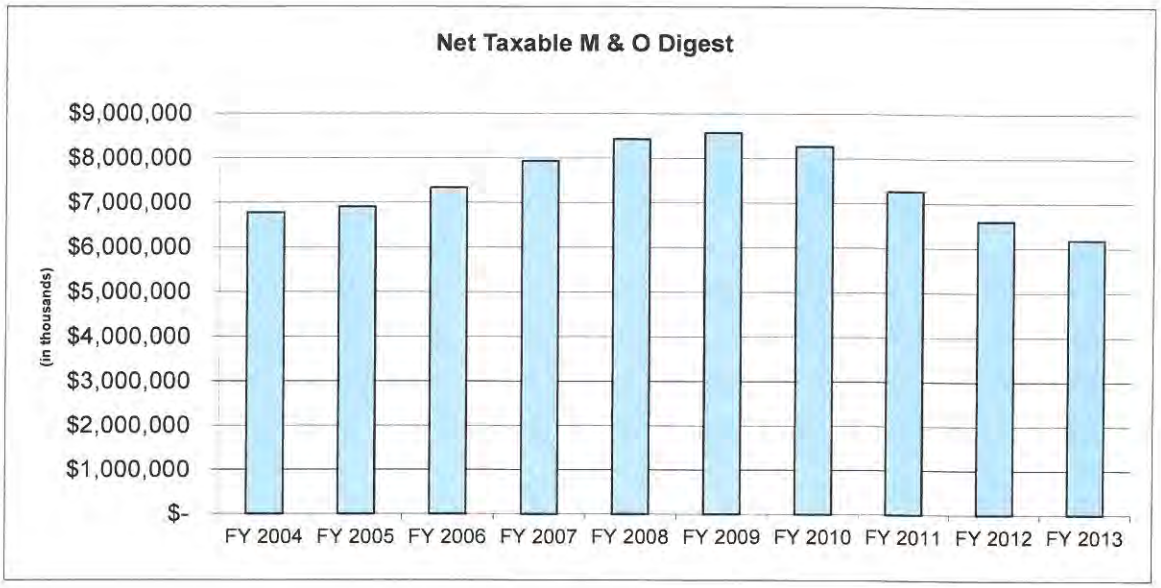


Property Taxes

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

It is very important to understand trends in the digest. Over the past four years the digest has decreased an average of 8.51%. The single largest drop has come in 2010 amounting to a 12.03% decrease in the digest. The following chart and table summarizes some of the relevant property tax data over the most recent ten-year period and the assumptions for the property tax projections for the 2013 fiscal year.

Digest Information	Fiscal Year	Net Taxable M & O Digest (in thousands)	Digest Growth	Net Mill Rate	Percentage Change in Millage
2003 Tax Year (Actual)	FY 2004	$ 6,769,846	N/A	6.882	N/A
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 (Actual)	FY 2009	$ 8,567,466	1.619%	8.963	5.187%
2009 Tax Year (Actual)	FY 2010	$ 8,267,511	-3.501%	11.436	27.591%
2010 Tax Year (Actual)	FY 2011	$ 7,273,062	-12.028%	11.327	-0.953%
2011 Tax Year (Actual)	FY 2012	$ 6,598,336	-9.277%	15.813	39.604%
2012 Tax Year (Projected)	FY 2013	$ 5,989,717	-9.224%	14.918	-5.660%



Based on historical information, the staff anticipates that the net tax digest for the current calendar year 2012 will decrease approximately 9.22 percent. This is based on a projection by the Tax Assessor's office of the value within the County. The net mill rate is a product of the base mill rate, LOST collections and the digest. With this information in mind, a conservative estimate of the final net tax digest and the rate are illustrated below.

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

EXAMPLE OF A TAX BILL FY 2012		
Fair Market Value		150,000
Assessment Factor		40%
Assessed Value		60,000
Less Homestead Exemption		10,000
Net Taxable Value		50,000
Gross Mill Rate		20.953
Gross M&O Taxes Payable		1,047.65
Fire Protection Rate		4.40
Fire Protection		220.00
Net Taxable Value	50,000	
L.O.S.T. Rebate	5.140	(257.00)
Final M&O Taxes Payable		1,010.65

EXAMPLE OF A TAX BILL FY 2013		
Fair Market Value		150,000
Assessment Factor		40%
Assessed Value		60,000
Less Homestead Exemption		10,000
Net Taxable Value		50,000
Gross Mill Rate		20.953
Gross M&O Taxes Payable		1,047.65
Fire Protection Rate		4.40
Fire Protection		220.00
Net Taxable Value	50,000	
L.O.S.T. Rebate	6.035	(301.75)
Final M&O Taxes Payable		965.90

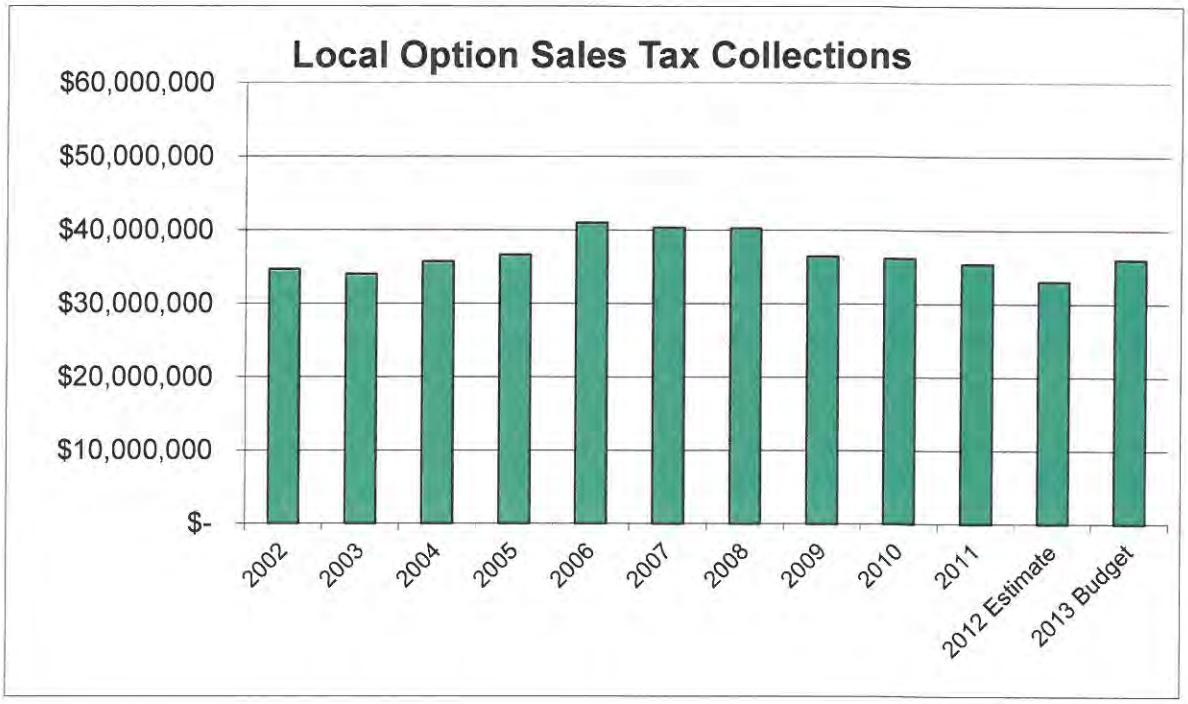
Property Tax revenues account for over one-third of the total financial resource inflows into the General Fund, with the L.O.S.T. accounting for another 21.1 percent of tax revenue. The assessed value is 40 percent of the property's current fair market value. Before applying the mill rate, the assessed value is further reduced by any applicable property exemptions (e.g., homestead, disabled veteran.) A mill for tax purposes is defined as $1.00 for each thousand dollars of assessed value. The net taxable value is then multiplied by the gross mill rate for gross taxes payable. Gross taxes payable are reduced by the LOST millage credit. The fire millage only affects those citizens living in the unincorporated area of the County. The above calculation leaves you with the net M & O taxes payable to the Clayton County Board of Commissioners and collected by the Tax Commissioner.

Other Taxes and Assessments

The primary component of the Other Taxes and Assessments category is the 1% Local Option Sales Tax (L.O.S.T.). Other items in this category are the Insurance Premium Tax, Real Estate Transfer Taxes, Alcohol Sales and Excise Taxes, and other accounts associated with the collection of taxes. The L.O.S.T. represents 74.8 percent and the Insurance Premium 16.8 percent of Other Taxes and Assessments budgeted for FY 2013. Representing a slight increase as a percentage of revenues sales tax and insurance premium continue to be important components of the County's revenues.

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

Revenue collections in FY 2006 reached a high of $40.9 million. The FY 2013 projected budget amount for L.O.S.T. is $36.0 million. LOST collections are a constant reminder of the slow economic recovery experienced by the nation.



As can be seen in the chart above, LOST collections have a rather elastic quality and fluctuates up or down according to the prevailing economic conditions. Estimates indicate there is a good possibility that the local economy will slightly improve throughout FY 2013.

Charges for Services

The third largest revenue source for the County is the collection of fees for services rendered. This revenue component is 11.0 percent of the total General Fund revenue budget. There are 66 line item revenue accounts that are accounted for in this classification. These items include; ambulance fees, commissions on ad valorem taxes, refuse control pickup fees, rental income, telephone commission income, and Sheriff's service fees. Projections indicate a 13% increase in charges for services due to the improved collection of EMS fees.

Licenses and Permits

This revenue source accounts for various permits and licenses issued by the County. This revenue component is about 2.67 percent of the total revenue budget. There are 14 line item revenue accounts in this classification. These items include business licenses, building permits, marriage licenses, and pistol permits. The FY 2013 budget projects a decline of $11,000 below FY 2012 amended budget. Licenses and permits begun experiencing a decline once new construction halted and the economy began its downward spiral.

Fines and Forfeitures

This revenue source is primarily generated by the Superior, State, Magistrate, Probate and Juvenile Courts. There is also some revenue from false alarm fines and library fines included in this category. Fines and Forfeitures comprise about 2.43 percent of total County revenues. A decrease in this revenue source has resulted from the use of pre-trial intervention programs.

Other Financing Sources

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

Intergovernmental

This revenue source is generated by revenue received from other Local, State, and Federal governments. This revenue source is payment for services provided to/from any of the prior mentioned governments, grant awards, salary reimbursements, or inmate housing. Intergovernmental revenues comprise about 3.06 percent of total County revenues. Intergovernmental revenue is projected to be 43% higher than prior year due to a contract with the local school board to provide School Resource officers to various schools.

Interest and Dividend Income

Interest income generated on the County's idle cash balances represents less than one percent of total revenues. The amount budgeted for FY 2013 follows the significant decrease over prior fiscal years. The principal reason for this is that banking institutions have ceased paying interest on idle cash balances.

Other Revenues

Other revenues are mainly comprised of miscellaneous revenues. It is less than 1% of the total general fund revenues.

Other Funds

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

Fire District Fund

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

The table and chart on the pages following this discussion, indicate the principal revenue sources and their relative contributions to total revenues. The data demonstrates the Fire District Fund's dependence on property taxes to pay for the delivery of service. Ninety six percent of the total revenues for this fund are generated from property taxes. The revenue for the Fire District Fund has decreased in line with the economic downturn and falling property values. The Fire District millage will remain at a net 4.40 mills.

Emergency Telephone System Fund

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

Landfill Enterprise Fund

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

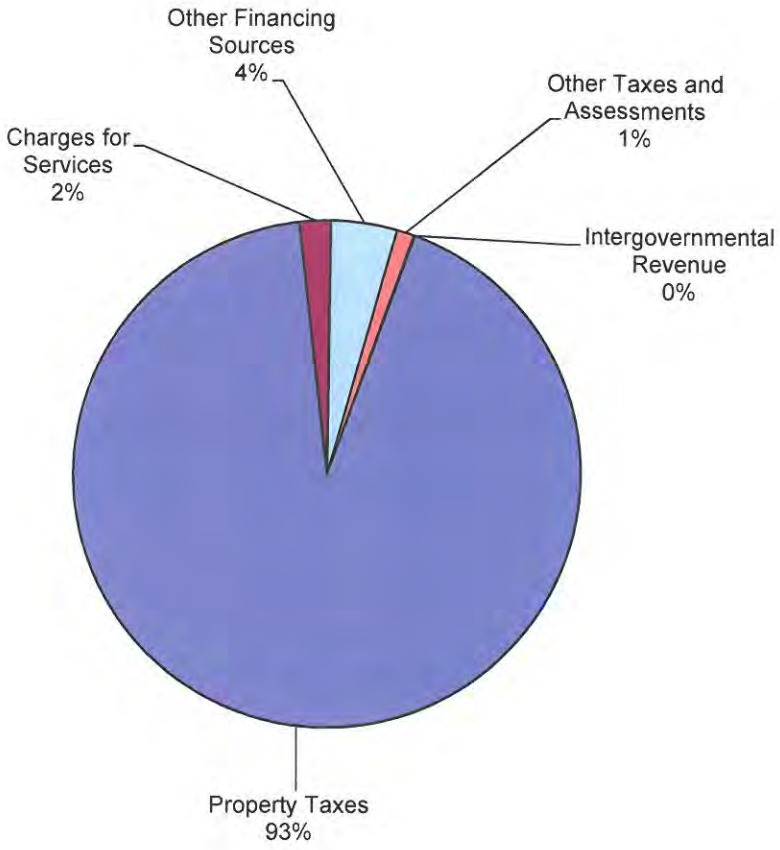
Clayton Airport Enterprise Fund

The Clayton Airport Enterprise Fund accounts for the cost of operating the County's airport. During fiscal year 2012 the Clayton County Airport was sold to neighboring Henry County. As a result of this sale the County will no longer budget any revenues or expenditures for the Airport Enterprise Fund.

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2013 COMPARISON OF FIRE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF FIRE FUND PRINCIPAL REVENUE SOURCES

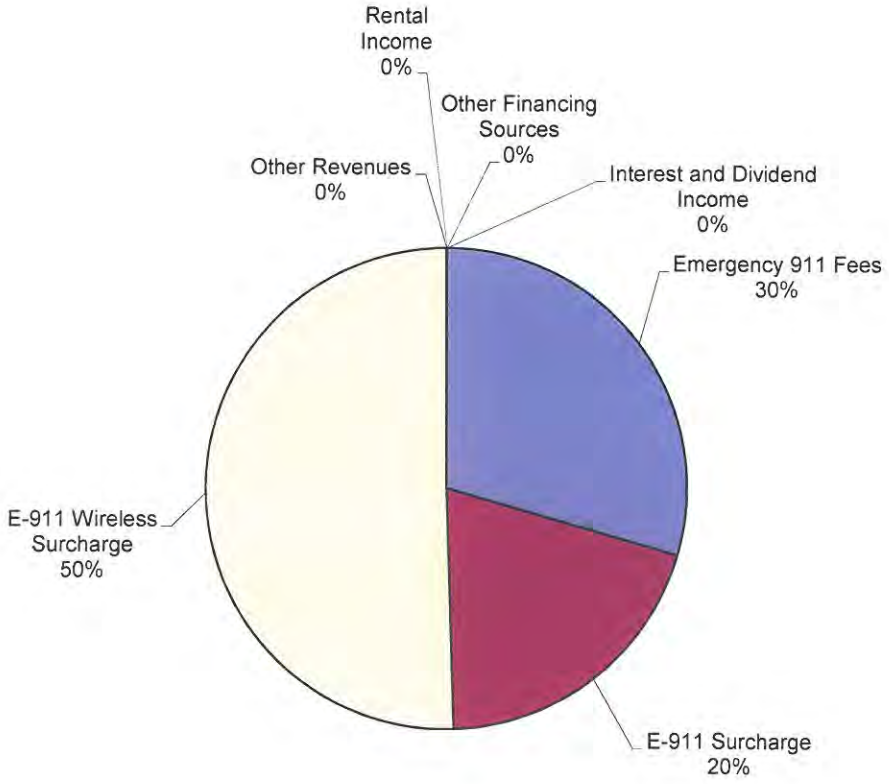
Revenue Source	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGETED	FY 2013 PERCENT OF TOTAL
Property Taxes	$ 19,992,302	$ 16,876,813	$ 19,909,938	$ 17,457,009	92.63%
Charges for Services	346,826	369,722	316,000	375,750	1.99%
Fines & Forfeitures	300	1,900	500	500	0.00%
Other Financing Sources	1,000	1,050	55,162	792,607	4.21%
Contributions	-	-		-	0.00%
Other Taxes and Assessments	305,837	295,271	225,000	210,470	1.12%
Other Revenues	21,082	9,964	28,500	10,000	0.05%
Intergovernmental Revenue	-	-			0.00%
Interest and Dividend Income	4,089	2,935	1,500	-	0.00%
Total Revenues	$ 20,671,436	$ 17,557,655	$ 20,536,600	$ 18,846,336	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2013 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

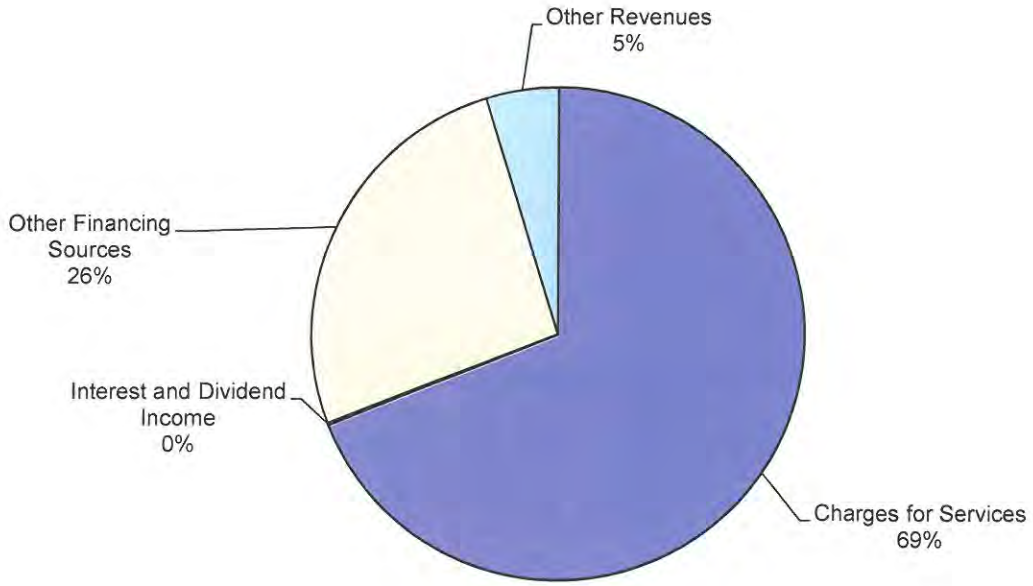
Revenue Source	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGETED	FY 2013 PERCENT OF TOTAL
Emergency 911 Fees	$ 1,187,853	$ 1,086,376	$ 1,210,217	$ 1,107,000	29.49%
E-911 Surcharge	821,565	719,599	860,108	749,599	19.97%
E-911 Wireless Surcharge	1,892,543	1,681,904	2,030,108	1,894,525	50.47%
Other Revenues	2,180	2,225	2,000	2,500	0.07%
Rental Income	-	-	-		0.00%
Other Financing Sources	-	-	347,973	-	0.00%
Promotional Revenue	-	-	-	-	0.00%
Interest and Dividend Income	3,501	1,406	3,000	-	0.00%
Total Revenues	$ 3,907,642	$ 3,491,510	$ 4,453,406	$ 3,753,624	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2013 COMPARISON OF LANDFILL ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGETED	FY 2013 PERCENT OF TOTAL
Charges for Services	$ 2,525,409	$ 3,779,422	$ 2,588,951	$ 1,880,000	68.98%
Interest and Dividend Income	22,044	3,924	4,000	4,000	0.15%
Other Financing Sources	-	-	208,910	711,486	26.10%
Other Revenues	85,742	158,170	120,000	130,000	4.77%
Total Revenues	$ 2,633,195	$ 3,941,516	$ 2,921,861	$ 2,725,486	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2013 COMPARISON OF AIRPORT ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF CLAYTON AIRPORT ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGETED	FY 2013 PERCENT OF TOTAL
Charges for Services	$ 798,196	$ 877,881	$ 1,079,364	$ -	
Intergovernmental Revenue	-	-	-	-	
Interest & Dividends	-	-	-	-	
Other Sources			520	-	
Other Revenues	13,422	18,159	14,500	-	
Total Revenues	$ 811,618	$ 896,040	$ 1,094,384	$ -	

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 2013 versus prior years. General fund revenues have decreased as a result of the overall lack of strength in the economy. It should be noted that 74.7% of total budgeted revenues involve tax supported funds (i.e., General Fund and the Fire District Fund) up from 68.8% last year. This increase resulted from the millage rate increase in FY 2012. The remaining funds derive their revenue from such non-tax sources as surcharges, fines, user fees, and interest income.

Revenue Source	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 BUDGETED	FY 2013 PERCENT OF TOTAL
General Fund	$ 174,459,801	$ 171,717,311	$ 173,858,618	$ 170,820,708	63.56%
Fire Fund	20,671,471	17,612,878	20,623,929	18,846,336	7.01%
E-911 Fund	3,907,644	3,491,510	4,453,406	3,753,624	1.40%
Landfill Enterprise Fund	2,097,883	1,937,592	2,921,861	2,725,486	1.01%
Airport Enterprise Fund	811,619	998,892	1,094,384	-	0.00%
All Other Funds	69,920,398	107,208,283	180,688,368	72,623,214	27.02%
Total Revenues	$ 271,868,816	$ 302,966,466	$ 383,640,566	$ 268,769,368	100.00%

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

Discussion of Fund Balance

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

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

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

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

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

Discussion of Fund Balance

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

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

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

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

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

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

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

General Fund

The following table provides a comparison of the fund balance for the General Fund over a four-year period. At the end of FY 2012, the Finance Department estimates that the fund balance will be about $34.0 million. Clayton County is in the enviable position of having sufficient monies available to meet cash flow shortfalls, during the early part of its fiscal cycle and still be able to pay for certain of its capital improvement projects without having to issue new debt. Adhering to the policies of fiscal conservatism is part of the reason that the County's current general obligation bond rating is Aa2 Moody's Investors Service, Inc. and AA by Standard & Poor's Rating Services.

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	29,319,020	34,031,135	34,031,135	34,031,135

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

As indicated by the General Fund reserve, the Board has adopted as a fiscal policy, to maintain undesignated reserves of at least 10% of General Fund revenues. Another reserve represents outstanding purchase orders and projects that were budgeted for FY 2012, but will not be completed until FY 2013. The third reservation of fund balance is for inventory carry forward from one fiscal year to the next. There is a reserve for prepaid assets that represents an offset to the current asset balance for the prepayment of insurance premiums and other prepayments of goods and services that has a life during FY 2013. Lastly, there is a reserve to settle a pending litigation matter. These reserves are needed to account for the funds that have already been spent or obligated and are not available for appropriation.

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

Special Revenue Funds

Fire District Fund

The following table provides a comparison of the fund balance for the Fire District Fund over a four-year period. At the end of FY 2012 the Finance Department estimates that the fund balance will be about $2.2 million. The level of cash reserves maintains the Fire Departments liquid position of having insufficient 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 4.40 mills.

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	8,688,360	3,884,844	2,228,992	1,436,385

The projected fund balance in the amount of $2,228,992 on June 30, 2012 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 has budgeted the use of reserves in the amount of $792,607 for the FY 2013 budget. The Fire Fund is on the modified accrual basis for both budgeting and actual reporting purposes.

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

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a self-supporting accounting entity in which the revenues collected from the County's Hotel/Motel tax are expected to cover all of the expenditures incurred to provide the service. The following table gives a comparison of the fund balance for the Hotel/Motel Tax Fund over a four-year period. The revenue generated by this fund comes from a tax surcharge on all hotel/motel room stays. The monies are legally restricted for the promotion of tourism in Clayton County. Clayton County currently imposes an 8 percent tax surcharge on hotel/motel room stays. Of this amount, 3 percent is accounted for in the Hotel/Motel Tax Fund. The three percent will be spent at the discretion of the Board of Commissioners for tourism projects and to promote Clayton County to new employers. The fund has budgeted the use of $85,080 from fund balance in the FY 2013 budget. The Hotel/Motel Fund is budgeted and reports on a modified accrual basis.

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	837,312	698,745	621,533	536,453

Clayton County Tourism Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	93,437	147,898	198,897	198,897

Clayton County Tourism Fund (continued)

The annual fund balance for this fluctuates based on the amount of capital improvements the Tourism Authority plans for the current fiscal year. The Board will generally allow a reserve to build then authorize a capital improvement on a pay-as-you-go basis. This action depletes the reserve. For fiscal year 2013 the staff is estimating that the fund will reverse its previous downward trend.

Emergency Telephone System Fund

The estimated fund balance for the Emergency Telephone System Fund at June 30, 2012 is $ 315,250 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 and, has invested wisely in equipment, and personnel while insuring that public safety needs are met.

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	3,591,850	631,675	315,250	315,250

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. During FY 2011 a large capital expenditure was made to invest in updating call center software and equipment. This resulted in a decrease to the FY 2011 Fund Balance. 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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	604,906	655,214	540,089	540,089

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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	409,860	646,703	748,339	748,339

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

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

Jail Construction and Staffing Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	319,630	157,934	157,934	157,934

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

Juvenile Supplemental Services Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	16,922	14,100	8,905	8,905

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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	707	25,937	43,937	43,937

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 2012 are the Substance Abuse Program, Prevention Plus Program, Clayton House, and the Clayton Center Adolescent Lighthouse Program. The cumulative impact of these funding decisions is expected to keep the fund balance relatively close to zero and provide as much education to Clayton County citizens as possible. The Drug Abuse Treatment and Education Fund utilizes the modified accrual basis of budgeting.

Alternative Dispute Resolution Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	397,512	381,631	381,331	333,029

The operations of this fund are currently funded at adequate levels, as can be seen by the fund balance in the table above. This fund uses the modified accrual basis for budgeting and actual reporting purposes.

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

Victim Assistance Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	1,101	50,844	25,144	25,144

Due to the declining Court fines the fund balance is expected to decline and remain near zero. The County utilizes all revenue from this fund to serve victims. The Victim Assistance Fund uses the modified accrual basis for budgeting and actual reporting purposes.

Domestic Seminars Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	9,452	12,049	10,939	10,939

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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	754,806	858,547	884,121	884,121

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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	27,453	24,418	21,582	21,582

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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	45,796	79,073	77,084	77,084

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

Other County Grants/HUD Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	1,421,091	3,219,084	2,457,125	2,457,125

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

Law Library Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	21,115	16,747	15,911	15,911

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

Street Lights Fund

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

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

Street Lights Fund

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	11,596	168,887	147,887	147,887

Over the past three years the fund balance has declined due to increasing utility costs. In projecting the fiscal year 2011 ending fund balance, it is assumed that revenues would not be sufficient to cover all the expenditures incurred during the year. An increase of $10.00 per household was implemented in FY 2012. The cost per foot of frontage increased to $.25 per foot from the previous $.19 per foot. This fund utilizes a modified accrual basis for budgeting and reporting purposes.

Ellenwood Tax Allocation District

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	72,871	53,887	71,458	71,458

Northwest Clayton Tax Allocation District

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	343,514	368,129	391,421	391,421

Central Clayton Tax Allocation District

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	375,388	476,386	491,258	491,258

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

Forest Park Tax Allocation District

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	23,588	40,553	51,654	51,654

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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	5,946,403	5,951,783	5,963,102	5,376,977

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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	40,110	1,135,106	12,570	12,570

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

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

Clayton Airport Enterprise Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	17,312,171	17,271,695	0	0

The Airport was sold during FY 2012. This fund uses the accrual basis for budgeting and reporting.

C-Tran Mass Transit Enterprise Fund

The C-Tran Mass Transit Fund is will not be utilized in the 2011 budget. Operations of C-Tran were terminated on 3/31/2010 due to financial concerns. As a result no fund balance is maintained. The remaining fund balance will be closed out to the General Fund once federal grant interests are repaid. This fund uses the accrual basis for budgeting and actual reporting.

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	5,337,776	0	0	0

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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	132,510	132,648	131,781	131,781

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

Roads and Recreation Projects Fund

The Roads and Recreation Projects Fund accounts for the construction of recreation centers, senior centers and road improvements to be funded by the Special Local Option Sales Tax approved in 2003. This fund uses the modified accrual basis for budgeting and reporting.

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	127,641,672	118,682,714	109,875,012	109,875,012

2009 SPLOST

The 2009 SPLOST Capital Projects Fund is newly created to account for the SPLOST approved by voters in July, 2008. This fund uses the modified accrual basis for budgeting and reporting purposes.

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	51,678,192	74,016,300	89,275,818	89,275,818

Capital Project Funds

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	4,391,691	1,447,344	1,158,230	1,158,230

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

Internal Service Funds

Workers' Compensation Self-Insurance Fund

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

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	2,262,122	1,167,781	909,281	909,281

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 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ESTIMATED	FY 2013 PROJECTED
Fund Balance - June 30	3,182,972	4,301,633	3,745,800	3,745,800

CLAYTON COUNTY, GEORGIA
STAFFING POLICY AND CHANGES

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

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

Please refer to the following two spreadsheets that provide a detailed breakdown of the current staffing level and of the approved new positions. The spreadsheet entitled ***Summary of Full-Time Personnel- Clayton County*** provides a detailed breakdown of the staffing level of the County for the past two years and the upcoming fiscal year. The spreadsheet entitled ***Approved New Position List*** details any of the new positions added for Fiscal Year 2013 and the department where they were added.

Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2012
Fiscal Year Ending June 30, 2013

Central Services

Add:	1 Contract Compliance Specialist
	1 Purchasing Administrator
	1 Office Manager
Delete:	1 Purchasing Specialist
	1 Deputy Director
	1 Printing Specialist Sr.

Information Technology

Add:	1 Enterprise Security Administrator
	1 Enterprise Database Administrator
	2 Programmer Analysts

Magistrate Court

Add:	1 Associate Magistrate Court Judge

Parks & Recreation

Add:	1 Greenspace Maintenance Supervisor
	1 Recreation Manager (8 Months)
	1 Administrative Secretary (8 Months)
	2 Program Coordinators (8 Months)
	1 Center Maintenance Worker, Sr. (8 Months)

Police

Add:	1 Computer Programmer
	1 Crime Analyst

Risk Management

Add:	1 Risk Manager
Delete:	1 Risk Administrator

Senior Services

Add:	1 Deputy Administrator

Sheriff

Delete:	6 Deputy Sheriff II's

Solicitor

Add:	1 Investigator II

CLAYTON COUNTY, GEORGIA
SUMMARY OF FULL-TIME PERSONNEL

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET
Board of Commissioners	17	18	18
Buildings & Maintenance	24	24	24
Central Communications/E911	55	55	55
Central Services	18	18	18
Clerk of State Court	22	22	22
Clerk of Superior/Magistrate Court	35	35	35
Community Development/Planning & Zoning	29	44	44
Corrections Department	54	56	56
District Attorney	68	69	69
Economic Development Officer	5	5	5
Emergency Medical Services	111	111	111
Extension Service	7	7	7
Finance Department	42	42	42
Fire Department	254	256	256
Garage	21	21	21
Indigent Defense	3	3	3
Information Technology	54	52	56
Internal Audit	4	4	4
Juvenile Court	60	60	60
Library System	47	47	47
Magistrate Court	10	9	10
Narcotics	26	26	26
Parks & Recreation	73	73	79
Personnel Department	11	17	17
Police Department	395	396	398
Probate Court	12	12	12
Public Defender	0	1	1
Refuse Control	42	42	42
Registrar	5	5	5
Risk Management	13	6	6
Senior Services	36	36	37
Sheriff's Department	344	404	398
Solicitor's Office	39	39	40
Staff Attorney	6	6	6
State Adult Probation	3	3	3
State Court	16	14	14
Superior Court	36	36	36
Tax Assessors	29	33	33
Tax Commissioner	32	32	32
Transportation & Development	142	137	137
TOTAL CLAYTON COUNTY POSITIONS	2200	2276	2285

THIS
PAGE
INTENTIONALLY
LEFT
BLANK

CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2013 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, and a growing corporate skyline. 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 17 will be accomplished. Both short and long term financial goals for each department are detailed in the Departmental Summary section beginning on page 109.

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.
- 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.

C. INFRASTRUCTURE EXCELLENCE

- Conduct a plan for a total infrastructure assessment to meet the County's future operating needs.
- 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 - 54.
- 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.

E. MANAGING AND PLANNING FOR GROWTH AND ECONOMIC DEVELOPMENT

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

F. LEADERSHIP

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

IV. Anticipated Short and Long Term Financial Plans

- Minimal staff and service increases during slow economic times due to fiscal conservatism.
- Maintain practical fund balance and prevent the unanticipated use of fund balance though 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.
- Reduce large unexpected cost associated with outdated and obsolete equipment and vehicles by maintaining and making small purchases consistently.
- To reduce crime and promote safety by increasing public safety resources.

PROVISION OF SERVICES

Responsibilities in Budget Process

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

Full Range of County Services

- The County provides a full range of governmental services in order to maintain and enhance the quality of life in Clayton County. In the FY 2013 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 2013.
- Legislative impacts are recognized and reflected in the forecast. For example caps on certain types of taxes may limit or reduce revenues.
- Historical trends and current receipts are analyzed to determine whether these levels will continue.
- Reimbursements from Grants and State agencies are reviewed to insure the County is eligible to receive reimbursement.
- Department heads responsible for receipt of revenues also review revenue projections to ensure accuracy.

Property Taxes

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

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

User Fees

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

EXPENDITURES

General

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

Pay-As-You-Go Capital Improvement Plan

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

STATEMENT OF INTENT

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

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

SECTION I - OPERATING BUDGET POLICIES

1. Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget requirements.

2. The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their timely replacement.

3. All Governmental Funds under the control of the Board of Commissioners are subject to the annual budget process. Flexible or cash flow budgets will be prepared for Proprietary Funds (Enterprise and Internal Service) to establish fees and charges and to control expenses.

4. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must be at least equal to the estimated expenditures for each fund.

5. All budgets will be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Pursuant to Governmental GAAP, revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be satisfied with current resources.

6. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be reserved on the year ending balance sheet and re-appropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.

7. Each operating fund budget will be adopted at the total fund level. In looking at compliance with State law, total expenditures for each fund may not exceed the total budget amount. Internal administrative procedures will be adopted to ensure that each individual department or cost center does not exceed their allotted appropriation amount.

8. Clayton County will integrate performance measurement and objectives, and productivity indicators within the budget. Performance measures should be quantifiable indicators about whether a department is reaching its goals. Each department along with the corresponding financial analyst is given the task of evaluating the effectiveness of performance measures. If current departmental resources are not used to meet goals, their resources are not increased.

9. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.

10. Continue to require all departments to initiate a POR and have budget approval prior to accepting goods and services.

11. Clayton County shall comply with all State laws applicable to budget hearings, public notices, public inspections and budget adoption.

12. The budgets for Enterprise and Internal Service Funds shall be self-supporting whenever possible. Excess revenues of Enterprise Funds shall not be transferred to other funds unless authorized in the Annual Budget.

13. Merit Increase Policy when applicable: If an employee's prior year review/hire/promotional date falls within the first seven days of the pay period, the Personnel Action will become effective at the beginning of that pay period. If an employee's prior year review/hire/promotional date falls within the last seven days of the pay period, then the Personnel Action will become effective on the first day of the next pay period.

14. The budget shall be adopted at the legal level of budgetary control which is the organization/department level of control. The Chairman or his designee shall have the authority to transfer funds within a department from one line item to other line items except for salary line item increases. The Clayton County Board of Commissioners must approve any increases in the regular salary and wages account. County departments/Elected officials will not be allowed to exceed their salary and wages account without approval from the Board.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2013 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 maintain an undesignated fund balance equal to at least 10% of General Fund Revenues. This reserve shall be created and maintained to provide the capacity to:
   - Offset significant economic downturns and the revision of any general government activity;
   - Provide sufficient working capital; and
   - Provide a sufficient cash flow for current financial needs

2. Unreserved, undesignated fund balances for Governmental Funds in excess of the working reserve should be used only for one-time capital non-operating expenditures or mill rate reductions as approved by the Board of Commissioners.

3. Clayton County will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.

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

SECTION IV - REVENUE ADMINISTRATION POLICIES

1. Clayton County will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one major revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the adverse effects of an economic downturn.

2. Clayton County will estimate its annual revenues in a conservative and analytical manner.

3. Clayton County will follow a policy of paying for services with user fees when possible to reduce the reliance on taxes and other general revenue sources.

4. Clayton County will aggressively seek public and private grants, as well as contracts and other sources of revenues for funding projects where appropriate.

5. Clayton County will set fees and charges for each Enterprise and Internal Service Fund, at a level that fully supports the total direct and indirect cost of the related activity. Calculations of indirect costs will include the cost of annual depreciation of capital assets and requirements for future capital costs.

SECTION V - ACCOUNTING, AUDITING AND FINANCIAL REPORTING

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with Georgia Code Section 36-81-7.

2. Clayton County will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. The County will also submit the Annual Budget to GFOA for consideration for the Distinguished Budget Presentation Award.

3. Clayton County will establish and maintain a high degree of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles. Clayton County will maintain accurate records of all assets and a high standard of stewardship for public property.

4. Clayton County will develop an ongoing system of financial reporting to meet the needs of the Board of Commissioners, department directors, and the general public. Reporting systems will monitor the costs of providing services. The reporting systems will also promote budgetary control and comparative analysis.

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.

- Legality - All investments will fully comply with State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment options.

3. The investment program will use a competitive selection process for investments in excess of 30 days. Investments will only be placed with qualified financial institutions.

4. The investment program will provide for a system of internal control over investments and timely financial reporting of investing activities.

5. The investment program shall comply with all Georgia laws and Federal regulations for investing public funds and security requirements.

SECTION VIII - PURCHASING POLICIES

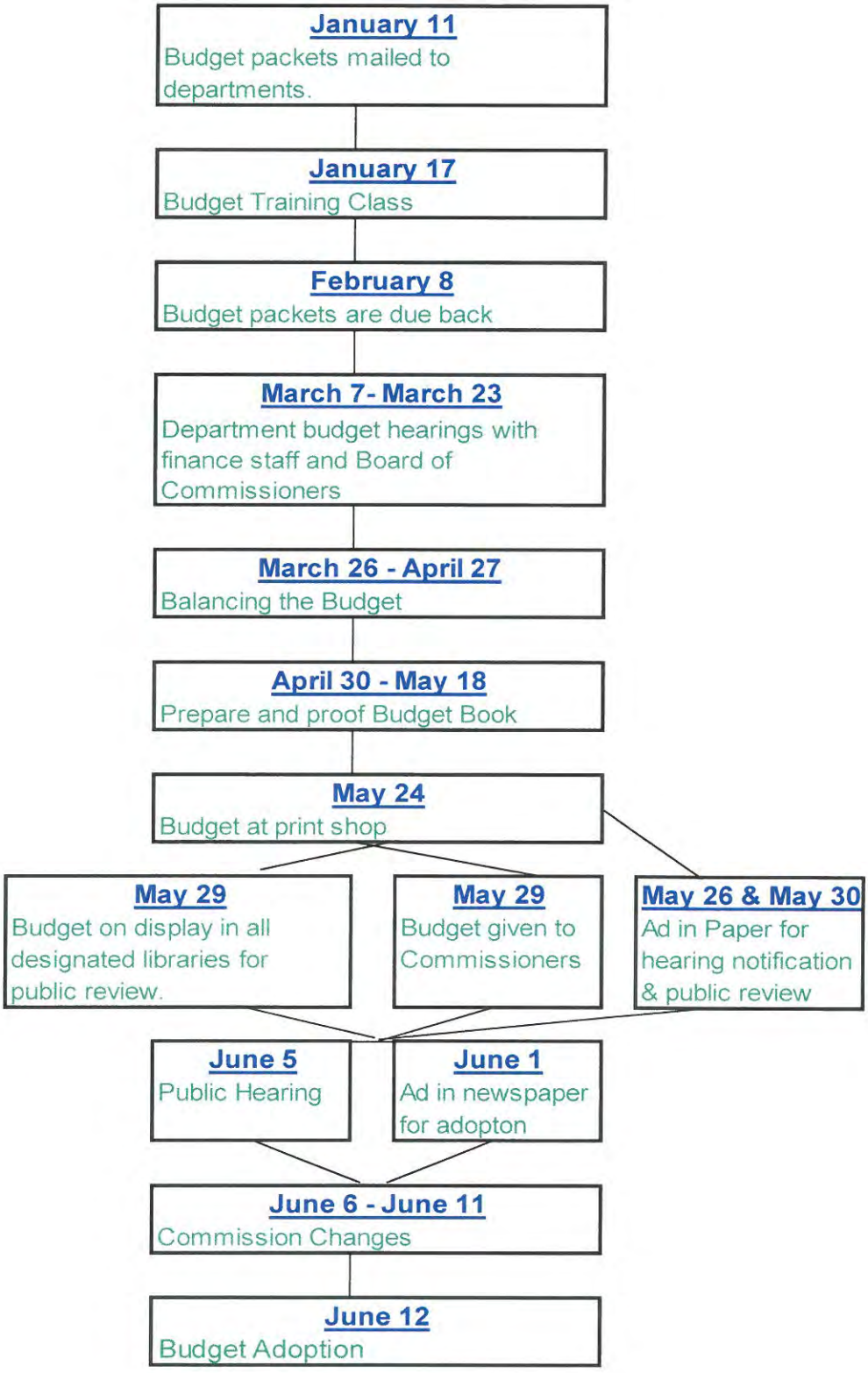
1. It is the intent of the Clayton County Board of Commissioners to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the County.

2. The Director of Central Services will be responsible for the County's purchasing system. All purchases for goods and services must be according to the County's adopted purchasing policies, regulations and procedures.

3. All departments and agencies of Clayton County must utilize competitive bidding procedures, as set forth in the Clayton County Code. Bids will be awarded on a nondiscriminatory basis with efforts to include local and minority businesses.

4. Clayton County will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2013 Budget Document
Budget Process Flowchart



CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2013 Budget Document

The budget process for the fiscal year began in January. The constant review and refinement of budget data continues through the adoption of the budget in 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 flowchart that precedes this section (page 89).

The fiscal year 2013 budget used a system of Programmatic budgeting, which describes and gives the detailed costs of every activity or program that is to be carried out in a budget. Objectives, outputs and expected results are described as are their resource costs, for example, personnel costs, operating expenses and capital. The sum of all activities or programs constitutes the Programmatic Budget. In addition individual performance measurements were provided to be utilized for future measurement and evaluation.

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

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

During the second week in 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, County Manager, 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 verbalize their requests. The staff's working papers are then altered to include any additional critical budgetary needs that had not previously been addressed. These meetings last for approximately three weeks, depending on availability and scheduling issues.

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

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

The Commissioners are then presented with a proposed budget typically during the first 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 and the Jonesboro Library. An ad is placed in the local newspaper at least 7 days prior to the first hearing, announcing the date and time of the hearing and locations where the document may be reviewed.

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

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

BASIS OF BUDGETING

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

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

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

CLAYTON COUNTY, GEORGIA
BASIS OF ACCOUNTING
2013 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
2013 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,
210	Hotel/Motel Tax Fund (2% Tax),
211	Clayton Tourism Authority Fund (4% Tax),
215	Emergency Telephone System Fund,
220	Federal Narcotics Condemnation Fund,
221	State Narcotics Condemnation Fund,
230	Jail Construction and Staffing Fund,
240	Juvenile Supplemental Services Fund,
250	Drug Abuse Treatment and Education Fund,
260	Alternative Dispute Resolution Fund,

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
303	Health Department Capital Project Fund
306	Roads and Recreation Projects (SPLOST) Capital Project Fund
307	2009 SPLOST Capital Projects Fund
315	Tax Allocation District Capital Project Fund
400	Debt Service Fund,
501	Street Lights Fund,
502	Ellenwood Tax Allocation District Special Revenue Fund,
503	Northwest Clayton Tax Allocation District Special Revenue Fund,
504	Central Clayton Corridor Tax Allocation District Special Revenue Fund,
505	Forest Park Tax Allocation District Special Revenue Fund,
710	Landfill Enterprise Fund,
752	Worker's Compensation Self-Insurance Fund, and
755	Medical Self-Insurance Fund.

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

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

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

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

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

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

The Jail Construction and Staffing Fund 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 surcharges on the court fine revenue from the court system, which by law is to be expended to assist victims.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET CALENDAR

January 11, 2012	Budget packets mailed out to departments
January 17, 2012	Budget Training Class
February 8, 2012	Completed budget packets due back to Finance Department
March 7 – March 23, 2012	**Departmental budget hearings with Finance Staff and the Board of Commissioners
March 26 – April 27, 2012	Balancing the Budget
April 30 – May 18, 2012	Prepare Budget Book
May 24, 2012	Budget to Print Shop
May 29, 2012	Budget is available for public review (Headquarters Library, Lovejoy Library, Morrow Branch Library, Riverdale Library and Jonesboro Library)
June 5, 2012	*Public Budget Hearing
June 12, 2012	*Budget Adoption

*Denotes advertised meetings

** If 3 or more plan on attending, prior notification would be required for advertising purposes.

Refer to flow chart on page 89.

CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2013

Policies and Procedures

Clayton County has not adopted a formal budgetary process to prepare a five-year Capital Improvement Program (CIP). The Finance department currently consults with the Board of Commissioners to determine the future operating budget required for specific major capital improvement projects and how those projects will be funded. As part of the fiscal year 2013 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 2013, 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 2013 approved projects has been budgeted in two ways: one, as an operating expense to the specific department responsible for the project, and two, as an operating transfer to a separate Grants Fund or Capital Project Fund from the appropriated funds available in the General Fund and certain Special Revenue Funds. It is important to note, that major capital projects in the Enterprise Funds are normally not included as part of the operating budgets of those funds. These projects are usually financed by the issuance of debt with principal and interest payments spread over the approximate useful life of the asset being purchased. The result is that those users, who benefit from the existence of the asset, pay for the cost of the asset as part of their user charges. The purchase of equipment and funding for projects are included as the part of the normal operating budget of Governmental Fund types. For fiscal year 2013, the County has programmed the purchases of $1,032,281 in this type of fixed assets or capital.

This amount totaling $1,032,281 is 0.6% of total expenditures in the fiscal year 2013 budget. A detail by department of fixed assets and capital project budgets are included in the schedules that follow this discussion.

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

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

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

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

Department capital outlay requests that are deleted from the budget through any of the review processes are open to further discussion upon request by individual Elected Officials or Department Directors. Once the final review process is complete, the capital budget is approved as part of the operating budget.

Defining the Capital Improvement Plan (CIP)

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

Capital Expenditures - Charges for the acquisition of a single purchase of equipment, land, 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 2013 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 an existing Special Purpose Local Option Sales Tax (SPLOST) approved in FY 2003. In July of 2008 the citizens of Clayton County voted to extend the 1 percent sales tax for a new six year period. The new SPLOST which began in January of 2009 will be utilized to provide capital for infra-structure projects in areas such as, juvenile court, public safety, library construction and fire.

The County's portion of the new SPLOST is anticipated to be $232,065,000 and will be utilized for capital and infrastructure improvements throughout the County. Throughout the year, projects may be added or deleted to the list based on increases or decreases in the collection of SPLOST dollars. Expenditures from the SPLOST Capital Project Fund are not included in the budget. Amounts needed are amended in from fund balance to insure year-to-year budget control. Listed below is projects funded by the new SPLOST.

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

Financial Impact of Capital Expenditures on the Operating Budget

As indicated above, capital expenditures are appropriated in the fiscal year 2013 operating budget. These capital expenditures are exclusively, with a few exceptions, for replacement equipment, which has either become obsolete or has met its useful life. Therefore, it is the determination of the County that these expenditures of funds will impact the current operating budget as well as have an impact on future operating budgets. The impact on operating budgets for approved capital projects is reflected in the FY 2013 budget.

Financial Impact of Capital Projects on the Operating Budget

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

Regardless of how the projects are funded, when these projects are completed they often have the potential of having a significant financial impact on the operating budget. Although there were not specific "capital projects" budgeted through the FISCAL YEAR 2013 budget process, there are several on-going capital projects that impact the operating budget of the current and subsequent fiscal years. This will give the county the ability to better meet the current needs for the citizens. The following provides a discussion of capital projects that are currently underway.

Lovejoy Recreation Center – is in the construction phase and funded by the 2004 SPLOST Funds. The Center is located in Lovejoy and is approximately 30,000 square feet. The new facility houses a gymnasium, class rooms, meeting rooms, fitness rooms, game rooms, pools and kitchens. It is anticipated that the completion will be in October, 2012.

CONSTRUCTION EXPENDITURES	ACTUAL FY 2011	ESTIMATE FY 2012	ESTIMATE FY 2013
Capital Outlay	39,620	716,635	6,583,412

When the new Recreation Center opens it will need to be staffed. The facility will also need minor equipment and various services. The budget for the center will be based on past experience with new recreation facilities.

IMPACT ON OPERATING BUDGET	ESTIMATE FY 2012	ESTIMATE FY 2013	ESTIMATE FY 2014
Personnel Services	-	240,623	315,145
Operating Expenses	-	27,050	83,050
Capital Outlay	-	20,951	-
Total	-	288,624	398,195

Juvenile Justice Center – The Juvenile Justice Center is funded by the 2009 SPLOST funds and is in the construction phase at 85% completion by the end of fiscal year 2012. The 61,914 square foot, four story building is located next to the Clayton County Court House. It is anticipated that the construction phase will be completed in mid-August 2012 and will be in the operational phase by mid-August 2012.

CONSTRUCTION EXPENDITURES	ACTUAL FY 2011	ESTIMATE FY 2012	ESTIMATE FY 2013
Capital Outlay	1,263,083	8,637,996	5,098,921

The Juvenile Court has existing infrastructure and personnel. The new facility will allow for the consolidation of all activities into one location eliminating $38,920 for the rental of a satellite location.

South Police Precinct – The South Police Precinct is in the construction phase and funded by the 2009 SPLOST Funds. It is located in Lovejoy. It is anticipated that the completion will be in December 2012 and will be in the operational phase by the end of fiscal year 2013.

CONSTRUCTION EXPENDITURES	ACTUAL FY 2011	ESTIMATE FY 2012	ESTIMATE FY 2013
Capital Outlay	1,253	106,713	974,434

While the new precinct will be manned with existing police personnel the facility will require various additional operating expenses associated with an additional location.

IMPACT ON OPERATING BUDGET	ESTIMATE FY 2012	ESTIMATE FY 2013	ESTIMATE FY 2014
Personnel Services	-	-	-
Operating Expenses	-	-	83,145
Capital Outlay	-	-	-
Total	-	-	83,145

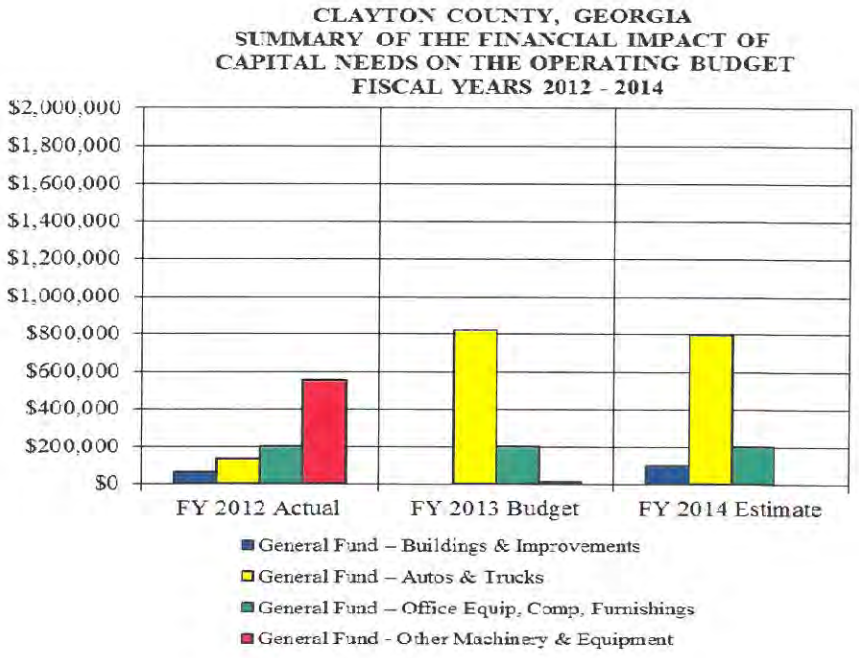
Capital Improvement Program Future

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.

CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2013

FISCAL IMPACTS ON OPERATING BUDGET	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014
General Fund – Buildings & Improvements	$ 62,141	$ 0	$ 100,000
General Fund – Autos & Trucks	$ 133,527	$ 820,951	$ 800,000
General Fund – Office Equip, Comp, Furnishings	$ 200,993	$ 200,000	$ 200,000
General Fund – Other Machinery & Equipment	$ 554,699	$ 11,330	$ 0
Total	$ 951,360	$ 1,032,281	$ 1,100,000
Annual Change Amount	N/A	$ 80,921	$ 67,719
Percentage Change	N/A	8.51%	6.56%

The information on the schedule above and the chart that follows outlines the fact that ongoing capital maintenance for Clayton County has a slightly larger impact on the FY 2013 general fund budget than in prior years. Current economic conditions have impacted decisions to fund capital projects out of the general fund.

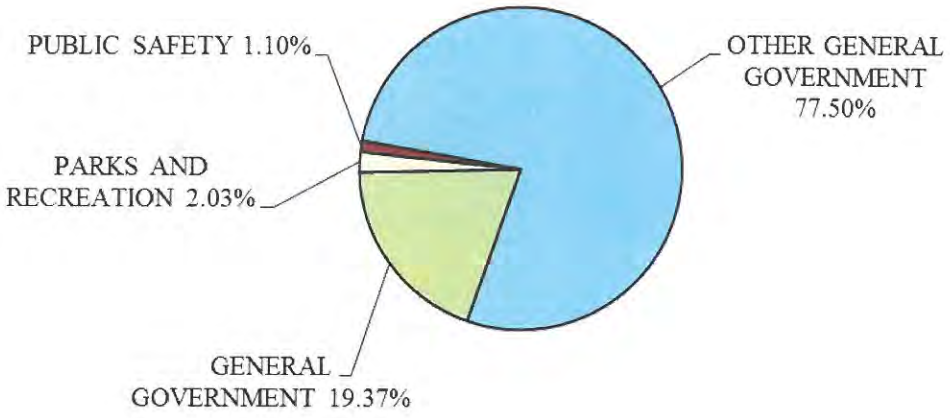


CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2013

	FY 2013 ADOPTED
GENERAL GOVERNMENT	
FINANCE DEPARTMENT	
Upgrade PC Countywide	200,000
TOTAL GENERAL GOVERNMENT	200,000
PUBLIC SAFETY	
EMS	
Replace Lifepak Units	11,330
TOTAL PUBLIC SAFETY	11,330
PARKS AND RECREATION	
RECREATION	
Vehicle for the Lovejoy Recreation Center	20,951
TOTAL PARKS AND RECREATION	20,951
OTHER GENERAL GOVERNMENT ADMINISTRATION	
OTHER GOVERNMENT SERVICES	
Vehicle Replacement Reserve	800,000
TOTAL OTHER GENERAL GOVERNMENT	800,000
TOTAL CAPITAL PROJECTS BUDGET	$ 1,032,281

CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2013

FUNCTION	AMOUNT	PERCENT
OTHER GENERAL GOVERNMENT	$ 800,000	77.50%
GENERAL GOVERNMENT	200,000	19.37%
PARKS AND RECREATION	20,951	2.03%
PUBLIC SAFETY	11,330	1.10%
TOTAL	$ 1,032,281	100.00%



THIS

PAGE

INTENTIONALLY

LEFT

BLANK

Board of Commissioners
Mission, Goals, Objectives, 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, and a growing corporate skyline. 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 Objectives)

Departmental Goals

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 Objectives for FY 2013

1. Communicate projects status to citizens on a regular basis.
2. Adopt a code of ethics to insure integrity.
3. Identify opportunities where the amount of local taxes paid is replaced by a reduction in taxes assessed by other units of government.
4. Utilize fees received for services rendered to reduce tax assessments.
5. Conduct a plan for a total infrastructure assessment to meet the County's future operating needs.
6. Ensure that the citizen's needs are being properly addressed by focusing on quality customer service.
7. Reorganization of County Government for efficiency and effectiveness.
8. Provide a safe and friendly work environment for all County Employees.
9. 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 2014 and Beyond

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

Board of Commissioners (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Minutes and Agenda Items Prepared Without Error	100%	100%	100%	100%
Notices of Special Called Meetings Issued Within 24 hours of Meeting	100%	100%	100%	100%

Board of Commissioners
Mission, Goals, Objectives, Performance Measurements and Budget

Board of Commissioners (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	945,668	861,437	1,078,868	1,348,840
Operations	135,585	137,858	167,315	124,000
Total	**1,081,253**	**999,295**	**1,246,183**	**1,472,840**

Board of Commissioners (Hotel/Motel Tax Fund 2%)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	13,557	13,148	-	-
Total	**13,557**	**13,148**	-	-

Board of Commissioners (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Chairman Board of Commissioners	E	1	1	1
Commissioners	E	4	4	4
County Manager	A	0	1	1
Chief of Staff	A	1	1	1
Director of Planning & Policy	40	1	1	1
Administrative Assistant II	28	1	1	1
Constituant Services Manager	24	0	1	1
Public Relations Specialist	24	1	0	0
Clerk of Commission	20	1	1	1
Office Manager	20	1	1	1
Constituent Aide	20	2	2	2
Assistant to Chairman	20	1	1	1
Assistant Clerk of Commission	17	1	1	1
Administrative Assistant	16	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		17	18	18

Board of Commissioners (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Buildings and Maintenance
Mission, Goals, Objectives, Performance Measurements and Budget

Buildings & Maintenance (Mission Statement)

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

Buildings & Maintenance (Functions)

Building Maintenance strives to maintain and improve the condition of the current and future facilities in order to provide the employees and public with safe, healthy and attractive structures. This department is responsible for the plumbing, lighting, HVAC, electrical, painting, safety, security, renovations and building projects for over 256 buildings (consisting of over 3,175,988 square feet) throughout the county.

Buildings & Maintenance (Goals and Objectives)

Departmental Goals

1. To provide proactive preventative maintenance of facilities through the planning and implementation of quality, cost-effective construction, maintenance and repairs.
2. To implement the proactive procedures needed to ensure the healthy environment of the county facilities.
3. Continue to incorporate the newly added responsibility of the installation of alarms, cameras and other security equipment.

Departmental Objectives for FY 2013

1. To maintain and improve the condition of the current facilities in order to attend to the daily maintenance needs of the County.
2. Training of employees in procedures regarding air quality and UV Systems.
3. Acquire the equipment and training in Alarms, cameras and other security equipment needed to adequately oversee this important aspect of maintenance.

Departmental Issues for FY 2014 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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Total Square Footage County Buildings:	3,175,988	3,181,288	3,186,688	3,324,688
Average Cost of Job:	$220,800	$220,000	$221,420	$22,000
Number Buildings Maintained:	256	257	257	258
Total Maintenance Costs:	1,659,592	1,877,147	2,190,000	1,650,000
Maintenance Costs Per Square Foot:	0.52	0.59	0.69	0.50

Buildings & Maintenance (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,243,175	1,215,500	1,258,313	1,289,083
Operations	870,175	843,685	1,036,163	825,224
Capital Outlay	52,114	124,003	43,121	-
Total	**2,165,464**	**2,183,188**	**2,337,597**	**2,114,307**

Buildings and Maintenance
Mission, Goals, Objectives, Performance Measurements and Budget

Buildings & Maintenance (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
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	2	2	2
TOTAL # OF POSITIONS:		24	24	24

Buildings & Maintenance (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Central Communications
Mission, Goals, Objectives, Performance Measurements and Budget

Central Communications, E-911 (Mission Statement)

To provide a critical communications lifeline to citizens and public safety responders; providing diligent, courteous service with honor, integrity, transparency and professionalism.

Central Communications, E-911 (Functions)

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

Central Communications, E-911 (Goals and Objectives)

Departmental Goals

1. Complete the installation and implementation of a new, leading-edge Computer Aided Dispatch system within the Communications Center.
2. Ensur that emergency fire calls are dispatched in a timely manner.

Departmental Objectives for FY 2013

1. Work closely with providers of newly approved software and hardware systems to ensure a smooth transition from older technology.
2. Schedule and conduct training for personnel for the utilization and maintenance of new systems.
3. Maintain close ties with departmental and County Information Technology departments in order to experience maximum benefit from the new systems.
4. Provide ongoing training to personnel stressing the importance of timely dispatching.
5. Increase the percentage of emergency fire calls dispatched within 60 seconds of completed 911 calls by 8% (from 67% to 75%) over previous year performance.

Departmental Issues for FY 2014 and Beyond

1. Improve level of services in conjunction with any improved technology.
2. Continue to instill trust and confidence in all citizens that require the use of emergency services.
3. Improve radio and CAD technology, therefore, providing better coverage for public safety personnel.

Central Communications, E-911 (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Total 911 Calls:	398,410	425,117	477,776	480,000
911 Calls Dispatched Within 1 Minute	65%	65%	67%	75%
Law Enforcement Calls For Service:	179,582	179,582	182,220	183,000
Officer Initiated Law Enforcement Calls:	156,357	156,357	158,100	160,000

Central Communications (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	462,738	459,416	464,497	476,258
Operations	1,100	1,196	7,705	2,405
Total	**463,838**	**460,612**	**472,202**	**478,663**

Central Communications
Mission, Goals, Objectives, Performance Measurements and Budget

E-911 Fund				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	2,508,333	2,317,535	2,757,505	2,766,955
Operations	1,668,912	1,485,572	1,600,170	986,669
Capital Outlay	-	2,648,577	95,731	-
Total	**4,177,245**	**6,451,684**	**4,453,406**	**3,753,624**

Central Communications (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Deputy Chief of Police	35	1	1	1
Police Major	31	1	1	1
Police Lieutenant	26	1	1	1
Office Manager	20	1	1	1
False Alarm Administrator	16	1	1	1
TOTAL # OF POSITIONS:		5	5	5

E-911 Fund (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
E-911 Operations Supervisor	26	1	1	1
Training & Professional Standards Coordinator	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	16	16	16
Communications Dispatcher I	17	8	8	8
TOTAL # OF POSITIONS:		50	50	50

Significant Staffing and Expenditure Changes

No significant expenditure and staffing changes.

Central Services
Mission, Goals, Objectives, Performance Measurements and Budget

Central Services (Mission Statement)

It is the mission of the Clayton County Central Services Department to procure goods and services with economy and quality as priorities, to analyze and maintain an ethical and organized bid system, to procure and maintain various property and casualty insurance policies which provide liability coverage and protection for physical assets for the County, to provide solutions and support in the identification and minimization of County operations risks, to identify, assess and transfer risk within contracts, to apply responsive claims management techniques to losses that occur, 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 Objectives)

Departmental Goals

1. Revise contract templates provided to vendors.
2. Improve the time it takes to complete a pre-contract.
3. Revise the Purchase Order process.
4. Reduce the time it takes to process RFB, RFP and RFQ's.
5. Continue to provide quality Warehouse Management.
6. Improve the internal process for managing the sell of county owed vehicles.
7. Increase employee awareness and the need for excellent customer service to internal and external customers.
8. Improve the time it takes to complete a print request.
9. Revise and/or create print request forms.
10. Continue to provide quality printed materials to end users.

Departmental Objectives for FY 2013

1. Research, prepare, review and forward sample contract templates to legal department to create a more effective and efficient contract template.
2. Research, prepare, review current pre-contract processes and make recommendations to improve the process and implement the changes and adjust process as necessary.
3. Research, prepare and review the Purchase orders process. Provide recommendations to the legal department to improve the process, implement changes and make adjustments as necessary.
4. Research, prepare and review the Bid process. Provide recommendations to the legal department to improve the time it takes to process a bid, implement changes and make adjustments as necessary.
5. Research on-line possibilities to improve Warehouse operations.
6. Research, prepare, and review Internal process for managing the sale of county owed vehicles, revise the process, make recommendations to improve the process, implement the changes and adjust the process as necessary.
7. Improve customer service to internal and external customers by leading by example and refresher training.
8. Research and review similar systems for possible improvements to our current system to create a more effective and efficient process.
9. Research, prepare samples and review forms for paperless process to create a more effective and efficient system.
10. Maintain effective and efficient controls of Print Shop operations

Departmental Issues for FY 2014 and Beyond

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

Central Services
Mission, Goals, Objectives, Performance Measurements and Budget

Central Services (Performance Measurements)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
1. Effectiveness of contract templates to Bidders	-	-	85%	98%
2. Efficiency of pre-contract process	-	-	85%	98%
3. Effective use purchase order process	-	-	85%	98%
4. Efficient use of the bid process	-	-	85%	98%

New department head began new performance measures in FY 2012

Central Services (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	736,856	722,255	740,558	869,684
Operations	205,755	269,315	248,709	242,525
Total	**942,611**	**991,570**	**989,267**	**1,112,209**

Central Services - Print Shop (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	250,486	214,000	233,651	197,519
Operations	(113,331)	(82,592)	(139,869)	(58,543)
Total	**137,155**	**131,408**	**93,782**	**138,976**

Central Services (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Director of Central Services	36	1	1	1
Deputy Director of Central Services	32	1	1	0
Contract Compliance Manager	30	1	1	1
Purchasing Administrator	26	0	0	1
Contracts Administrator	26	1	1	1
Contract Specialist Senior	20	0	1	1
Purchasing Specialist, Sr.	20	2	2	2
Printing Services Supervisor	20	1	1	1
Office Manager	20	1	0	1
Warehouse Supervisor	18	1	1	1
Contract Compliance Specialist	16	0	0	1
Purchasing Specialist	16	1	1	0
Assistant Printing Service Supervisor	16	1	1	1
Printing Specialist, Senior	14	2	2	1
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	1	1	1
TOTAL # OF POSITIONS:		18	18	18

Central Services (Significant Expenditure & Staffing Changes)

Delete: 1 Purchasing Specialist
1 Deputy Director
1 Printing Specialist Senior

Add: 1 Contract Compliance Specialist
1 Purchasing Administrator
1 Office Manager

Clerk of State Court
Mission, Goals, Objectives, Performance Measurements and Budget

Clerk of State Court (Mission Statement)

The Clerk of State Court is committed to providing innovative service in a manner that is courteous, responsive, and efficient. We require a high standard of performance and commitment to excellence from employees of the State Court Clerk's Office in order to provide the highest level of service to the citizens of Clayton County, the Courts and the legal community.

Clerk of State Court (Functions)

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

Clerk of State Court (Goals and Objectives)

Departmental Goals

1. To continue to provide quality, efficient and accurate service to the public, courts, legal community and other state agencies.
2. To initiate the next phase of progressing towards the implementation of the Electronic Filing System Project for the purpose of becoming more efficient and mainstreamed in our filing and docketing functions of State Court case filings.
3 To achieve the goal of preparing and scanning the remainder of the scanning project which began 2005 with the completion of year 2004 and the remainder of 2005 Criminal and Civil Files 2001 to 2005.

Departmental Objectives for FY 2013

1. Addition of a full-time employee
2. Re-classify the Traffic Division Supervisor to a Chief Deputy Clerk
3. To accomplish the goal of completing the scanning project in microfilm of the remaining 2004 and 2005 Criminal and Civil files to adhere to the mandated records retention schedule with only a one part-time employee assigned to that division.
4. To continue providing the support for the judicial operations of the State Court in the efficient and professional standard that the courts have become accustomed.

Departmental Issues for FY 2014 and Beyond

1. To continue to explore more options for advancement in technology, in order to continue providing efficient service to the public, courts, and legal community.
2. To educate and assist the public with the new procedures of an Electronic Filing System and continue to maintain the high level of efficiency, accuracy, and courtesy in customer service to all who call upon the State Court Clerk's Office.

Clerk of State Court (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Civil Cases:	8,043	6,286	9,076	9,000
Criminal Cases:	13,150	10,467	14,967	15,000
Traffic Cases:	26,105	21,823	29,508	35,200
Red Light Citations:	576	239	389	390
Parking Violations:	600	605	480	550

Clerk of State Court
Mission, Goals, Objectives, Performance Measurements and Budget

Clerk of State Court (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	1,111,945	1,078,587	1,100,292	1,076,763
Operations	50,994	33,164	44,652	40,896
Total	**1,162,939**	**1,111,751**	**1,144,944**	**1,117,659**

Clerk of State Court (Technology Fee Collection Fund)				
Expenditures/Appropriations	**2009 Actual**	**2010 Actual**	**2011 Unaudited**	**2012 Budget**
Operations	75,027	48,676	173,438	165,800
Capital Outlay	-	-	6,373	-
Total	**75,027**	**48,676**	**179,811**	**165,800**

Clerk of State Court (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
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
Deputy Court Clerk, Senior	16	2	2	2
Administrative Secretary	15	1	1	1
Deputy Court Clerk	12	12	12	12
TOTAL # OF POSITIONS:		22	22	22

Clerk of State Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Clerk of Superior/Magistrate Courts
Mission, Goals, Objectives, 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 Objectives)

Departmental Goals

1. To support the e-filing project for the courts to improve efficiency by utilizing technology.
2. To complete implementation of e-fling for UCC's.
3. To complete the transition to on-line notary applications and renewals.

Departmental Objectives for FY 2013

1. To keep our budget at the same level as last year's budget in response to the economic downturn.
2. To continue pooling our resources efficiently among each of our departments and continue recycling on a daily basis.
3. To implement e-filing of civil cases for Superior and Magistrate Courts.

Departmental Issues for FY 2014 and Beyond

1. Complete the e-filing project for civil and criminal cases for both courts.
2. To install an on-line access for jurors to make deferments, address changes and other common requests.
3. To implement E-recording standards and guidelines promulgated by PRIA for all real estate records.

Clerk of Superior/Magistrate Courts (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Civil Cases Filed: (Superior)	6,200	6,782	7,291	7,300
Criminal Cases Filed: (Superior)	10,500	11,000	11,597	11,600
Civil Cases Filed: (Magistrate)	29,947	32,124	34,280	34,310
Criminal Cases Filed: (Magistrate)	18,888	19,852	20,125	20,134

Clerk of Superior/Magistrate Courts (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,703,356	1,664,790	1,615,426	1,757,715
Operations	576,415	639,629	672,917	632,424
Total	**2,279,771**	**2,304,419**	**2,288,343**	**2,390,139**

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

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	-	-	1,992	-
Operations	27,173	955	27,812	8,000
Total	**27,173**	**955**	**29,804**	8,000

Clerk of Superior/Magistrate Courts
Mission, Goals, Objectives, Performance Measurements and Budget

Clerk of Superior/Magistrate Courts (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Clerk of Superior/Magistrate Court	E	1	1	1
Superior Court Deputy Clerk Administrator	29	1	1	1
Deputy Clerk/Superior Court	28	1	1	1
Jury Manager	21	1	1	1
Deputy Court Clerk, Supervisor	21	4	4	4
Judicial Supervisor	17	2	2	2
Deputy Court Clerk, Senior	16	3	3	3
Administrative Secretary	15	1	2	2
Deputy Court Clerk/Real Estate Indexer	14	1	1	1
Deputy Court Clerk	12	19	19	19
TOTAL # OF POSITIONS:		34	35	35

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

No significant expenditure and staffing changes.

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

Community Development/Planning & Zoning (Mission Statement)

The mission of the Community Development Department is to cultivate first class customer service, promote citizen participation to attain the highest quality of life, improve and sustain the quality of the built environment that attracts business investments in the county.

Community Development/Planning & Zoning (Functions)

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

Community Development/Planning & Zoning (Goals and Objectives)

Departmental Goals

1. Define and outline program work flows.
2. Develop Program Knowledge Base
3. Integrate SunGard's HTE technology with workflows
4. Implement Knowledge Base to improve customer service.
5. Implement IVR System for inspection requests.
6. Implement Land Resourse Management System within the Graphic Information System.
7. Reconstruct the Permit and Business License work area.

Departmental Objectives for FY 2013

1. Evaluate service delivery methods, responsiveness to service requests, and knowledge of functions
2. Develop database of Frequently Asked Questions (FAQ) and prepare standardized responses
3. Re-establish support with HTE vendor and fully implement all relevant modules of HTE
4. Compile frequently asked questions in a database usable format.
5. Research the use of field mobile devices for inspections.
6. Collect information and create related datasets.

Departmental Issues for FY 2014 and Beyond

1. Complete all workflows with revisions matching HTE application. Ensure workflows are being followed consistently.
2. Complete initial Knowledge Base database. Implement Knowledge Base to ensure quick and accurate responses to customer inquiries.
3. Pay SMA, and continue to keep maintenance payments up to date to ensure the HTE application is current and completely functional.
5. Continue to improve service delivery to customers using the IVR system, HTE and GIS.

Community Development/Planning & Zoning (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Building Permits Issued:	3,915	4,085	4,452	4,500
Permits Per Technician:	653	584	636	640
Business Licenses Issued:	6,363	6,603	6,543	6,500
Licenses Per Technician:	1,061	943	929	930
Building Inspections Performed:	8,719	8,383	8,765	8,800
Inspections Per Inspector:	1,090	1,676	1,755	1,760
Business License Inspections:	253	2,210	429	430
Planning & Zoning Inspections:	269	388	455	450

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

Community Development (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	1,311,689	1,116,696	1,378,744	1,391,467
Operations	44,269	48,504	78,684	72,561
Operating Transfer Out	6,000,027	2	-	-
Total	**7,355,985**	**1,165,202**	**1,457,428**	**1,464,028**

Planning & Zoning (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	311,707	130,923	115,270	117,109
Operations	101,352	155,703	202,607	251,362
Total	**413,059**	**286,626**	**317,877**	**368,471**

GIS (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	224,486	220,773	231,905	238,285
Operations	2,041	2,594	1,547	4,548
Total	**226,527**	**223,367**	**233,452**	**242,833**

GIS (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Capital Outlay	-	-	505,513	-

Community Development/Planning & Zoning (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Director of Community Development	38	1	1	1
Division Manager GIS	33	0	1	1
HUD Program Administrator	32	0	1	1
GIS Data Coordinator	28	0	1	1
Planning and Zoning Administrator	27	1	1	1
HUD Program Manager / CDBG	27	0	1	1
HUD Program Manager / NSP	27	0	1	1
Financial Compliance Oficer	27	0	1	1
Chief Building Inspector	24	1	1	1
Permit & License Supervisor	24	1	1	1
Senior Planner / NSP-CDBG	23	0	1	1
Plans Examiner	21	1	1	1
Office Manager	20	1	1	1
Program Specialist / CDBG	20	0	1	1
Housing Specialist Home / CDBG	20	0	1	1
Real Estate Specialist / NSP	20	0	1	1
Compliance Specialist / NSP	20	0	1	1
Network Technician I	21	0	1	1
Assistant Permit & License Supervisor	19	1	1	1
Electrical Inspector	19	2	2	2
Plumbing Inspector	19	2	2	2
Building Inspector	19	3	3	3
Mechanical Inspector	19	2	2	2

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

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Building Inspector / NSP-CDBG	19	0	1	1
Permit & License Coordinator	16	3	3	3
Administrative Assistant / CDBG	16	0	1	1
Administrative Assistant / NSP	16	0	1	1
Administrative Secretary	15	1	1	1
Planning and Zoning Specialist	15	1	1	1
Accounting Technician	14	1	1	1
Permit & License Technician	13	6	6	6
Office Assistant, Senior	10	1	1	1
TOTAL # OF POSITIONS:		29	44	44

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

No significant expenditure and staffing changes.

Corrections Department
Mission, Goals, Objectives, Performance Measurements and Budget

Corrections Department (Mission Statement)

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

Corrections Department (Functions)

To house and board inmates and provide their labor force to County departments, the Water Authority and, as available, Clayton County Municipalities.

Corrections Department (Goals and Objectives)

Departmental Goals

1. To optimize the number of inmate workers available each day by providing adequate medical care and ensuring all well inmates go to work.
2. To have classification committee meet twice a week to determine skills, security and health issues as they relate to work details; to assign inmates to details.
3. To manage all inside details for the optimum operation of the facility.
4. To provide sanitary living conditions, nutritious meals, release programs, security and healthcare for all inmates.
5. To plan for the replacement of the facility sewer line and building roof.
6. To plan for the architectural work on the visitation room/medical area & holding cell expansion, and parking lot expansion to be funded by the 2008 SPLOST.

Departmental Objectives for FY 2013

1. Provide a department director (IE. the Warden) to the corrections department.
2. Plan and implement an expansion of facilities to house and work an additional 50 inmates. Design phase should begin FY 11, and will include a dormitory and visitation room.
3. As part of the Corrections Department, continue to improve the quality of life in Clayton County by placing a premium on grass cutting, litter control, graffiti abatement and forced cleaning.

Departmental Issues for FY 2014 and Beyond

1. Plan for a new roof on the County Prison.

Corrections Department (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Capacity:	226	242	242	242
Average Number of Inmates:	219.8	232.0	236.0	242.0
Inmates per Prison Staff Member:	4.21	4.30	4.21	4.32
Total Inmate Man-hours:	275,003	279,000	280,000	315,000
Cost Per Inmate:	19,904	17,379	17,660	18,050

Corrections Department (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	3,401,495	3,301,333	3,430,336	3,600,461
Operations	713,383	702,220	737,339	767,666
Capital Outlay	260,039	28,447	-	-
Total	**4,374,917**	**4,032,000**	**4,167,675**	**4,368,127**

Corrections Department
Mission, Goals, Objectives, Performance Measurements and Budget

Corrections Department - Vending Operations (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	5,837	7,264	11,038	6,330
Total	**5,837**	**7,264**	**11,038**	**6,330**

Corrections Department (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Warden	36	1	1	1
Deputy Warden	32	1	1	1
Corrections Major	31	1	1	1
Corrections Captain	28	1	1	1
Corrections Lieutenant	26	4	4	4
Senior Counselor	26	1	1	1
Corrections Sergeant	24	5	5	5
Counselor	24	1	1	1
Corrections Officer III	21	10	17	17
Office Manager	20	1	1	1
Corrections Officer, II	20	26	21	21
Senior Trades Specialist	17	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		54	56	56

Corrections Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Department of Human Resources/Family and Children Services
Mission, Goals, Objectives, 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 & Objectives)

Departmental Goals

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

Departmental Objectives for FY 2013

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 2014 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)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	698,000	698,000	698,000	698,000

Mental Health & Retardation (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	338,250	369,000	369,000	369,000

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

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	40,000	40,000	40,000	40,000

Family and Children Services (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Capital Lease Principal Payment	151,683	151,256	145,628	-

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, Objectives, Performance Measurements and Budget

District Attorney (Mission Statement)

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

District Attorney (Functions)

Prosecution of felony crimes.

District Attorney (Goals and Objectives)

Departmental Goals

1. Continue to prosecute all defendants in an expeditious manner while utilizing our budgeted resources in an effective and efficient manor.
2. Working with all agencies of the criminal justice system, reduce the time between a defendant's arrest and case disposition.
3. Continue to protect women and children who are domestic violence victims by enhanced and focused prosecution of such crimes.
4. Reduce the time in custody defendants are in jail prior to being formally charged by indictment or accusation.
5. Continue to encourage and expand participation of defendants in the Pre Trial Intervention and Diversion Program.
6. Continue to treat everyone with dignity and respect, showing genuine care and concern for our citizens, victims, and witnesses.
7. Continue to assist crime victims in understanding the criminal justice process better, allowing them to feel more comfortable, educated, informed, and supported: thus, promoting participation and a more active role in the judicial process.

Departmental Objectives for FY 2013

1. Reduce our case load by focusing on working non jail cases for formal indictment and accusation within 9 months.
2. Reduce the court case load by disposing of indicted/accused cases with 12 months.
3. Continue to focus on the prosecution of cases involving the victimization of women and children with our Crimes Against Women and Children's Unit
4. Continue to reduce the time of jail cases from assignment to formal charges by indictment or accusation to less than 3 months.
5. Continue to develop our Pre Trial Intervention and Diversion Program to expand to100 new cases per month.
6. Implement an evaluation/feedback process to measure how our constituents assess our services.
7. Continue to work with criminal justice agencies to expand our use of technological services in an effort to become more digitally enhanced (paperless) and reduce expenses.
8. Focus on state and county budgeting processes to provide the most effective and efficient services within monetary guidelines.
9. Develop a comprehensive policy and procedure manual.
10. Continue to utilize a departmental web page to provide information to the public about the mission of the District Attorney's Office, contact numbers an timely information about the services we offer, current programs, and general case management information.
11. Establish a Crimes Against Women Unit to focus on the prosecution of domestic violence cases involving women and children who have been victimized.

District Attorney
Mission, Goals, Objectives, Performance Measurements and Budget

12. Increase the number of single and collaborative efforts to educate the community and other agencies on crime victim assitance programs, crime victims' rights, the impact of crime on victims, violence against women and related topics to 120 trainings, events and meetings this year.
13. Increase the average number of services provided to victims by victim assistance staff from 3.9 to 4.5 services per victim.

Departmental Issues for FY 2014 and Beyond

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

District Attorney (Performance Measurements)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Felony counts filed:	7,624	8,768	8,800	8,900
Felony counts disposed:	6,832	7,857	7,900	7,950
Misdemeanor counts filed:	1,431	1,646	1,650	1,700
Misdemeanor counts disposed:	2,803	3,223	3,250	3,300
Cost per count filed:	$ 386.88	$ 343.25	$ 345.39	$ 360.66
Cost per count disposed:	$ 363.59	$ 322.58	$ 323.71	$ 339.82
Average number of cases per attorney:	1,438	1,654	1,700	1,750
Victims served:	5,065	5,527	5,600	5,700

District Attorney (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	3,300,235	3,363,376	3,378,914	3,595,693
Operations	202,964	210,935	230,450	227,331
Total	**3,503,199**	**3,574,311**	**3,609,364**	**3,823,024**

District Attorney (State Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	13,461	6,719	50,010	-
Total	**13,461**	**6,719**	**50,010**	-

District Attorney (Victim Assistance Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	147,979	149,391	154,714	156,323
Operations	10,650	12,627	12,638	12,638
Operating Transfers Out	28,086	78,206	35,532	35,532
Total	**186,715**	**240,224**	**202,884**	**204,493**

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

District Attorney (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	196,250	258,971	166,633	-
Operations	6,516	23,005	65,756	-
Capital Outlay	-	6,977	-	-
Total	**202,766**	**288,953**	**232,389**	-

District Attorney
Mission, Goals, Objectives, Performance Measurements and Budget

District Attorney Child Support Recovery Unit (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	602,886	612,474	616,391	-
Operations	48,195	54,113	56,895	-
Total	**651,081**	**666,587**	**673,286**	**-**

District Attorney (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
District Attorney	E	1	1	1
Chief Assistant District Attorney	S	1	1	1
Assistant District Attorney/State-3	S	1	1	1
Assistant District Attorney/State-2	S	1	1	1
District Attorney (Child Support)	A	1	1	1
Executive Assistant District Attorney	A	1	1	1
Chief Administrator	35	1	1	1
Chief Investigator	33	1	1	1
Senior Litigation Assistant D.A.	31	6	8	8
DA Unit Supervisor	30	2	2	2
DA Training Supervisor	30	1	1	1
Senior Assistant District Attorney (Child Support)	29	1	1	1
Senior Assistant District Attorney	29	3	3	3
Investigator III	28	11	11	11
Assistant District Attorney	27	2	1	1
Investigator II	26	5	5	5
Program Development Coordinator	26	1	1	1
Child Support Administrator	25	1	1	1
Task Force Investigator	24	1	1	1
Victim Assistance Program Manager	21	1	1	1
Executive Secretary	20	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	1	1	1
Legal Assistant	17	6	6	6
Case Manager (Child Support)	16	9	9	9
Legal Secretary	15	2	2	2
Victim Advocate	15	2	2	2
TOTAL # OF POSITIONS:		68	69	69

District Attorney (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Economic Development Office
Mission, Goals, Objectives, Performance Measurements and Budget

Economic Development Officer (Mission Statement)

To improve the economic well-being and quality of life for Clayton County by creating and/ or retaining jobs and supporting or growing incomes and the tax base.

Economic Development Officer (Functions)

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

Economic Development Officer (Goals and Objectives)

Departmental Goals

1. Contact, assist and aid in the retention & expansion of existing industries and businesses in Clayton County.
2. To identify and recruit new businesses and industries in order to grow jobs, investment and the tax base, thereby improving the quality of life for the Citizens of Clayton County.
3. Support the development and redevelopment of specific areas of the county.
4. Help attract a greater diversity of jobs to Clayton County by recruiting new jobs & investment based on skill levels/abilities of existing workforce in the county.
5. To support the improvement and professional advancement of Economic Development Office staff.
6. To market the social and economic assets and advantages of Clayton County to increase public awareness, establish brand recognition and heighten commercial investment opportunities.
7. Leverage the County's Camera Ready certification to attract new film and entertainment projects.
8. Work w/ state/local partners to ensure a ready workforce for projects coming to Georgia & Clayton County.
9. Incent and attract new hotel and tourism product to Clayton County.
10 Promote and assist existing tourism product in Clayton County.

Departmental Objectives for FY 2013

Goal #1 will be accomplished via the following objectives:

1. Continue Existing Industry visitation program initiated in 2010.
2. Continue the business intelligence research begun in FY11/12 using the recently acquired Synchronist software.
3. Work with the Clayton State University Supply Chain Management Program to leverage programs and assistance for Clayton County logistics and supply chain firms.
4. Hold annual Industry Appreciation Month to showcase existing industries and major employers in the county. Travel to visit headquarters offices of county major employers to thank them for doing business in Clayton, and to discuss and identify possible issues or opportunities to assist and grow these firms.

Goal #2 will be accomplished via the following objectives:

1. Continue the implementation of development incentives identified in FY2010 as recruitment tools for attracting new business, industries and investment.
2. Cultivate economic growth in the targeted industry clusters identified in FY2010 (Bio/Live Sciences & Healthcare, Logistics & Transportation, Aerospace & Aviation, Food Processing & Manufacturing, Genealogical & Heritage Tourism, and Film & Entertainment.
3. Design and build new multi-story Economic Development "One-Stop Shop" in University Station to combine county-wide resources and strategic economic development partners into a single facility, making it easier for entrepreneurs, business & developers to find the assistance they need, and to improve the county's ability to attract jobs and investment.
4. Organize and participate in domestic and international business trade missions with strategic ED partners.
5. Continue use of resources like Co-star to develop a repository of available properties & demographic/market data to provide real-time, customizable reports to clients.
6. Attend and display at trade shows which attract our targeted industries.

Goal #3 will be accomplished via the following objectives:

1. Serve as staff liasion for the properties owned by the Development Authority of Clayton County.

Economic Development Officer
Mission, Goals, Objectives, Performance Measurements and Budget

2. Work with municipal partners, county departments and property owners to develop reviatization plans for the declining commercial corridors in Clayton County.
3. Develop and implement incentives programs and/or initiatives to foster economic growth in the county's Tax Allocation Districts and identified (re)development areas.

Goal #4 will be accomplished via the following objectives:

1. Continue the work established with the state's WorkReady program.
2. Leverage the resources of strategic partners such as the Georgia Department of Labor, Clayton State University, Atlanta Tech, Clayton Public Schools and others, to prepare the workforce in Clayton for jobs in the new economy.
3. EncourageClayton County residents to explore continuing education and training opportunities to increase their marketabilty.

Goal #5 will be accomplished via the following objectives:

1. Conduct strategic departmental planning meetings.
2. Attend required training through the Clayton County Personnel Department.
3. Participate in IEDC and other sanctioned economic development training courses.
4. Participate in continuing education, leadership and networking opportunities through trade associations, chambers of commerce, industry groups and other strategic partners.

Goal #6 will be accomplished via the following objectives:

1. Present timely economic development presentations and updates to homeowner's associations, civic groups, chambers of commerce, trade associations and other community organizations.
2. Produce regular printed & digital marketing/communications products like newsletters & reports.
3. Regularly network with industry colleagues to keep Clayton County in a positive light.
4. Execute an annual legislative and business mission trip to Washington, DC to visit elected officials, site selection and economic development consultants, and trade associations.
5. Maintain social media sites for the office (Facebook/Twitter) to promote Clayton County.

Goal #7 will be accomplished via the following objectives:

1. Launch film office website.
2. Maintain database of film-friendly sites and locations for the State of Georgia Film Office.
3. Maintain social media sites for the office (Facebook/Twitter) to promote Clayton as a film destination.
4. Work with the media to promote projects occuring in Clayton County.

Goal # 9 will be accomplished via the following objectives:

1. Promote the use of the recent hotel/motel tax increase for significant new projects like the National Museum of Commercial Aviation and an African-American experience in Jonesboro.
2. Research and identify possible and economically feasible new tourism product for the county, including working on the restoration of Historic Rex Village.

Goal # 10 will be accomplished via the following objectives:

1. Maintain contact with existing hotels in Clayton County to monitor their health.
2. Network with the hospitality/group tour industry to promote existing & future product in Clayton County.

Departmental Issues for FY 2014 and Beyond

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

Economic Development Officer (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Companies Provided Demographic Info:	208.00	220.00	225.00	230.00
Prospects Contacted Regarding Relocation:	30.00	35.00	45.00	50.00
New Jobs Created:	817	825	800	850
Cost Per New Job Created:	$ 396.53	$ 650.06	$ 844.75	$ 635.98

Economic Development Officer
Mission, Goals, Objectives, Performance Measurements and Budget

Economic Development Officer (Hotel/Motel Tax Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	265,545	347,389	385,825	328,642
Operations	58,423	188,907	289,976	211,938
Total	**323,968**	**536,296**	**675,801**	**540,580**

Economic Development Officer (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	-	-	5,000	-
Total	-	-	**5,000**	-

Economic Development Officer (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Economic Development Officer	A	1	1	1
Deputy Economic Development Officer	31	1	1	1
Marketing & Communications Project Manager	30	0	1	1
Grants & Business Development Officer	27	1	0	0
Research & Marketing Analyst	24	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		5	5	5

Economic Development Officer (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Elections
Mission, Goals, Objectives, 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 Objectives)

Departmental Goals

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 Objectives for FY 2013

1. Maintain information needed for upcoming elections.
2. Improve efficient training and teaching tools for election officials working in voting precincts.
3. Continue to handle large voter turnout due to increased voter registration.

Departmental Issues for FY 2014 and Beyond

1. Continue improving technology use during training sessions.
2. Handle increased voter turnout due to forty-five days of early voting.
3. Work to provide adequate departmental space for staff and increased voter population.

Elections (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Number of Elections Held:	2	2	2	2
Number of Election Deadlines Met:	100%	100%	100%	100%
% of Poll Officers Trained:	100%	100%	100%	100%

Elections (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	40,576	455,372	281,402	582,723
Operations	34,022	123,942	87,990	151,004
Total	**74,598**	**579,314**	**369,392**	**733,727**

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, Objectives, 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 & Objectives)

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 Objectives for FY 2013

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 implementation of three new medical units.
3. Manage the costs associated with the addition of these new units.
4. Maximize fee collection from EMS trips.

Departmental Issues for FY 2014 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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Total Calls Received:	18,842	20,713	20,700	20,750
Number of Patients Transported:	13,291	13,577	13,600	13,700
Average Response Time (Minutes):	8:24	8:17	8:17	8:17
Total Stations:	14	14	14	14
Stations With Transport Units:	9	12	12	12

Emergency Medical Services (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	6,723,064	6,553,725	7,073,254	7,141,127
Operations	385,102	423,360	441,471	489,881
Lease Payments	449,854	-	-	-
Capital Outlay	-	-	130,000	11,330
Total	**7,558,020**	**6,977,085**	**7,644,725**	**7,642,338**

Emergency Medical Services (Other County Grants Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	-	4,336	236	-

Emergency Medical Services
Mission, Goals, Objectives, Performance Measurements and Budget

Emergency Medical Services (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Deputy Chief- Planning	30	1	1	1
Fire/EMS Instructor III	27	1	0	0
EMS Captain	27	3	4	4
Paramedic Lieutenant	26	3	3	3
Paramedic Sergeant	24	31	29	29
Fire Sergeant	24	4	6	6
Fire Medic	22	21	19	19
Firefighter III	20	7	4	4
Firefighter II	19	17	15	15
Firefighter I	18	21	28	28
Administrative Secretary	15	1	1	1
Principal Secretary	13	1	1	1
TOTAL # OF POSITIONS:		111	111	111

Emergency Medical Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Extension Services
Mission, Goals, Objectives, 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 Objectives)

Departmental Goals

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 Objectives for FY 2013

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.
4. **Family and Consumer Sciences will provide educational programming in the following areas:**
   Financial Literacy, ServSafe Food Safety Certifications, Chronic Disease Prevention, Housing/HUD counselingForeclosure prevention, delinquency & default, Child Development/Parenting Education, Foods & Nutrition, Food Preservation, Clayton on the Move and Grassroots leadership
5. **4-H Youth Development will provide the following programming:**
   5 in classroom session for 3400 5th graders, 3500 youth will participate in one or more of the following activities;public speaking, portfolio development, Consumer judging, Horse club, camp, Cooking Club, Community Service, Leadership development,environmental education and energy conservation
6. **Agriculture and horticulture Programming**
   Increase attendance at Jonesboro Farmers Market, establish Food Business incubator, establish Extension gardening radio show, establish 6 more community gardens, incorporate food preservation into\blish more community gardensprograms, Manage Master Gardener program and coordinate or teach Ag/Hort/environmental classes to citizens,
7. **Provide Sat workshops for first time youth offenders**

Departmental Issues for FY 2014 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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Home Site Visits:	31,328	32,385	34,319	35,000
Volunteer Hours:	3,315	3,450	4,048	4100
Soil Samples:	155	160	183	200
4-H Enrollment:	3,675	3,700	4,008	4200
Particpants at District Publiic Speaking	81	79	77	90
Community Gardens	0	12	6	6
Farmers Market Attendance	1,200	2,000	2,500	3000
Classes Coordinated/Taught	220	227	166	219
Parents as Teachers in ABC's of Parenting	690	723	730	798
Clayton on the Move participants	0	375	375	400
Grassroots Leadership participants	22	24	25	25

Extension Services
Mission, Goals, Objectives, Performance Measurements and Budget

Extension Services (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	205,508	196,854	207,908	213,608
Operations	33,565	37,977	39,215	31,023
Total	**239,073**	**234,831**	**247,123**	**244,631**

Extension Services (Drug Abuse Treatment and Education Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	282	-	1,500	1,500
Operations	7,284	6,732	7,000	5,000
Total	**7,566**	**6,732**	**8,500**	**6,500**

Extension Services (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	41,214	20,391	90,842	-
Operations	3,239	4,108	71,089	7,403
Total	**44,453**	**24,499**	**161,931**	**7,403**

Extension Services (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
County Extension Coordinator	S	1	1	1
Cooperative Extension Agent	S	1	1	1
County Extension Agent	S	1	1	1
Secretary/Extension Office	S	1	1	1
Principal Secretary	13	2	2	2
Horticulture Program Assistant	10	1	1	1
TOTAL # OF POSITIONS:		7	7	7

No significant expenditure and staffing changes.

Finance Department
Mission, Goals, Objectives, 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 Objectives)

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 2009 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 2010 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 accurate and timely payroll operation.
6. To operate the County Mail Room.

Departmental Objectives for FY 2013

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 2014 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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Checks processed by AP per employee:	11,942	12,112	12,200	12,250
Budget per analyst. (millions):	$89.6	$83.3	$83.7	$85.4
Monthly Journal Entries:	353.0	355.0	360.0	375.0
AR invoices per employee:	2,843.0	2,850.0	2,855.0	2,900.0
Received Certificate of Achievement for CAFR:	Yes	Yes	Yes	In Process
Received Distinguished Budget Award:	Yes	Yes	Yes	Submitted

Finance Department (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	2,395,636	2,376,941	2,758,393	2,780,929
Operations	17,822	(64,910)	191,435	162,785
Capital Outlay	66,942	-	-	-
Total	**2,480,400**	**2,312,031**	**2,949,828**	**2,943,714**

Finance Department
Mission, Goals, Objectives, Performance Measurements and Budget

Finance Department - Mailroom (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	53,673	54,546	58,105	58,173
Operations	518,140	548,942	545,688	545,688
Total	**571,813**	**603,488**	**603,793**	**603,861**

Finance Department (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Director Finance/Comptroller	38	1	1	1
Asst Fin Director/Fin Sys Sec Officer	34	1	1	1
Fin. Budget and Special Projects Mgr.	32	1	1	1
Grants and Contracts Manager	32	1	1	1
General Accounting Manager	32	1	1	1
Financial Reporting Manager	32	1	1	1
Pension Manager	30	1	1	1
Financial Reporting Analyst	28	1	1	1
Payroll Manager	27	1	1	1
Senior Accountant	27	1	1	1
Financial Management Analyst	27	2	2	2
Accounts Payable Manager	27	1	1	1
Accounts Receivable manager	27	1	1	1
Senior Treasury Manager	27	1	1	1
Finance Grants Analyst Senior	26	1	1	1
Principal Accountant	25	2	2	2
Grants Analyst HUD	25	1	1	1
Principle Accountant S.P.L.O.S.T	25	1	1	1
Pension Accounting Analyst	25	1	1	1
Payroll Technician, Senior	18	1	1	1
Financial Acct/Computer Technician	17	1	1	1
Accounting Technician, Senior	17	2	2	2
Payroll Technician	16	3	3	3
Administrative Assistant/Records Ret Specialist	16	1	1	1
Administrative Assistant/Stenographer	16	1	1	1
Accounting Technician	15	11	11	11
Mail Clerk	12	1	1	1
TOTAL # OF POSITIONS:		42	42	42

Finance Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Fire Department
Mission, Goals, Objectives, Performance Measurements and Budget

Fire Fund (Mission Statement)

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

Fire Fund (Functions)

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

Fire Fund (Goals and Objectives)

Departmental Goals

1. Automate the Standard Operating Guidline Addition/Revision Procedure.
2. Convert current Records Management System to web Based platform to streamline operations.
3. Complete Cross Training of Administrative Staff in all disciplines at a rate of 3 deep to ensure continuity of service.
4. Reduce Emergency Response times for continued compliance with NFPA 1710.

Departmental Objectives for FY 2013

1. Improve on the level of services offered to the public through the implementation of new facilities, technologies & stategies.
2. Develop a Cost Recvoery Plan to recover 80% of emergency service expenses provided to Non-Residents.

Departmental Issues for FY 2014 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 through CFN.
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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Total Fire Calls:	836	1,096	1,166	1,240
Number of False Calls:	1,097	721	767	816
Haz Mat Calls:	393	462	491	522
Miscellaneous Calls:	4,168	4,168	4,434	4,717
Fire Inspections Performed:	3,221	3,221	3,427	3,646
Average Response Time (Minutes):	7:02	7:26	6:50	6:45

Fire Fund

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	17,776,174	17,039,125	17,555,367	16,833,730
Operations	2,293,744	2,197,551	2,543,724	2,012,606
Capital Lease Principal Payment	242,040	234,160	232,737	-
Capital Outlay	1,040,344	2,945,557	292,100	-
Total	**21,352,302**	**22,416,393**	**20,623,928**	**18,846,336**

Fire Department
Mission, Goals, Objectives, Performance Measurements and Budget

Fire Department (Other County Grants)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	51,803	26,373	201,224	-
Capital Outlay	-	-	8,946	-
Operating Transfer Out	-	-	71,037	-
Total	-	-	**71,037**	-

Information Technology Admin (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	-	33,532	137,112	-
Capital Lease Principal Payment	-	266,990	769,525	316,525
Capital Outlay	-	657,523	4,348,671	-
Total	-	**657,523**	**4,348,671**	-

Emergency Management (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	117,522	66,900	189,270	183,316
Operations	42,594	52,520	56,737	22,426
Total	**160,116**	**119,420**	**246,007**	**205,742**

Emergency Management (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	70,955	70,955	70,955	-
Operations	14,053	263,404	84,966	70,955
Total	85,008	**334,359**	**155,921**	**70,955**

Fire Fund (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Fire Chief	39	1	1	1
Assistant Fire Chief	35	2	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	7	7	7
Fire Captain Support Services	28	1	0	0
Fire Captain (Inspector III)	28	1	0	0
Fire Captain	28	4	6	6
Paramedic Lieutenant	27	26	24	24
Fire Lieutenant	26	29	37	37
Life Safety Education Officer/Lt.	26	1	0	0
Fire Lieutenant (Inspector II)	26	5	0	0
Systems Analyst/Fire	25	1	1	1
Statistical Data Analyst	25	1	1	1
Paramedic Sergeant	25	5	16	16
Inventory Control Supervisor	25	1	1	1
Fire Sergeant	24	46	35	35
Fire Medic	23	14	28	28

Fire Department
Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Firefighter III	21	13	11	11
Office Manager	20	1	1	1
Firefighter II	20	46	32	32
Firefighter I	19	39	43	43
Fire Supply Specialist	19	1	1	1
Administrative Secretary	15	2	2	2
Principal Secretary	13	1	1	1
TOTAL # OF POSITIONS:		251	253	253
Emergency Management (Personnel)				
Emergency Management Operations Officer	25	1	1	1
Homeland Security Operations Officer	25	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		3	3	3

Fire Fund (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Garage
Mission, Goals, Objectives, 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 & Objectives)

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 Objectives for FY 2013

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 2014 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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Number of Vehicles in County Fleet:	1,234	1,268	1,341	1,341
Vehicles Serviced (County and Contracted):	1,279	1,294	1,390	1,400
Number of Work Orders:	8,300	8,448	8,584	8,600
Average Repair Costs per Month:	$125,982	$126,221	$132,803	$134,000

County Garage (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,099,461	1,059,733	1,142,637	1,187,842
Operations	3,582,814	3,786,760	3,708,301	4,376,725
Capital Outlay	350	7,956	-	-
Total	**4,682,625**	**4,854,449**	**4,850,938**	**5,564,567**

County Garage (Reimposition SPLOST 2009 Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Capital Outlay	100,000	-	-	-

County Garage (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Director of Fleet Maintenance	34	1	1	1
Assistant Director of Fleet Maintenance	25	0	1	1
Shop Foreman	23	1	1	1
Office Manager	20	1	1	1
Heavy Equipment Lead Mechanic	20	1	1	1

Garage

Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Lead Mechanic	20	1	0	0
Inventory Manager	18	1	1	1
Heavy Equipment Mechanic	17	5	5	5
Mechanic- Senior	16	6	6	6
Administrative Secretary	15	2	2	2
Parts Assistant	13	1	1	1
Fuel Attendant	9	1	1	1
TOTAL # OF POSITIONS:		21	21	21

County Garage (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Indigent Defense 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 defendants.

Indigent Defense (Goals and Issues)

Departmental Goals

1. Provide quality representation for the Indigent
2. Provide oversight of conflict case assignments
3. Reduce the cost of representation by the panel attorneys in State and Superior Court

Departmental Issues for FY 2013

1. Adhere to GPDSC guidelines
2. Enforce guidelines set forth by the Governing Committee
3. Implement a per diem in State Court plea cases, thereby reducing costs

Departmental Issues for FY 2014 and Beyond

1. Work in conjuction with Circuit Public Defender to maintain expedious representation

Indigent Defense (Performance Measurements)

*Indigent defense	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Total Cases - Panel Attys, Public Def, Lister/Holt	15,319	15,358	15,198	15,000
Total Cases - Panel Attorneys Only	1,459	550	521	500
Cost Per Case (Average) Panel Attys Only	$56	$932	$900	$750
Cost Per Defendant (Average)Panel Attys Only	$61	$985	$950	$830

Indigent Defense (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	168,743	105,499	104,958	163,069
Operations	4,460,263	3,707,430	2,679,800	2,734,418
Total	5,302,737	3,812,929	2,784,758	**2,897,487**

Indigent Defense (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Director, Indigent Defense	23	1	1	1
Principal Secretary	13	1	1	1
Court Panel Assistant	17	0	1	1
TOTAL # OF POSITIONS:		2	3	3

Indigent Defense (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Information Technology
Mission, Goals, Objectives, 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 or 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 & Objectives)

Departmental Goals

Administrative Services

1. Provide high-quality and timely services with a 95% satisfaction rate based on number of return visits and survey results.
2. Manage resources effectively by averaging 1,808 hours of work comleted by each employee; experiencing a long life for 90% of technology investments; and completing 95% of projects within budget.
3. Seek the establishment of true enterprise IT by provisioning for the migration of all IT-related hardware and staff to Information Technology; measuring and priorities at the end of evaluation period, success by the relevance and attainment of strategic, enterprise IT objectives.
4. Seek the establishment of an IT Executive Council, created and empowered by the Board of Commissioners, to establish policies and procedures that relate to enterprise IT, along with providing short term and long term planning and oversight of IT initiatives throughout the county; measured by the relevance and attainment of policies at end of evaluation period.
5. Provide technical training resources for County employees with 95% availability and accessibility to all County employees on the County network/domain server thereby developing a more technically savvy enterprise and equipping employees with the computer skills needed to perform routine job duties and preparing employees for future technology advancements.
6. Provide instructor-led technical training to a minimum of 150 employees for three (3) standard software packages.

Enterprise Infrastructure/Operations

1. Limit distractions and disruptions to business operations by resolving technical issues within two (2) business days of report of issue.
2. Reduce outside vendor circuits to reduce annual, recurring costs.
3. Reduce analog line recurring costs.

4. Reduce annual recurring costs for Blackberry devices (eventually eliminating the need for the Blackberry server and maintenance).
5. Reduce costs for power and decrease cooling requirements.
6. Improve technologies for continuous improvement of technical services.

Enterprise Applications Support

1. Reduce backlog of project work and support requests by 30% while continuing to complete new work requests.
2. Convert operational data into useful information for better decision making, reduced time required to locate information, detection of trends, forecasting, and elimination of duplication of work.

Enterprise Emergency Systems Support

1. Deliver continuous improvement of technical services for emergency systems.

Enterprise Archives and Records Support

1. Optimize storage capacity by 10%.
2. Reduce the storage capacity lost to records that are past the retention date.
3. Remain 100% compliant with State and County regulations.
4. Increasing record storage efficiency and accountability by 30%.

Departmental Objectives for FY 2013

Administrative Services Division

1. Analyze processes and implement improvement measures where necessary.
2. Implement project management process and controls.
3. Implement new purchasing and payment tracking process and controls.
4. Reorganize duties to maximize efficiency.
5. Collaborate with other departments to develop enterprise perspective.
6. Collaborate with other departments to develop enterprise perspective.
7. Leverage existing platforms and technologies to develop a virtual, technical library with 98% availability.
8. Develop and deliver a technical training program with a 95% satisfaction rate.

Enterprise Infrastructure/Operations

1. Solve or escalate issues to the appropriate tier-II support operation within one (1) hour of initial notification of issue; Tier-II support makes first contact with user within one (1) business day of escalation; issue is resolved by next business day or in the event parts must be ordered, user is contacted to be informed of delay.
2. Increase use of remote diagnostic and support capabilities by 25%.
3. Extend fiber optic cabling to 70% of satellite offices.
4. Extend the Voice over Internet Protocol (VoIP) phone system to 80% of satellite offices.
5. Replace 80% of Blackberry devices.
6. Virutalize 75% of deployed servers.
7. Upgrade 100% of iSeries servers to IBM I version 7.1.
8. Implement new fax solution allowing for 100% scalability while reducing annual, recurring costs.
9. Implement a disaster recovery/business continuity site allowing for continued service within 72 hours of a catastrophic event.
10. Replace 100% of optical libraries and image archive appliances prior to discontinuance of manufacturer support.

Enterprise Applications Support

1. Implement project management process and controls.
2. Implement a communication plan to communicate status of progress and priorities to departments.
3. Implement programming enhancements designed to reduce service requests by 20%.
4. Deliver information in a logical, easily understood manner through dashboards, reporting, and other analytic tools to five (5) departments within evaluation period (eventually deploying to all departments).

5. Deliver automated process flows, document management, and online collaboration tools to five (5) departments within evaluation period (eventually deploying to all departments).

Enterprise Emergency Systems Support

1. Repair emergency equipment to 100% operability within one (1) business day of report of issue.
2. Perform diagnostic within 60 minutes of report of issue; resolve issue within same business day or escalate issue to Provider the same business day issue is reported.
3. Assist in the transition to a new Public Safety Digital Communications network by dedicating 10% of one employee's time for process analysis; 10% of one employee's time for technical analysis; and 10% of one employee's time for techical advisement.
4. Objective: Maintain communication infrastructure with 99% availability rate.

Enterprise Archives and Records Support

1. Reorganize and improve the existing storage configuration.
2. Increase record destruction by 20%.
3. Stay abreast of and in compliance with Georgia record keeping laws, the Open Records Act, County resolutions, and the State Records Committee.
4. Use technology to automate the records submission and retrieval process.
5. Leverage existing platforms and technologies to image archived records.
6. Deliver training to departments on automated submittal, retrieval, and imaging processes.

Departmental Issues for FY 2014 and Beyond

Administrative Services

1. Eliminating the high costs of production printing and maintenance of equipment for production printing.
2. Continuous improvement of IT/business unit alignment.
3. Aligning operations with the strategic objectives and priorities of the enterprise.

Enterprise Infrastructure/Operations

1. Continued training of Desktop Services on use of remote diagnostic and support tools.
2. Continued monitoring and controls to identify cost-savings initiatives while continuing to provide quality service offerings.
3. Continue to give County employees the latest technology enabling on-the-go and mobile access while remaining cost-conscience and within budget.
4. Increase response time and increasing employee productivity by ensuring their workstations are operating at optimal performance levels.
5. Establish a county-owned, countywide network of fiber optic cable, connecting all county departments and resources to a central network, allowing for reliable voice and data communications.

Enterprise Applications Support

1. Identify and implement cutting edge web trends and technology as necessary to improve service offerings.
2. Identify and implement secure extranet functionality to increase information sharing with other agencies.
3. Better understanding of enterprise processes to lead in discussion of technology for business process improvement.

Enterprise Archives and Records Support

1. Implement and maintain digital archiving to meet County archiving and record storage needs.

Information Technology
Mission, Goals, Objectives, Performance Measurements and Budget

Information Technology (Performance Measurements)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Processed Payments & Purchases	704	613	577	635
Enterprise Infrastructure/Operations Help Desk Support Requests	10,578	13,523	14,334	15,194
Enterprise Application Support Help Desk Support Requests	-	2,468	2,892	2,595
Enterprise Application Support Projects Opened	-	400	322	320
Enterprise Application Support Projects Closed	-	386	328	330
Enterprise Application Support Outstanding Requests	-	86	69	58
First Time Submittal of Records to Archives	2,678	2,693	2,688	2,680
Return of Records to Archives	3,977	4,224	5,474	5,224
Retrieval of Records to Archives	4,495	4,413	4,400	4,450

Information Technology Admin (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	3,274,821	3,314,056	3,426,803	3,426,439
Operations	1,105,126	988,757	1,056,826	1,125,785
Capital Outlay	12,240	-	9,660	-
Total	**4,392,187**	**4,302,813**	**4,493,289**	**4,552,224**

Information Technology Admin (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Capital Outlay	-	3,860,292	461,326	-

Archives & Records Retention (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	292,120	275,927	262,077	267,276
Operations	7,426	10,191	10,548	10,388
Total	**299,546**	**286,118**	**272,625**	**277,664**

Information Technology (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Director, Information Technology	38	1	1	1
Division Manager, Technical Services	33	1	1	1
Division Manager, Application Development	33	1	1	1
Division Manager, GIS	33	1	0	0
Division Manager, Systems Integration	33	1	1	1
Systems Project Manager	31	3	3	3
Communications Services Coordinator	31	0	1	1
Desktop Support Services Coordinator	31	0	1	1
Project Manager	31	1	0	0
Network Services Manager	31	1	0	0
Division Manager, Archives & Records	30	1	1	1

Information Technology
Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Enterprise Database Administrator	29	0	1	2
Systems Engineer	29	1	1	1
Programmer Analyst	29	12	12	14
GIS Data Coordinator	28	1	0	0
Enterprise Security Manager	27	0	0	1
Telecommunications Services Coordinator	27	0	1	1
Systems Administrator	27	2	2	2
Project Coordinator	27	1	0	0
Division Manager, Administrative Services	26	1	1	1
Webmaster	25	1	1	1
Communications Technician Sr	25	1	1	1
Network Technician II	24	4	0	0
Communications Technician	24	3	3	3
Enterprise Services Technician II	24	1	0	0
Desktop Support Technician II	24	0	5	5
Wireless Services Coordinator	23	1	1	1
Archives & Records Retention Coordinator	23	1	1	1
Network Technician I	21	4	0	0
Desktop Support Technician I	21	0	3	3
Archives & Records Retention Specialist	19	1	1	1
Administrative Services Specialist	18	1	1	1
Help Desk Operator	16	1	1	1
Enterprise Services Technician I	16	1	1	1
Administrative Services Assistant	16	2	2	2
IT Inventory Control Specialist	14	1	1	1
Archives Inventory Clerk	12	2	2	2
TOTAL # OF POSITIONS:		54	52	56

Information Technology (Functions)

Add: 1 Enterprise Database Administrator
2 Programmer Analyst
1 Enterprise Security Administrator

Internal Audit
Mission, Goals, Objectives, Performance Measurements and Budget

Internal Audit (Mission Statement)

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

Internal Audit (Functions)

To conduct departmental financial and operational audits.

Internal Audit (Goals and Objectives)

Departmental Goals

1. To maintain a high level of integrity, objectivity and independence while performing duties in order to serve the public's interest and honor the public's trust.
2. Safeguard County Assets.
3. Provide reasonable assurance that the internal control systems and processes are in place and actively used.
4. To audit County departments to ensure their compliance with all County, State and Federal regulations.
5. To assist the Board of Commissioners in its efforts to control and minimize fraud and abuse.

Departmental Objectives for FY 2013

1. Inventory Control.
2. Cash Handling.
3. Department Policies & Procedures.
4. Business License Audits

Departmental Issues for FY 2014 and Beyond

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

Internal Audit (Performance Measurements)

Internal Audit	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Number of Audits Completed:	24	21	56	75
County departments Audited:	7	15	0	5
Miscellaneous Audits:	1	0	0	1

Internal Audit (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personnnel Services	216,448	213,294	215,962	305,962
Operations	6,606	5,216	6,087	5,628
Total	**223,054**	**218,510**	**222,049**	**311,590**

Internal Audit
Mission, Goals, Objectives, Performance Measurements and Budget

Internal Audit (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Director, Internal Audit	34	1	1	1
Assistant Director, Internal Audit	30	1	1	1
Associate Internal Auditor	27	1	1	1
Administrative Assistant	16	1	1	1
TOTAL # OF POSITIONS:		4	4	4

Internal Audit (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Juvenile Court
Mission, Goals, Objectives, 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 and ensure that children whose well-being is threatened are assisted and protected.

Juvenile Court (Goals and Objectives)

Departmental Goals

1. To help ensure community safety by providing effective control, supervision and monitoring of juvenile offenders.
2. To protect the best interest of the child and the community, while if at all possible, leaving the child in the home.
3. To rehabilitate children through various programs and services with the result being a secure and law-abiding member of society.
4. To promote collaboration with families, community organizations and governmental agencies to treat deprivation and delinquency.

Departmental Objectives for FY 2013

1. Financial suport for the Evening Reporting Center.
2. Expansion of non-secure, cost-effective alternatives to detention and removal of deprived children from the home environment.
3. Continued collaboration with the school system and other county agencies to develop a single point-of-entry system of care.
4. Increased and more effective supervision of high-risk juvenile offenders released into the community.
5. Continued need for more staff, one judge as recommended by consultants.
6. Proper handling of a shifting workload with more emphasis on front-end services such as education, mediation, diversion and other programming as a measure to prevent future delinquency and deprivation.

Departmental Issues for FY 2014 and Beyond

1. Upgrades to existing technology and expanding those resources to increase effectiveness and efficiency of staff.
2. Continued support for the Evening Reporting Center.

Juvenile Court (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
CASA Volunteers:	200	200	144	140
Panel Volunteers:	48	45	38	35
Ankle Monitors:	140	138	197	190
High Risk Surveillance:	27	42	48	0
Second Chance Court (Extremely high risk)	41	35	18	20

Juvenile Court (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	3,670,093	3,576,800	3,599,612	3,591,312
Operations	460,239	445,681	506,431	478,417
Total	**4,130,332**	**4,022,481**	**4,106,043**	**4,069,729**

Juvenile Court
Mission, Goals, Objectives, Performance Measurements and Budget

Juvenile Court (Juvenile Supplemental Services Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	22,408	21,168	18,000	18,050
Total	**22,408**	**21,168**	**18,000**	**18,050**

Juvenile Court - County Projects (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	10,200	5,738	10,638	-
Operating Transfer Out	-	-	600	-
Total	**10,200**	**5,738**	**11,238**	-

Juvenile Court (Victim Assistance Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	39,781	-	-	-

Juvenile Court - County Grants (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	343,412	369,415	387,575	-
Operations	53,965	12,533	167,624	-
Operating Transfer Out	-	-	3,544	-
Total	**397,377**	**381,948**	**558,743**	-

Juvenile Court (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	168,916	247,310	130,409	-
Capital Outlay	65,771	1,015,773	13,371,821	-
Total	**234,687**	**1,263,083**	**13,502,230**	-

Juvenile Court (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
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	1	1	1
Child Welfare Services Coordinator	26	1	1	1
Coordinator JC Grants and Staff Dev	24	1	1	1
Mediation Program Coordinator	23	1	1	1
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	1	1	1
Truancy Supervisor	23	1	1	1
Citizen Review Panel Coordinator	22	1	1	1
CASA Volunteer Supervisor	19	4	4	4
CASA Support Services Supervisor	19	1	1	1
CASA Training Supervisor	19	1	1	1
Juvenile Court Officer II	19	4	4	4
Juvenile Court Officer	18	18	18	18

Juvenile Court

Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Juvenile Court Office Administrator Sr	18	1	1	1
Judiciary Secretary	17	3	3	3
Assistant Clerk of Court	17	1	1	1
Deputy Court Clerk- Senior	16	7	7	7
Intake Assistant	14	1	1	1
Office Assistant, Senior	10	1	1	1
TOTAL # OF POSITIONS:		60	60	60

Juvenile Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Library System
Mission, Goals, Objectives, 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 including circulation of a collection of up-to-date materials, provide public access computing and wireless acess to the internet for citizens. To provide both print and electronic information resources and assistance to citizens of all ages to use these resources and locate needed information.

Clayton County Library System (Goals and Objectives)

Departmental Goals

1. Retrofit the Headquarters Library Genealogy Room as a public computer lab.
2. 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, electronic resources and materials collections that support the school curriculum.
3. Construct, furnish and equip a new 16,000 sq. ft. N.E. Clayton branch library in Forest Park. Estimated completion in June, 2012.
4. 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.
5. Continue staff development in expertise relevant to the needs of our citizens
6. Update and strengthen the materials collection of the libraries.

Departmental Objectives for FY 2013

1. Add 20 public use computers to the existing 24 at the Riverdale Branch. To accomplish this, electrical and data service must be added. Bandwidth capacity for the internet has been upgraded.
2. Address safety and security issues at all library locations.
3. Replace 42 public use and 10 circulation desk computers which are 5+ years old and used 59+ hours per week. This is 28% of the public use computers which are overdue for replacement.
4. Address maintenance issues such as window cleaning, pressure cleaning of buildings.

Departmental Issues for FY 2014 and Beyond

1. Assure that funds available for the purchase of library materials keep up with population growth and inflation. Offer access to additional high quality online resources through the library website for remote access from home or work.
2. Fund a three year replacement cycle for public use computers, 142 computers were provided by Georgia Public Library Service in 2004 and many will need to be replaced in FY11.
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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Number of Branches:	6	6	6	6
Average Operating Hours per Week:	61	61	61	61
Library Visits	1,356,170	1,432,962	1,227,455	1,435,000
Public Use Computers Available:	138	148	152	152
Average Monthly Public Computer Use:	37,129	37,762	32,872	38,000
Attendance at Children's Programs:	61,240	61,985	53,613	63,500

Library System
Mission, Goals, Objectives, Performance Measurements and Budget

Participation - Vacation Reading Program:	6,400	3,740	3,469	3,600
Clayton County Library Card Holders:	161,766	175,341	188,329	188,500

Clayton County Library System (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	2,640,151	2,520,451	2,612,905	2,384,378
Operations	824,462	784,197	855,976	1,064,372
Total	**3,464,613**	**3,304,648**	**3,468,881**	**3,448,750**

Clayton County Library System (Other County Grants Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	4,347	19,378	-	-
Capital Outlay	-	12,429	-	-
Operating Transfer Out	-	94,457	1,905,543	-
Total	**4,347**	**126,264**	**1,905,543**	-

Clayton County Library System (Reimposition SPLOST 2009 Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	-	78,489	190,096	-
Capital Outlay	-	459,214	4,862,006	-
Total	-	**537,703**	**5,052,102**	-

Clayton County Library System (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
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	16	16	16
TOTAL # OF POSITIONS:		47	47	47

Clayton County Library System (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Magistrate Court
Mission, Goals, Objectives, Performance Measurements and Budget

Magistrate Court (Mission Statement)

The mission of the Magistrate Court is to provide accurate information to all individuals who come in contact with the Court and to remain accountable and accessible to all citizens who require the Court's assistance in resolving their criminal and civil legal disputes. In providing these services, the judges and staff of the Magistrate Court shall strive to treat all of these individuals, regardless of their station in life, with honor, dignity, respect and compassion.

Magistrate Court (Functions)

To exercise jurisdiction over civil cases where the amount claimed is less than $15,000, landlord/tenant disputes, County ordinance violations, and preliminary hearings in felony and misdemeanor 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 & Superior Court upon request.

Magistrate Court (Goals and Objectives)

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 using the electronic video warrant system for all arrest and search warrants.
2. Begin implementation of an integrated domestic violence court with federal grants funds awarded for this purpose to provide for the specialized treatment of cases involving domestic violence.
3. Continue to facilitate greater access to the court for non-English speaking citizens by developing all necessary court forms and documentation in the languages most often used in the court.
4. Continue the implementation of the electronic video warrant system and retain a consultant to begin the process of developing a caseload and caseflow analysis for the court in preparation for implementation of the e-filing system.
5. Continue to 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 Objectives for FY 2013

1. Complete the implementation of the electronic video warrant system and the e-filing system in compliance with grant funds.
2. Provide timely mandated language translation services for non-English speaking citizens.
3. Complete translation of all court-related documents into Spanish and Vietnamese.
4. Expand implementation of the modified Pre-Trial Release Program.
5. Continue to increase the number of court calendars and necessary staff to accommodate the significant increase in case filings.
6. Obtain additional staff to accommodate the increase in the number of court calendars and to began the expansion of the Pre-Trial Release Program.
7. Establish protocols and best practices & begin implementation of the Clayton County Integrated Domestic Violence Court.

Departmental Issues for FY 2014 and Beyond

1. Continue the development and expansion of the Domestic Violence Court and Pre-Trial Release Program.
2. Continue to enhance and maintain the electronic video warrant system to provide greater access to the Magistrate Court using court technology.
3. Continue to develop programs that provide greater access to the Magistrate Court for individuals having disabilities.

Magistrate Court
Mission, Goals, Objectives, Performance Measurements and Budget

Magistrate Court (Performance Measurements)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Felony Arrest Warrants:	5,329	5,637	5,838	5,968
Misdemeanor Arrest Warrants:	13,559	13,259	14,296	15,184
Search Warrants:	292	373	346	349

Magistrate Court (Performance Measurements - continued)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Bond Hearings:	9,012	8,945	9,024	9,015
Claims Cases:	3,992	5,812	5,954	6,050
Dispossessory Cases:	19,766	20,130	21,002	22,015
Ordinance Violations:	2,182	2,384	2,720	2,810
Abandoned Motor Vehicle Cases:	2,397	2,610	2,911	3,015
Temporary Protective Orders:	1,610	1,167	1,194	1,215

Magistrate Court (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	795,378	825,894	901,410	1,054,959
Operations	144,642	148,517	189,670	192,070
Total	**940,020**	**974,411**	**1,091,080**	**1,247,029**

Magistrate Court (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Chief Magistrate Court Judge	E	1	1	1
Associate Magistrate Court Judge	A	3	2	3
Law Clerk, Senior	27	1	1	1
Judiciary Secretary	17	4	4	4
Principal Secretary	13	1	1	1
TOTAL # OF POSITIONS:		10	9	10

Magistrate Court (Significant Expenditure & Staffing Changes)

Add: 1 Associate Magistrate Court Judge

Narcotics-Drug Enforcement Task Force
Mission, Goals, Objectives, 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.

Drug/Gang Task Force (Functions)

To identify violations of Federal, State Laws and County ordinances through aggressive and proactive narcotic investigations.

Drug/Gang Task Force (Goals and Objectives)

Departmental Goals

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 Objectives for FY 2013

1. Increase man power.
2. Continue to expand our information sharing with other agencies within Clayton County to include State and Federal enforcement organizations.
3. To reduce vehicle and personnel accidents by 10%
4. To address concerns presented by citizens throughtout the county concerning possible local narcotics violations.

Departmental Issues for FY 2014 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 quality of life throughout Clayton County through increased narcotics enforcement.
4. To mandate safety training for all narcotics personnel during calendar year 2012.

Narcotics (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Total Cases:	480	522	423	480
Street value of narcotics removed:	108,000,000	109,000,000	1,077,720	1,450,250
Total Arrests:	380	400	335	385

Narcotics (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,858,170	1,662,015	1,964,078	880,478
Operations	53,043	52,148	145,348	46,436
Total	**1,911,213**	**1,714,163**	**2,109,426**	**926,914**

Narcotics (Federal Condemnation Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	184,971	176,105	295,685	200,000
Operating Transfers Out	-	424,312	-	-
Total	**184,971**	**600,417**	**295,685**	**200,000**

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

Narcotics (State Condemnation Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	70,199	130,424	110,025	85,000
Total	**70,199**	**130,424**	**110,025**	**85,000**

Narcotics (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
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
Police Investigator	22	13	13	13
Principal Secretary	13	3	3	3
TOTAL # OF POSITIONS:		26	26	26

Narcotics (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Other General Government
Mission, Goals, Objectives, 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 Objectives)

Departmental Goals

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 Objectives for FY 2013

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

Departmental Issues for FY 2014 and Beyond

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

Other General Government (Performance Measurements)

Activity	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
General Fund Expenditures:	$169,057,057	$161,535,671	$167,420,427	$170,820,708
Number of Line Item Transfers:	206	158	150	155
Number of Budget Amendments:	82	63	65	70

Other General Government (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,072,726	578,845	549,207	(847,887)
Operations	20,752,241	20,825,814	15,230,794	16,252,999
Capital Lease Payment	4,000	789,762	990,159	1,061,629
Capital Outlay	418,773	102,342	862,811	800,000
Operating Transfer Out	2,690,777	2,080,724	1,526,166	1,677,918
Total	**24,938,517**	**24,377,487**	**19,159,137**	**18,944,659**

Other General Government (Other County Grants Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	2,169	-	473,186	150,000

Other General Government (Drug Abuse Treatment & Education Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	43,063	44,500	40,000	40,000

Other General Government (Victim Witness Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	90,000	90,000	-	-

Other General Government (State Narcotics Condemnation Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	-	-	90,000	90,000

Other General Government
Mission, Goals, Objectives, Performance Measurements and Budget

Other General Government (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	-	-	-	4,307,001
Operations	11,563,529	11,404,538	12,560,595	11,216,080
Capital Outlay	-	38,630	22,403,160	28,757,144
	11,563,529	**11,443,168**	**34,963,755**	**44,280,225**

Other General Government (Personnel)

No personnel in this department.

Other General Government (Local Assistance Grants)		
General Fund	**2012 Unaudited**	**2013 Budget**
Calvary Refuge	$ 25,000	$ 25,000
Alzheimers Support	35,000	35,000
Rainbow House	175,000	175,000
Arts Clayton	85,000	85,000
Clayton Soil and Conservation	4,200	4,200
Early Intervention	31,546	31,546
Family and Children Services	116,825	116,825
Community Service - Legal Aid	234,000	234,000
Family Care	22,600	22,600
Hearts to Nourish	15,000	15,000
Community Service-Rent/Utilities Aid	30,000	30,000
Housing Authority/Home Repair	30,000	30,000
Good Shepard Clinic	20,000	20,000
Vietnamese Social Center	2,500	2,500
Department of Human Resources-Health Depart	698,000	698,000
Department of Human Resources-Mental Health	369,000	369,000
Total	**$ 1,893,671**	**$ 1,893,671**
Drug Abuse Treatment & Education Fund		
DHR Mental Health	$ 40,000	$ 40,000
Substance Abuse Program	15,000	15,000
Prevention Plus	15,000	15,000
Clayton House	10,000	10,000
Total	**$ 80,000**	**$ 80,000**
State Narcotics Condemnation Fund		
Securus House	$ 60,000	$ 60,000
Southern Crescent Sexual Assault Center	30,000	30,000
Total	**$ 90,000**	**$ 90,000**

Other General Government (Significant Expenditure & Staffing Changes)

In FY 2013 employee time worked on SPLOST projects will be charged to the related project in the SPLOST Fund.

Parks and Recreation
Mission, Goals, Objectives, Performance Measurements and Budget

Parks & Recreation (Mission Statement)

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

Parks & Recreation (Functions)

To provide recreational programs and manage parks, facilities and Greenspace.

Parks & Recreation (Goals and Objectives)

Departmental Goals

1. To provide the finest multi-purpose facilities and programs for County residents, guests and visitors in order to serve their leisure needs.
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 implement department policies to provide quality administrative support to all levels of operations.
4. To maintain Accreditation from the Commission For Accreditation of Park and Recreation Agencies
5. To promote Health and Wellness through an array of Leisure Activities.

Departmental Objectives for FY 2013

1. To process 95% (with a target of 98%) of purchase order requests within four business days of receipt.
2. To pay 95% of invoices (with a target of 98%) within 30 days of receipt, in order to ensure timely payment to vendors.
3. To increase the number of participants in program/class related activities by 10% through new marketing related initiatives.
4. To maintain an efficient new hire process, orientation program and staff development.
5. To continue maintenance standards based upon operational needs and desired levels of care consistent with national standards.
6. To support the interest in educational programs and events of schools, non-governmental agencies, and other groups by developing a "Partners in Recreation" Program.
7. To increase Greenspace acreage by 10% and implement passive recreation in Historic Rex Village.
8. To evaluate and implement department processes to complete the six remaining unmet CAPRA standards.

Departmental Issues for FY 2014 and Beyond

1. Open new recreation centers.
2. Develop plans for a Parks & Recreation Administration Building thru SPLOST funds.
3. Effectively manage new programs for participants of all ages and capabilities.

Parks & Recreation (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
# of Parks:	30	30	31	30
# of Playgrounds:	21	21	22	21
# of Programs/classes offered:	250	250	265	265
# of Adult athletic leagues:	48	48	50	50
# of Special events:	15	15	18	20

Parks and Recreation
Mission, Goals, Objectives, Performance Measurements and Budget

Parks & Recreation (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	4,920,906	4,642,351	4,508,628	3,952,700
Operations	811,911	1,522,473	1,599,447	2,546,070
Capital Outlay	7,425	11,506	624,708	20,951
Operating Transfer Out	1,573	259	-	-
Total	**5,741,815**	**6,176,589**	**6,732,783**	**6,519,721**

Parks & Recreation (Recreation Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	156,085	-	-	-
Operations	619,386	-	-	-
Operating Transfer Out	41	-	-	-
Total	**775,512**	-	-	-

Parks & Recreation (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Capital Outlay	137,115	2,500	-	-
Operating Transfer Out	-	-	113,000	-
Total	**137,115**	**2,500**	**113,000**	-

Parks & Recreation (Roads & Recreation Capital Project Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	-	48,065	169,167	-
Capital Outlay	376,056	2,687,759	17,637,264	-
Total	**376,056**	**2,735,824**	**17,806,431**	-

Parks & Recreation (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	-	16,350	4,400	-
Capital Outlay	251,012	-	2,687,988	-
Total	251,012	**16,350**	**2,692,388**	-

Parks & Recreation (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Director of Parks and Recreation	38	1	1	1
Assistant Director/Parks and Recreation	34	1	1	1
Recreation Administrator	28	1	1	1
International Park Deputy Administrator	26	1	1	1
Parks Deputy Administrator	26	1	1	1
Greenspace /Openspace Superintendent	24	1	1	1
Athletic Superintendent	24	1	1	1
Sales & Marketing Manager	22	1	1	1
Therapeutic Recreation Manager	21	1	1	1
Nature Preserve Manager	21	1	1	1
Recreation Center Manager	21	3	3	3
Payroll/Office Manager	20	1	1	1
Athletic Supervisor	20	1	1	1

Parks and Recreation
Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Constituent/Special Ser Manager	20	1	1	1
Recreation Manager	20	0	0	1
Greenspace Maintenance Supervisor	20	0	0	1
Parks Maintenance Superintendent	19	1	1	1
Therapeutic Recreation Coordinator	18	2	2	2
Athletic Coordinator	18	5	5	5
Program Coordinator	18	7	7	9
Sales & Marketing Specialist	18	1	1	1
Fiscal/Procurement Coordinator	16	1	1	1
Parks Maintenance Supervisor	16	3	3	3
Payroll Assistant	15	1	1	1
Administrative Secretary	15	5	5	6
Parks Maintenance Crew Leader	14	4	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
Greenspace Coordinator	12	1	1	1
Center Maintenance Worker, Senior	12	4	4	5
Parks Maintenance Worker	10	9	9	9
Office Assistant Sr.	10	1	1	1
Program Supervisor	8	0	1	1
Parks Security Officer	8	1	0	0
TOTAL # OF POSITIONS:		73	73	79

Parks & Recreation (Significant Expenditure & Staffing Changes)

Add: 1 Greenspace Maintenance Supervisor
1 Recreation Manager
1 Administrative Secretary
2 Program Coordinators
1 Center Maintenance Worker Sr.

Personnel
Mission, Goals, Objectives, Performance Measurements and Budget

Clayton County Personnel Department (Mission Statement)

The Human Resources Department is dedicted to partnering with all County departments and offices to maximize our greatest asset-our employees. We arefocused on delivering quality customer service; and are committed to recruit, develop, and retain our workforce. We stand for integrity, efficiency, problem solving, equity, and character in all our relationships and interactions.

Clayton County Personnel Department (Functions)

To provide human resources services, which include employment, training, compensation and classification and employe benefits to County departments.

Clayton County Personnel Department (Goals and Objectives)

Departmental Goals

1. Implement new Department Director, Manager, and Supervisor performance evaluation system.
2. Implement Department Director Orientation/Training.
3. Develop an Employee Handbook.
4. Audit HRMS for accuracy and correct data as necessary.
5. Research, recommend, and develop (with the assistance of IT) an on-line application process.
6. Research and recommend a wellness program.

Departmental Objectives for FY 2013

1. Streamline recruitment and applicant process by implementing on-line application process.
2. Continue to offer training and development for all employees.
3. Continue to offer affordable medical, dental, and vision coverage to employees, retiress, and dependents.

Departmental Issues for FY 2014 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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Total Number of County Positions:	2,201	2,200	2,276	2,285
Number of Personnel Actions:	5,222	4,211	4,200	4,200

Clayton County Personnel Department (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	745,951	723,825	742,128	1,018,231
Operations	132,556	122,538	143,033	134,561
Total	**878,507**	**846,363**	**885,161**	**1,152,792**

Personnel

Mission, Goals, Objectives, Performance Measurements and Budget

Clayton County Personnel Department (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Human Resources Director	38	1	1	1
Assistant Human Resources Director	34	1	1	1
HR Officer	27	2	2	2
HR Supervisor	25	0	1	1
HR Trainer	25	1	1	1
Office Administrator	17	1	1	1
HR Analyst	16	4	4	4
HR Specialist	15	0	5	5
HR Technician	14	1	1	1
TOTAL # OF POSITIONS:		11	17	17

Clayton County Personnel Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Police Department
Mission, Goals, Objectives, Performance Measurements and Budget

Police (Mission Statement)

The Clayton County Police Department is committed to Honor, Integrity, Transparency and Prefessionalism; in providing police services to the citizens of Clayton County. We shall enforce the laws and ordinances in a fair, compassionate, ethical and impartial manner, recognizing both stautory and judicial limits of our authority, and respecting the constitutional rights of all persons.

Police (Functions)

To provide Law Enforcement, Code Enforcement and Animal Control Services.

Police (Goals and Objectives)

Departmental Goals

1. To increase the retention rate of employees by 10%.
2. Departmental accident rates, both vehicular and personnel, will be reduced by 10%.
3. Uniform patrol response time to priority 1 calls for service will be decreased by 10%.
4. To reduce citizen complaints by 10% by applying the principles and best practices of Community-Oriented, Problem Oriented and Intelligence-Based Policing.
5. All vacancies for sworn personnel will be filled.

Departmental Objectives for FY 2013

1. Retention rate of employees will be enhanced by focusing on a rigorous selection process, ensuring high quality emplyees are appointed. Current emplyees will be encouraged to remain through an enhanced employee recognition program.
2. All departmental personnel will be mandated to attend safety-related training during calendar year 2012.
3. Supervisors will be instructed to be vigilant for observations of unsafe practices by their employees.
4. Complaints, primarily demeanor-based complaints, will be tracked and analyzed in comparison with previous years' statistics as well as compared to national standards on a monthly bases.
5. Supervisors will be trained and encouraged to closely monitor subordinates' time management in call handling and other duty functions.

Departmental Issues for FY 2014 and Beyond

1. Continue the planning process and eventual opening of the new East Precinct, South Precinct and Animal Control Building.
2. Continue emphasis on partnerships in community policing, along with promoting and working towards a better quality of life for our citizens.
3. Bring the Department's technological capabilities up to the 21st century; for example, radio interoperability.

Police (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Number of Officers on Street:	124	136	163	163
Calls Dispatched:	142,000	206,000	242,000	251,000
Incident Reports:	32,047	38,000	38,560	42,000
Traffic Accident Reports:	5,521	5,630	5,400	7,522
Family Violence Reports:	2,206	2,450	2,343	2,500
DUI Arrests:	619	750	561	755
Citations:	31,243	26,710	26,710	55,000

Police Department
Mission, Goals, Objectives, Performance Measurements and Budget

Police (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	21,534,159	20,322,584	22,287,940	23,825,095
Operations	810,484	733,214	875,239	733,906
Capital Outlay	-	-	4,000	-
Total	**22,344,643**	**21,055,798**	**23,167,179**	**24,559,001**

Police (Federal Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	91,765	46,469	57,845	100,000
Capital Outlay	597,842	83,642	48,943	-
Total	**689,607**	**130,111**	**106,788**	**100,000**

Police (State Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	4,995	-	(8,500)	-
Total	**4,995**	-	**(8,500)**	-

Police (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	917,657	732,171	512,837	-
Operations	218,632	151,140	243,759	50,000
Capital Outlay	374,405	74,348	402,164	-
Operating Transfer Out	-	-	23,151	-
Total	**1,510,694**	**957,659**	**1,181,911**	**50,000**

Police - Firing Range (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	50,662	48,114	73,583	66,027
Total	**50,662**	**48,114**	**73,583**	**66,027**

Police - Firing Range (Federal Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Capital Outlay	16,948	-	-	-
Total	**16,948**	-	-	-

Police - Special Operations (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	35,679	38,538	45,243	34,326

Police - Helicopter Unit (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	243,266	215,467	218,331	257,768
Operations	161,216	57,711	241,945	85,364
Total	**404,482**	**273,178**	**460,276**	**343,132**

Police - Animal Control (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	537,536	458,395	466,312	543,845
Operations	187,639	197,119	219,679	170,000
Total	**725,175**	**655,514**	**685,991**	**713,845**

Police Department
Mission, Goals, Objectives, Performance Measurements and Budget

Police - Code Enforcement (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	982,954	968,026	996,709	1,043,839
Operations	232,905	44,263	52,125	41,650
Total	**1,215,859**	**1,012,289**	**1,048,834**	**1,085,489**

Police (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	-	-	48,800	-
Capital Outlay	-	58,391	2,437,559	-
Total	**-**	**58,391**	**2,486,359**	**-**

Animal Control (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Capital Outlay	-	-	154,550	-

Police - Police Academy (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	529,972	27,348	-	-
Operations	47,862	21,505	-	-
Total	**577,834**	**48,853**	-	-

Police (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Police Chief	39	1	1	1
Deputy Chief of Police	35	1	1	1
Police Major	31	4	4	4
Legal Advisor	31	1	1	1
Aviation Manager- Captain	31	1	1	1
Special Agent In Charge	31	1	1	1
Lead Code Enforcement Inspector	28	1	2	2
Police Training Commander Instructor III	28	1	1	1
Police Captain	28	10	10	10
Assistant Aviation Manager	28	1	1	1
Computer Programmer	27	0	0	1
Police Training Instructor II	26	2	2	2
Police Lieutenant	26	25	25	25
Police Pilot	26	1	1	1
Police Sergeant	24	33	33	33
Police Sergeant/Crime Analyst	24	1	1	1
Police Investigator	22	30	30	30
Police Observer	22	1	1	1
Crime Scene Investigator	22	11	11	11
Police Officer III	21	43	52	52
Lead Code Enforcement Officer	20	1	1	1
Police Officer, II	20	174	165	165
Helicopter Mechanic	20	1	1	1

Police Department

Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Crime Analyst	18	0	0	1
Code Enforcement Officer II	18	9	9	9
Code Enforcement Officer I	16	4	4	4
Animal Control Supervisor	15	1	1	1
Administrative Secretary	15	2	2	2
Police Services Supervisor	14	1	1	1
Animal Control Officer	13	10	10	10
Principal Secretary	13	4	4	4
Police Services Clerk	12	13	13	13
Secretary	12	6	6	6
TOTAL # OF POSITIONS:		395	396	398

Police (Significant Expenditure & Staffing Changes)

Add: 1 Computer Programmer
1 Crime Analyst

Probate Court
Mission, Goals, Objectives, 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 through the careful handling of the estates of deceased persons, the monitoring of the affairs of minors and incapacitated adults, maintaining custody of state and local vital records and through the issuance of licenses and permits according to law.

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 Objectives)

Departmental Goals

1. Continue to provide services to citizens in an effective, courteous and respectful manner.
2. Having completed the rewrite of remaining pamphlets to provide information to the public in an understandable and effective format, the next goal is to develop user friendly forms that may be completed on a PC and obtain a public PC to be used here in Probate Court.
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 Objectives for FY 2013

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 2014 and Beyond

1. Handle the ever increasing 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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Marriage Licenses:	1,385	1,607	1,267	1,270
Firearms Licenses:	3,260	3,041	2,029	2,030
Minor Guardianships:	256	250	185	190
Death Certificates:	1,126	1,121	1,681	1,690

Probate Court (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	754,748	708,657	747,068	716,740
Operations	52,499	56,292	72,264	68,215
Total	**807,247**	**764,949**	**819,332**	**784,955**

Probate Court
Mission, Goals, Objectives, Performance Measurements and Budget

Probate Court (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	7,208	7,718	15,074	-
Capital Outlay	-	15,000	-	-
Total	7,208	**22,718**	**15,074**	**-**

Probate Court (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
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	1	1	1
Deputy Register/Assistant Supervisor	15	1	1	1
Probate Court Clerk, Senior	14	5	5	5
Probate Court Clerk	12	1	1	1
TOTAL # OF POSITIONS:		12	12	12

Probate Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Professional Services
Mission, Goals, Objectives, 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 Objectives)

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

Departmental Objectives for FY 2013

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

Departmental Issues for FY 2014 and Beyond

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

Professional Services (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	4,312,469	3,499,428	3,677,100	3,433,600
Capital Lease Principal Payment	37	37	150	150
Operating Transfer Out	98,234	(29,252)	-	-
Total	**4,312,469**	**3,499,428**	**3,677,100**	**3,433,600**

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, Objectives, 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 Objectives)

Departmental Goals

1. Further explore Alternative Sentencing Programs (drug rehab programs, day reporting & assisted living, and mental health advocates).
2. Continue to provide a comprehensive training program for junior level, inexperienced attorneys.
3. Seek alternative resources to replace budget in order to support attorneys ability to continue provide higher-level representation. (I.e. finding funding for expert consultants to enhance attorney's theory of case).
4. Continue to utilize law student internships (3rd year students) to provide assistance to the office giving students job readiness skills.

Departmental Objectives for FY 2013

1. Access to Comprehensive Justice Information System (CJIS) to establish an agreement with Clayton County to be linked in with all entities that have access to CJIS). This will enable the Public Defender's Office to have necessary criminal justice data pertinent to client's case.

Departmental Issues for FY 2014 and Beyond

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

Public Defender (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Total Open/Closed Cases:	2,802	2,805	2,789	2,800

Public Defender (General Fund)

Expenditures/Appropriations	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	1,687,508	1,635,903	1,801,455	1,882,046
Total	**1,687,508**	**1,635,903**	**1,801,455**	**1,882,046**

Public Defender (Other County Grants Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	706	46,703	9,091	-
Operations	1,830	-	876	-
Total	1,830	-	876	-

Public Defender (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Administrative Assistant / Paralegal	16	0	1	1
TOTAL # OF POSITIONS:		0	1	1

Public Defender (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

Refuse Control
Mission, Goals, Objectives, Performance Measurements and Budget

Refuse Control (Mission Statement)

Provide Clayton County Government and citizens with litter control, debris removal, custodial services for County offices, landscaping, furniture moving, grass cutting of rights of way, graffiti abatement and a courier service for the County Government.

Refuse Control (Functions)

To pick up trash, cut rights of way, remove carrion, pick-up curb side debris from citizens, clean county offices, paint over graffiti in coordination with Code Enforcement, and maintain equipment.

Refuse Control (Goals and Objectives)

Departmental Goals

1. Schedule all eligible county roads to be cleaned of trash and rights of way cut in a timely manner,to include a priority system for major/symbolic thoroughfares.
2. Be aggressive in the abatement of graffiti. Initiate action and respond to County Commissioners.
3. Clean offices, tiled floors and carpeting in a proactive way, before customer complaints.
4. Move County offices as requested without looses or damage.
5. Pick up and deliver mail throughout the County in a reliable way.
6. Execute authorized pauper burials in a sensitive and efficient manner.

Departmental Objectives for FY 2013

1. Maintain sanitation in office buildings to a professional standard.
2. Give priority to cleaning of Justice Center, Juvenile Justice Center, Old Courthouse and Admin Building, Smith Street Admin buildings and Police Headquarters.
3. Pick up litter on Tara Boulevard weekly, on major/symbolic thoroughfares every two weeks, all other eligible roads on a monthly basis.
4. Be organized with adequate resources to pick up unscheduled problem areas as needed.
5. Cut grass on rural R-O-W's on a 45 – 60 day turnaround schedule.
6. Improve on organizational maintenance of grass-cutting equipment to reduce down time.
7. Achieve more economies in the use of community service workers; get more work done.
8. Perform removal services at citizens' homes within three days of request.
9. Be responsive to Commissioners in problem areas.

Departmental Issues for FY 2014 and Beyond

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

Refuse Control (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Number of County Facilities Cleaned:	42	43	43	40
Number of County Facilities Landscaped:	42	43	43	45
Number of County Dumpsters:	34	34	34	35
Number of County Roads Cleaned:	598	600	600	600
Number of Dead Animals Removed:	612	652	700	900

Refuse Control
Mission, Goals, Objectives, Performance Measurements and Budget

Refuse Control (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	1,794,286	1,654,756	1,730,585	1,705,992
Operations	226,834	246,740	211,369	219,267
Capital Outlay	-	98,805	20,700	-
Total	**2,021,120**	**2,000,301**	**1,962,654**	**1,925,259**

Refuse Control (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Corrections Lieutenant	26	1	1	1
Grass Cutting Crew Leader	17	3	3	3
Refuse Control Supervisor	16	1	1	1
Heavy Equipment Operator	15	1	1	1
Administrative Secretary	15	1	1	1
Small Engine Mechanic	13	1	2	2
Equipment Operator Senior	13	5	4	4
Refuse Control Inspector II	13	1	1	1
Custodial Supervisor	12	2	2	2
Equipment Operator	11	7	7	7
Refuse Control Inspector	11	2	2	2
Crew Worker III	10	1	1	1
Office Assistant, Senior	10	1	1	1
Crew Worker II	9	1	1	1
Crew Worker I	8	2	2	2
Custodian	8	11	11	11
Courier	8	1	1	1
TOTAL # OF POSITIONS:		42	42	42

Refuse Control (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Registrar
Mission, Goals, Objectives, Performance Measurements and Budget

Registrar (Mission Statement)

To register eligible citizens of Clayton County to vote and assign qualified registered voters to respective voting precincts in accordance to state and federal laws; to provide service to the public and the community in a professional manner.

Registrar (Functions)

To register qualified citizens to vote, train and deputize individuals for voter registration drives. To maintain accurate registration records, files, and reports required by the state. To provide accurate and updated precinct and district maps, voter list to municipalities and prospective candidates, and provide voter education.

Registrar (Goals and Objectives)

Departmental Goals

1. To provide and maintain updated and reliable information regarding new district and precinct lines due to redisticting.
2. Continue to maintain accurate voting lists.
3. Continue to improve the voting process by conducting voter education and voter outreach to the public.

Departmental Objectives for FY 2013

1. Increase the number of registered voters through registration drives and voter education.
2. Provide updated district and precinct maps due to redistricting.
3. Work with the office of the Secretary of State to implement new technology to the voter registration system.
4. Ensure that staff is adequately trained to operate new voter registration system.
5. Deputized high school registrars for High School Voter Registration Drives.
6. Provide the public with notification of district changes due to redistricting.

Departmental Issues for FY 2014 and Beyond

1. Provide services to municipalities during 2013 Municipal Elections.
2. Stay informed of pertinent information and/or changes in federal and state laws.
3. Hire full-time Election and Registration Official to ease the work load especially during voting seasons.

Registrar (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Number of Registered Voters:	147,075	144,779	149,700	151,500

Registrar (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	325,792	327,145	335,615	338,805
Operations	11,378	8,309	12,625	11,750
Total	**337,170**	**335,454**	**348,240**	**350,555**

Registrar
Mission, Goals, Objectives, Performance Measurements and Budget

Registrar (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Elections Director	31	1	1	1
Elections & Registration Official, Supervisor	21	1	1	1
Elections & Registration Official, Senior	15	1	1	1
Elections & Registration Official	13	2	2	2
TOTAL # OF POSITIONS:		5	5	5

Registrar Control (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

Risk Management
Mission, Goals, Objectives, Performance Measurements and Budget

Risk Management (Mission Statement)

To manage the Risk Management program for Clayton County Board of Commissioners. This includes the Safety Awareness and Investigations Division and the Claims Management Division. We are responsible for working with all the BOC Department Director's to improve the County's overall Safety and Loss Control program and prevent accidents and injuries to employees and others. Processing of all auto liability, general liability, public officials' liability and other liability claims. To place insurance carriers on proper notice of all claims against the County and maintain proper records of payments associated with risk related claims and the provision of insurance language to County written agreements.

Risk Management (Functions)

To manage and process claims against the County, its employees or officials. To procure insurance, on behalf of the County, to cover the catastrophic liability costs. To manage the County's safety program.

Risk Management (Goals and Objectives)

Departmental Goals

1. Reduce the time it takes to properly assign insurance language to county written agreements.
2. To timely recover the maximum dollar reimbursement possible from Insurance Carriers or individuals responsible for damages to County property.
3. Reduce the time it takes to process liability claims.
4. Increase employee awareness of safety and risk related issues.
5. Increase employee awareness to continue to provide superior customer service to internal and external customers.

Departmental Objectives for FY 2013

1. Research, prepare, review and forward insurance language to Contract Administrator, not later than (NTL), ten business days after receipt of request or NLT the established due date.
2. Review, research and prepare subrogation demand packages seeking financial restoration for the county to the responsible party no later than three (3) business days after receiving the financial responsibility decision from legal and financial documents from Fleet Maintenance.
3. Begin the claims negotiations no later than 10 business days from approval from Clayton County legal department and close out claims within 10 days of the appropriate close date; i.e. date paid, date denied, no claim received.
4. Increase work site walk through visits and or inspections from once annually to quarterly (DDC not included).
5. Improve customer service with refresher training and by leading through example and refresher training.

Departmental Issues for FY 2014 and Beyond

1. Continue to improve on the quality of customer service and communication offered to all County employees.

Risk Management (Performance Measurements)

		2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
1.	Insurance language for county written agreements prepared in a timely manner	-	-	85%	95%
2.	Demand letters prepared and to responsible agency/individual for reimbursement in a timely manner	-	-	85%	95%
3.	Liability claims process effectively administered	-	-	85%	95%

New department head began new performance measures in FY 2012

Risk Management
Mission, Goals, Objectives, Performance Measurements and Budget

Risk Management (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	631,537	673,850	700,435	391,851
Operations	90,101	20,714	80,827	69,606
Total	**721,638**	**694,564**	**781,262**	**461,457**

Risk Management (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Risk Manager	30	1	0	1
Risk Administrator	28	0	1	0
HR Safety Coordinator	28	1	0	0
HR Claims Adjuster	25	1	0	0
HR Supervisor	25	1	0	0
Risk Coordinator	18	0	2	2
HR Claims Assistant	18	1	0	0
Risk Safety Inspector	18	0	2	2
HR Safety Inspector	18	2	0	0
Risk Specialist	15	0	1	1
HR Specialist	15	5	0	0
Principal Secretary	13	1	0	0
TOTAL # OF POSITIONS:		13	6	6

Risk Management (Significant Expenditure & Staffing Changes)

Delete: 1 Risk Administrator
Add: 1 Risk Manager

Senior Services
Mission, Goals, Objectives, Performance Measurements and Budget

Senior Services (Mission Statement)

The mission of the Senior Services Department is to enhance the quality of life for Clayton County's senior adult population by promoting healthy aging and relative caregiver programs. The focus is to enable seniors to maintain their independence in the community by addressing the human services and leisure activity need. Services are provided at senior recreation facilities, intergenerational center, in the client's home or over the telephone.

Senior Services (Functions)

Promote programs for the County's senior adult population.

Senior Services (Goals and Objectives)

Departmental Goals

1. Implement a wide range of Health Promotion and Disease Prevention Programs.
2. Implement the "Lifelong Clayton Initiative" in at least three (3) cities in the County.
3. Partner with Southern Regional to implement the Care Transition Program for adults 60 years and older.
4. Develop a marketing campaign to raise awareness of the Senior Center Programs and Services to increase membership and funding.
5. Expand locations for senior adults to have access to information and services.

Departmental Objectives for FY 2013

1. Provide health and wellness classes on Chronic Disease Self Management and encourage healthy lifestyles.
2. At least 700 older adults will participate in the Annual Mayfest Health Fair.
3. Eighty-five percent (85%) of attendees at the Annual Health Preventative Clinic will receive at least a vaccination or immunization.
4. Implement at least two (2) new Community Gardens in the County. in the Lifelong Clayton Kick-off Meeting.
5. Each Senior Center will average enrolling at least ten (10) new in-county members and five (5) new out-of-county members per month.
6. Develop an information table at each senior center.
7. Partner with Atlanta Regional Commission to apply for grants.
8. Distribute department quarterly magazine and send monthly email blast about programs and events to senior adults in the county.
9. Retired Senior Volunteer Program (RSVP) members will conduct quarterly information sessions at senior centers, various churches and local organizations.

Departmental Issues for FY 2014 and Beyond

1. To continue to identify community partners and funding sources.

Senior Services (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
# of Health Programs	63	65	65	75
Senior Center Volunteers	45	48	48	45
# of New and Renewal Membership	4,128	2,879	3,500	3,200
# of Classes	222	167	220	240
# of Partnerships	23	18	25	35
# of Grants Received	4	5	5	4

Senior Services
Mission, Goals, Objectives, Performance Measurements and Budget

Senior Services (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	1,464,695	1,578,625	1,415,591	1,159,479
Operations	534,009	739,343	892,753	1,218,246
Capital Outlay	18,494	-	-	-
Operating Transfer Out	(76)	(77)	100,000	-
Total	**2,017,122**	**2,317,891**	**2,408,344**	**2,377,725**

Senior Services (Recreation Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operating Transfer Out	133,092	-	-	-

Senior Services (HUD Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	40,966	41,053	235,865	-
Operations	7,672,669	10,678,590	14,705,677	-
Capital Outlay	1,056,957	535,334	1,220,800	-
Operating Transfer Out	-	-	-	6,664
Total	8,770,592	**11,254,977**	**16,162,342**	6,664

Aging Program (Aging Grant Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	580,336	564,671	531,570	6,664
Operations	627,331	509,555	593,798	476,800
Operating Transfer Out	-	-	7,168	-
Total	1,207,667	**1,074,226**	**1,132,536**	483,464

Senior Services (Roads & Recreation Projects Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Capital Outlay	-	-	112,103	-

Senior Services (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Director of Senior Services	34	1	1	1
Assistant Director of Senior Services	28	1	1	1
Deputy Administrator	26	0	0	1
Aging Program Administrator	25	1	1	1
Senior Center Manager	21	2	2	2
Office Manager	20	1	1	1
Office Administrator Senior	18	1	1	1
Senior Center Program Coordinator	18	3	3	3

Senior Services
Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Health & Fitness Coordinator	18	1	1	1
Health & Wellness Coordinator	18	1	1	1
Kinship Care Resource Ctr Coordinator	18	1	1	1
Event Marketing Coordinator	16	1	0	0
Senior Services Financial Coordinator	16	1	1	1
Congregate Site Coordinator	16	1	1	1
Maintenance Supervisor	16	1	1	1
Fitness Instructor	16	1	2	2
Administrative Secretary	15	4	4	4
Case Manager/Aging	14	2	2	2
Principal Secretary	13	1	2	2
Special Programs Coordinator	12	0	1	1
Center Maintenance Worker Senior	12	3	1	1
Equipment Manager	12	1	1	1
Information & Referral Specialist	12	2	2	2
Kinship Care Leader	12	1	1	1
Site Coordinator Assistant	11	1	1	1
Office Assistant Senior	10	3	3	3
TOTAL # OF POSITIONS:		36	36	37

Senior Services (Significant Expenditure & Staffing Changes)

Add: 1 Deputy Administrator

School Patrol
Mission, Goals, Objectives, 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 Objectives)

Departmental Goals

1. To increase the overall vehicle traffic flow by 10%.
2. To decrease demeanor complaints by conducting spot checks of Crossing Guards by Police Personnel.

Departmental Objectives for FY 2013

1. To increase the overall traffic flow by 10%, there must be continued training for each and every guard in the unit.
2. Complaints, primarily demeanor-based complaints, will be tracked and analyzed in comparison with previous years' statistics as well as compared to national standards on a monthly bases.

Departmental Issues for FY 2014 and Beyond

1. Increase the quality of services provided to the taxpayers of Clayton County by continued evaluations of Crossing Guard assignments in order ensure the safety of school children utilizing the services being provided by the School Crossing Guards.

School Patrol (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Number of Crossing Guards:	49	55	55	55
Number of Schools Served:	32	46	46	46

School Patrol (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	370,210	349,331	372,255	366,976
Operations	7,994	7,973	8,000	8,000
Total	**378,204**	**357,304**	**380,255**	**374,976**

School Patrol (Personnel)

Only Part-Time personnel in this department.

School Patrol (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Sheriff (Mission Statement)

To work in partnership with the community while seeking to preserve a peaceful society, serve all lawful orders, attend all courts, and hold safe the County Jail to the well-being of all citizens, employees, and inmates alike.

Sheriff (Functions)

To serve as the arm of the court in all matters of criminal warrants and civil process, to attend each court session, keep safe the County Jail, provide security to the Criminal Justice Complex and any annex thereof, and general law enforcement duties.

Sheriff (Goals and Objectives)

Departmental Goals

1. Keep safe the County Jail by providing a safe and secure environment through adequate staffing, appropriate training, conscientious supervision, and compliance with accepted standards.
2. Attend each court session and therein provide service and security to that court in an effort to aid in the timely processing of all cases.
3. Diligently seek to serve and carry out all legal orders issued by the courts in both criminal and civil matters.
4. To provide security for the Criminal Justice Complex and any other annex or office maintained by any of the several courts of the County in an effort to ensure the safety of court staff and general public.
5. To continue our relationship with the Clayton County School system to ensure a safe and productive learning environment for the students and faculty.
6. To oversee and manage the Work Release Program.

Departmental Objectives for FY 2013

1. To continue to efficiently serve the courts and judges and keep pace with the extra number of courts and hours that have been, and will continue to be, demanded to keep pace with the increased population and increased duties of the courts. With the recent addition of a State Court and the expectation of additional courts to maintain the same level of security and service.
2. Excessive overtime, and the resulting strain upon staff, will continue unless acted upon in a decisive and appropriate manner.
3. To hopefully decrease overtime by working with the County Manager and Board of Commissioners to produce a stable and effective budget that addresses personnel needs.
4. To continue to explore our options of an off site work release program that with proper management and growth could produce income for the county, and eliminating direct impact upon the county jail.

Departmental Issues for FY 2014 and Beyond

1. Increases in jail population will add further strain to infrastructure and systems.
2. Increased court activity (i.e., court sessions, criminal warrants, civil processes, etc.) will drive the need for staff.
3. High mileage fleet, increased service costs, and lack of replacement vehicles may very well impact ability to carry out daily duties and operations.

Sheriff (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Criminal History Checks Processed:	183,564	187,413	190,056	190,000
Warrants Received:	10,993	11,112	11,071	11,000
Warrants Served:	9,742	9,985	9,999	10,000
Subpoenas Delivered:	11,415	11,556	11,522	11,500
Sentenced to Work Release Program:	201	200	184	200
Completed Work Release Program:	180	182	165	180
Total Admitted to Jail:	41,133	40,413	40,231	40,000

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

Total Number Released:	38,578	38,613	38,500	38,500
Total Inmates to Court:	29,843	36,102	36,000	36,000

Sheriff (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	22,689,399	23,587,049	24,525,360	22,947,343
Operations	605,438	600,543	652,859	621,702
Capital Outlay	5,000	60,146	26,026	-
Total	**23,299,837**	**24,247,738**	**25,204,245**	**23,569,045**

Sheriff - Courthouse Security (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	820,980	849,688	892,624	866,582
Operations	1,959	32,648	2,140	1,140
Capital Outlay	-	5,305	44,487	-
Total	**822,939**	**887,641**	**939,251**	**867,722**

Sheriff - Jail Operations (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	9,673,293	10,230,603	10,195,133	10,125,000
Capital Outlay	-	13,370	80,444	-
	9,673,293	**10,243,973**	**10,275,577**	**10,125,000**

Sheriff - Vending Operations (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	850	-	-	-
Total	**850**	-	-	-

Sheriff - Special Operations (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	-	67,229	60,928	65,000

Sheriff (Federal Narcotics Condemnation Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
	-	25,333.00	52,764.00	-
Capital Outlay	29,230	20,240	347,977	-
Total	29,230	45,573	400,741	-

Sheriff (Jail Construction and Staffing Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operating Transfer Out	2,338,723	1,207,300	826,500	918,882

Sheriff (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
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

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

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Work Release Coordinator	26	1	1	1
Sheriff/Lieutenant	26	13	13	13
Sheriff Correctional Lieutenant	25	1	5	5
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	16	16
Deputy Sheriff III	21	25	20	20
Deputy Sheriff II	20	52	76	70
Sheriff Correctional Officer	19	137	169	169
Administrative Supervisor	17	0	5	5
Finance Administrator/Sheriff	17	1	0	0
Accounts Coordinator	17	1	0	0
Central Records Office Coordinator	17	1	0	0
Field Operations Office Coordinator	17	1	0	0
Bond Administrator	17	1	0	0
Accounting Technician	15	4	4	4
Administrative Secretary	15	1	1	1
Principal Secretary	13	3	3	3
Sheriff Services Clerk	12	50	50	50
TOTAL # OF POSITIONS:		344	404	398

Sheriff (Significant Expenditure & Staffing Changes

Delete: 6 Deputy Sheriff II

Solicitor
Mission, Goals, Objectives, Performance Measurements and Budget

Solicitor (Mission Statement)

The mission of the Clayton County Solicitor General's Office is to serve and protect the citizens of Clayton County by carrying out our statutory duties in a manner that reflects a commitment to integrity, justice, competence and protection of the public trust bestowed upon us. The Office will protect the public from those who endanger and threaten the security of the community.

Our vision is to enhance the quality of life in our community. To aggressively advocate our cause and to be leaders in quality prosecution. We will achieve these goals by working together as a team. We will treat people with dignity, respect, honesty and fairness. We will provide all people with ethical, competent and professional service. We will treat each other fairly and insure that our office is a rewarding, challenging and enjoyable place to work.

Solicitor (Functions)

To prosecute misdemeanor, traffic and County ordinance violations.

Solicitor (Goals and Objectives)

Departmental Goals

1. Increase the conviction rate in the Solicitor General's Office and enhance the victims knowledge base concerning their rights.
2. Taking steps to become a paperless office.

Departmental Objectives for FY 2013

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

Departmental Issues for FY 2014 and Beyond

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

Solicitor (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Traffic cases received:	25,529	21,824	40,800	40,000
Criminal cases received:	15,391	10,252	10,182	10,000

Solicitor (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,949,197	1,964,187	2,042,577	2,117,723
Operations	175,326	199,863	231,018	214,385
Total	**2,124,523**	**2,164,050**	**2,273,595**	**2,332,108**

Solicitor (Victim Assistance Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	257,224	278,220	313,157	307,635

Solicitor (Other County Grants Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	120,560	107,520	86,470	-
Operations	25,000	-	8,957	8,957
Operating Transfers Out	-	-	9,081	-
Total	**145,560**	**107,520**	**104,508**	**8,957**

Solicitor

Mission, Goals, Objectives, Performance Measurements and Budget

Solicitor (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
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	3	4	4
Senior Assistant Solicitor General I	29	0	4	4
Senior Investigator, Solicitor General	28	2	3	3
Investigator II	28	0	0	1
Assistant Solicitor General	27	7	2	2
Investigator I	24	2	1	1
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	7	7	7
Legal Assistant	17	5	5	5
Accusations Specialist	16	3	3	3
Legal Secretary	15	3	3	3
TOTAL # OF POSITIONS:		39	39	40

Solicitor (Significant Expenditure & Staffing Changes)

Add: 1 Investigator II

Staff Attorney
Mission, Goals, Objectives, 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 Objectives)

Departmental Goals

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 Objectives for FY 2013

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.

Departmental Issues for FY 2014 and Beyond

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

Staff Attorney (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Number of Cases Handled:	1,950	2,200	2,277	2,300
Number of Contracts Reviewed:	175	200	183	200
Number of Open Records Requests:	130	75	84	80
Legal Opinions Rendered:	60	61	58	60
Closings:	90	50	41	40
Tax Appeals:	30	100	91	100
Ordinances & Resolutions:	225	200	212	200

Staff Attorney (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	510,382	502,264	509,753	487,140
Operations	10,649	8,313	12,700	10,900
Total	**521,031**	**510,577**	**522,453**	**498,040**

Staff Attorney (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Chief Staff Attorney	A	1	1	1
Staff Attorney	A	2	2	2
Paralegal Senior	23	1	1	1
Legal Assistant	17	2	2	2
TOTAL # OF POSITIONS:		6	6	6

Staff Attorney (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

State Adult Probation
Mission, Goals, Objectives, 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 Objectives)

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 Objectives for FY 2013

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.
4. Chief Probation Officer a member of the Clayton County Adult Felony Drug Court Team.

Departmental Issues for FY 2014 and Beyond

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

State Adult Probation (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Collection of restitution, fines, etc.:	$ 121,788	$ 122,800	$ 122,990	$ 123,000

State Adult Probation (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	8,124	5,677	5,321	5,321
Operations	7,000	6,943	6,896	6,897
Total	**15,124**	**12,620**	**12,217**	**12,218**

State Adult Probation (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Probation Officer	S	3	3	3

State Adult Probation (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

State Court
Mission, Goals, Objectives, 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 Objectives)

Departmental Goals

1. Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence in the judicial system
2. Seek innovative technology to reduce case adjudication time and build collaboration among justice system partners
3. Implement court performance standards and measurements

Departmental Objectives for FY 2013

1. Expand the efforts of alternative court programs
2. Implement programs and technology to provide greater access to justice
3. Develop more efficient work processes using technology

Departmental Issues for FY 2014 and Beyond

1. Expand technology
2. Increase public trust and confidence
3. Provide opportunities for employee development

State Court (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Civil Cases:	18,640	6,286	19,000	8,000
Criminal Cases:	18,514	10,467	19,000	11500
Traffic Cases:	28,932	21,823	29,000	23000

State Court (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,218,816	1,401,173	1,538,642	1,491,952
Operations	412,284	362,927	400,869	365,880
Total	**1,631,100**	**1,764,100**	**1,939,511**	**1,857,832**

State Court (Other County Grants Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	58,036	63,084	20,923	-
Total	**58,036**	**63,084**	**20,923**	-

State Court
Mission, Goals, Objectives, Performance Measurements and Budget

State Court (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
State Court Judge	E	5	6	6
Law Clerk Senior	27	4	1	1
Law Clerk	21	1	1	1
DUI/Drug Court Coordinator	20	1	0	0
Accountability Courts Case Manager	18	0	1	1
Judiciary Secretary	17	5	5	5
TOTAL # OF POSITIONS:		16	14	14

State Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Superior Court
Mission, Goals, Objectives, 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 Objectives)

Departmental Goals

1. Assure delivery of judicial services in an efficient and cost effective manner to enhance public trust and confidence in the judicial system
2. Seek innovative technology to reduce case adjudication time and build collaboration among justice system partners
3. Implement court performance standards and measurements

Departmental Objectives for FY 2013

1. Expand the efforts of alternative court programs
2. Implement programs and technology to provide greater access to justice
3. Develop more efficient work processes using technology

Departmental Issues for FY 2014 and Beyond

1. Expand technology
2. Increase public trust and confidence
3. Provide opportunities for employee development

Superior Court (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Criminal Filings:	10,500	2,864	11,600	3,500
Civil Filings:	6,200	5,432	7,300	6,000
Jury Trials:	150	63	173	100
ADR cases:	2,360	1,099	3,100	1,800
% of ADR cases resolved:	50%	55%	50%	50%

Superior Court (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,608,148	1,541,497	1,618,421	1,670,937
Operations	784,921	677,866	646,045	613,934
Capital Outlay	8,480	-	-	-
Total	**2,401,549**	**2,219,363**	**2,264,466**	**2,284,871**

Superior Court (Alternative Dispute Resolution Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	183,537	168,991	182,109	194,662
Operations	42,107	38,065	42,840	50,390
Total	**225,644**	**207,056**	**224,949**	**245,052**

Superior Court
Mission, Goals, Objectives, Performance Measurements and Budget

Superior Court (Domestic Seminars Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	19,902	16,003	22,500	22,500

Superior Court (Law Library Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	36,040	31,566	35,968	36,059
Operations	95,512	59,374	66,136	65,475
Total	**131,552**	**90,940**	**102,104**	**101,534**

Superior Court (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	-	-	162,984.00	-
Operations	13,396	35,773	461,762	78,783
Total	13,396	35,773	624,746	78,783

Superior Court (Personnel)				
Title	**Pay Grade**	**FY 2011**	**FY 2012**	**FY 2013**
Superior Court Judge	E	4	4	4
Court Reporters	A	4	4	4
Superior/State Court Administrator	38	1	1	1
Court Information Tech Coordinator	29	1	1	1
ADR Program Director (Fund 260)	25	1	1	1
Law Clerk Senior	27	4	4	4
Chief Court Orderly Officer	23	1	1	1
Felony/Drug Court Coordinator	23	1	0	0
Accountability Courts Coordinator	22	0	1	1
Accountability Courts Case Manager	18	0	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 Coordinator	15	1	0	0
Legal Transcriber	15	6	6	6
Principal Secretary (Fund 290)	13	1	1	1
Special Programs Coordinator (Fund 260)	12	1	1	1
TOTAL # OF POSITIONS:		36	36	36

Superior Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Tax Assessors
Mission, Goals, Objectives, Performance Measurements and Budget

Tax Assessors (Mission Statement)

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

Tax Assessors (Functions)

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

Tax Assessors (Goals and Objectives)

Departmental Goals

1. To ensure all property owners are valued uniformly and equitably under the guidelines of the law.
2 To maintain all tax records and maps for Clayton County.

Departmental Objectives for FY 2013

1. Continue to provide quality information in order to properly calculate the level of tax revenue.
2. Utilize GIS to manage and alalyze parcel data.

Departmental Issues for FY 2014 and Beyond

1. Maintain an ethical and factual operation that provides the Tax Commissioner with the needed information.
2. Operate an effective appeal process on disputed properties.
3. Manage and physically inspect the increasing number of foreclosed properties in the County.

Tax Assessors (Performance Measurements)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Commercial parcels per appraiser:	2,250	2,311	2,293	2,300
Residential parcels per appraiser:	11,101	11,121	11,105	11,100
Personal property parcels per appraiser:	3,655	3,660	3,684	3,680
New deed transactions:	5,000	5,128	5,101	5,130
New Subdivision Lots:	130	51	25	30

Tax Assessors (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,709,892	1,528,703	1,629,546	1,840,999
Operations	81,847	72,001	82,658	75,886
Total	**1,791,739**	**1,600,704**	**1,712,204**	**1,916,885**

Tax Assessors - Equalization Board (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	54,265	37,300	-	-

Tax Assessors (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Chief Appraiser	34	1	1	1
Deputy Chief Appraiser	30	1	1	1
Commercial Property Manager	25	1	1	1
Personal Property Manager	25	1	1	1
Residential Property Manager	25	1	1	1
Appraiser IV	22	2	1	1
Appraiser, Senior	22	3	3	3

Tax Assessors

Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Office Manager	20	1	1	1
Cartographic Manager	20	1	1	1
Commercial Appraiser III	20	0	2	2
Appraiser III	20	2	2	2
Appraiser II	18	3	3	3
Appraiser I	16	2	5	5
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
Secretary	12	1	1	1
Appraiser Technician	12	3	3	3
TOTAL # OF POSITIONS:		29	33	33

Tax Assessors (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Tax Commissioner
Mission, Goals, Objectives, 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 Objectives)

Departmental Goals

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 Objectives for FY 2013

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 2014 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)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Percent of tax levy collected:	88.3%	86.9%	85.0%	85.0%
Delinquent taxes as a percent of total levy:	11.7%	13.1%	14.0%	14.0%
Motor vehicle mail processing turnaround:	1 Day	1 Day	1 Day	1 Day

Tax Commissioner (General Fund)

Expenditures/Appropriations	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,703,843	1,591,165	1,594,465	1,661,127
Operations	127,759	127,688	118,585	138,400
Total	**1,831,602**	**1,718,853**	**1,713,050**	**1,799,527**

Tax Commissioner (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Tax Commissioner	E	1	1	1
Chief Deputy Tax Commissioner	31	1	1	1
Chief Tax Accountant	25	1	1	1
Deputy Tax Commissioner / MV Division	24	1	1	1
Office Manager	20	1	1	1
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, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2011	FY 2012	FY 2013
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	10	10	10
TOTAL # OF POSITIONS:		32	32	32

Tax Commissioner (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Transportation and Development
Mission, Goals, Objectives, Performance Measurements and Budget

Transportation and Development (Mission Statement)

Provide a quality transportation system through continuous planning, constructing, operating, and maintenance such that the citizens enjoy safe and efficient mobility and quality of life throughout Clayton County.

Transportation and Development (Functions)

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

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. 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.
5. Continue oversight of SPLOST transportation projects, insuring our citizens receive quality, beneficial, and cost efficient projects that improve our transportation system.

Departmental Objectives for FY 2013

1. Maintaining service and employee morale during current the economic situation. "Do more with less"
2. Continue direct oversight and daily management of 2004 SPLOST projects since CH2M Hill vacated their program management role.
3. Continue implementation of 2009 SPLOST Transportation projects as funding is released to the department.
4. Project delays and cost increases due to Georgia DOT's inability to authorize project funding. Also includes Georgia DOT's lack of timely reviews and additional requirements placed upon the County.
5 The impact of Georgia DOT's delays to the department's budgeted funding levels for projects with Federal funding.
6. The hiring of qualified staff for department positions as well as through staff augmentation contracts.
7. The department's aging fleet of vehicles and equipment and the limited County funding available for timely replacements.
8 Continue to ensure the County Landfill remains profitable during the downturn in the economy and reduced disposals by private companies.
9 The lack of an approved Service Delivery Strategy Agreement between the County and the Cities.

Departmental Issues for FY 2014 and Beyond

1. The hiring and retention of qualified staff.
2. Delivery of transportation projects given multiple delays and cost increases from Georgia DOT. This includes the budget impact to the SPLOST program.
3. Implementation, management, and completion of 2004 and 2009 SPLOST projects.
4. Reduction in the amount of transportation funding available from the federal and state level governments.
5. If approved by voter referendum in July 2012, management and implementation of projects in the regional Transportation Investment Act (TIA).

Transportation and Development
Mission, Goals, Objectives, Performance Measurements and Budget

Transportation and Development (Performance Measurements)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Miles of paved roads	1,067	1,070	1,070	1,070
Miles of unpaved roads	5.00	5.00	5.00	5.00
Cost per mile of roads maintained	$4,354	$4,275	$4,673	$3,106
Traffic signals installed	9	0	0	1
Traffic signals maintained	267	266	266	267
Street Signs installed	1,897	2,430	2,821	2,821
Street lights added	136	250	175	200
Landfill customers	52,006	49,400	46,930	45,650

Transportation and Development (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	4,567,667	4,453,180	4,867,019	2,585,233
Operations	99,577	142,146	156,152	754,249
Total	**4,667,244**	**4,595,326**	**5,023,171**	**3,339,482**

Transportation and Development - Traffic Engineering (General Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	1,467,095	1,309,917	1,543,109	-
Operations	786,331	597,624	643,292	-
Capital Outlay	78,262	-	-	-
Total	**2,331,688**	**1,907,541**	**2,186,401**	-

Transportation and Development (Street Light Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	255,688	252,024	440,894	237,935
Operations	1,226,069	1,331,446	1,138,082	1,136,250
Operating Transfer Out	38,000	38,000	38,000	38,000
Total	**1,519,757**	**1,621,470**	**1,616,976**	**1,412,185**

Transportation and Development (Landfill Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	918,408	824,816	841,581	900,071
Operations	1,132,588	1,399,528	1,522,022	1,299,682
Capital Lease Principal Payment	652,192	622,175	558,258	525,733
Operating Transfer Out	(25)			
Total	**2,703,163**	**2,846,519**	**2,921,861**	**2,725,486**

Transportation and Development (C-Tran Mass Transit Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	3,446	564	-	-
Operations	7,199,976	45,759	-	-
Operating Transfer Out	-	5,336,776	-	-
Total	**7,203,422**	**5,383,099**	-	-

Transportation and Development
Mission, Goals, Objectives, Performance Measurements and Budget

Transportation and Development (Airport Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Personal Services	253,285	221,488	237,737	-
Operations	746,570	817,879	856,647	-
Total	**999,855**	**1,039,367**	**1,094,384**	**-**

Transportation and Development (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	109,910	437,458	261,043	-
Capital Outlay	(39,826)	-	133,736	-
Operating Transfer Out	897,168	1,048,299	1,768,435	-
Total	**967,252**	**1,485,757**	**2,163,214**	**-**

Transportation and Development - Traffic Engineering (Other County Grants Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	5,733	300,973	710,319	-
Capital Outlay	1,692,576	1,651,973	3,608,110	-
Operating Transfer Out	365,887	608,574	173,591	-
Total	**2,064,196**	**2,561,520**	**4,492,020**	**-**

Transportation and Development (Roads and Recreation Projects Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	400,904	92,653	5,208,964	-
Capital Outlay	4,654,015	7,193,661	15,660,005	-
Operating Transfer Out	-	-	755,714	-
Total	**5,054,919**	**7,286,314**	**21,624,683**	**-**

Transportation and Development - Traffic Engineering (Roads & Recreation Projects Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	123,538	198	42,668	-
Capital Outlay	176,006	-	617,337	-
Total	**299,544**	**198**	**660,005**	**-**

Transportation and Development (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	445,042	126,504	861,364	-
Capital Outlay	3,561	477,253	1,453,335	-
Total	**448,603**	**603,757**	**2,314,699**	**-**

Transportation and Development - Traffic Engineering (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2010 Actual**	**2011 Actual**	**2012 Unaudited**	**2013 Budget**
Operations	445,042	126,504	861,364	-
Total	**445,042**	**126,504**	**861,364**	**-**

Transportation and Development
Mission, Goals, Objectives, Performance Measurements and Budget

Transportation and Development (Personnel)

Title	Pay Grade	FY 2011	FY 2012	FY 2013
Director of T&D	39	1	1	1
Assistant Director T&D	36	1	1	1
Chief Engineer	32	3	3	3
Senior Engineer	30	1	1	1
Civil Engineer III	28	6	6	6
Public Works Manager	26	1	1	1
Transportation Administration Mgr	26	1	1	1
Civil Engineer II	26	5	5	5
Public Works Superintendent	24	2	2	2
Civil Engineer I	24	1	1	1
Civil Engineering Inspector IV	24	1	1	1
Civil Engineering Inspector III	22	8	8	8
Transportation Specialist I	22	1	1	1
Signal Tech IV	22	1	1	1
Engineering Tech VI	22	3	2	2
Public Works Supervisor	21	3	3	3
Office Manager	20	1	1	1
Signal Tech III	20	3	3	3
Public Works Foreman	19	2	2	2
Signal Tech II	18	1	1	1
Civil Engineering Inspector I	18	2	2	2
Transportation Account Manager	18	1	1	1
Engineering Tech IV	18	2	2	2
Equipment Operator III	17	5	5	5
Engineering Tech III	16	6	6	6
Signal Tech I	16	2	2	2
Administrative Secretary	15	3	3	3
Equipment Operator II	15	15	15	15
Truck Driver II	15	5	5	5
Engineering Tech II	14	1	1	1
Administrative Coordinator	13	1	1	1
Equipment Operator I	13	4	4	4
Truck Driver I	13	9	9	9
Engineering Tech I	12	6	6	6
Crew Worker II	11	2	2	2
Custodian/Courier	9	1	1	1
Crew Worker I	9	9	9	9
TOTAL # OF POSITIONS:		120	119	119

Transportation and Development
Mission, Goals, Objectives, Performance Measurements and Budget

Street Light Fund (Personnel)				
Title	Pay Grade	FY 2011	FY 2012	FY 2013
Transportation Specialist II	24	1	1	1
Transportation Specialist I	22	1	1	1
Engineering Tech VI	22	1	1	1
TOTAL # OF POSITIONS:		3	3	3
Landfill Fund (Personnel)				
Landfill Manager	28	1	1	1
Landfill Specialist II	24	1	1	1
Landfill Specialist I	22	1	1	1
Landfill Foreman	19	1	1	1
Landfill Equipment Operator	16	7	7	7
Administrative Secretary	15	1	1	1
Landfill Gateman	11	3	3	3
TOTAL # OF POSITIONS:		15	15	15
Airport Fund (Personnel)				
Airport Operations Manager	24	1	0	0
Airport Supervisor	22	1	0	0
Airport Technician II	17	1	0	0
Airport Technician I	14	1	0	0
TOTAL # OF POSITIONS:		4	0	0

Transportation and Development (Significant Expenditure & Staffing Changes)

In FY 2013 employee time worked on SPLOST projects will be charged to the related project in the SPLOST Fund. General Fund expenditures for Trafic Engineering have been combined with Transportation & Development for FY 2013.

CLAYTON COUNTY, GEORGIA
LEGAL DEBT MARGIN
GENERAL OBLIGATION DEBT
FOR THE FISCAL YEAR ENDED 2013

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 2011 fiscal year is approximately $798,336,135. Because this amount is based on the latest tax digest (i.e., the 2010 calendar year) that has been approved by the State of Georgia Department of Revenue, one would expect a similar calculation based on January 1, 2011 assessments.

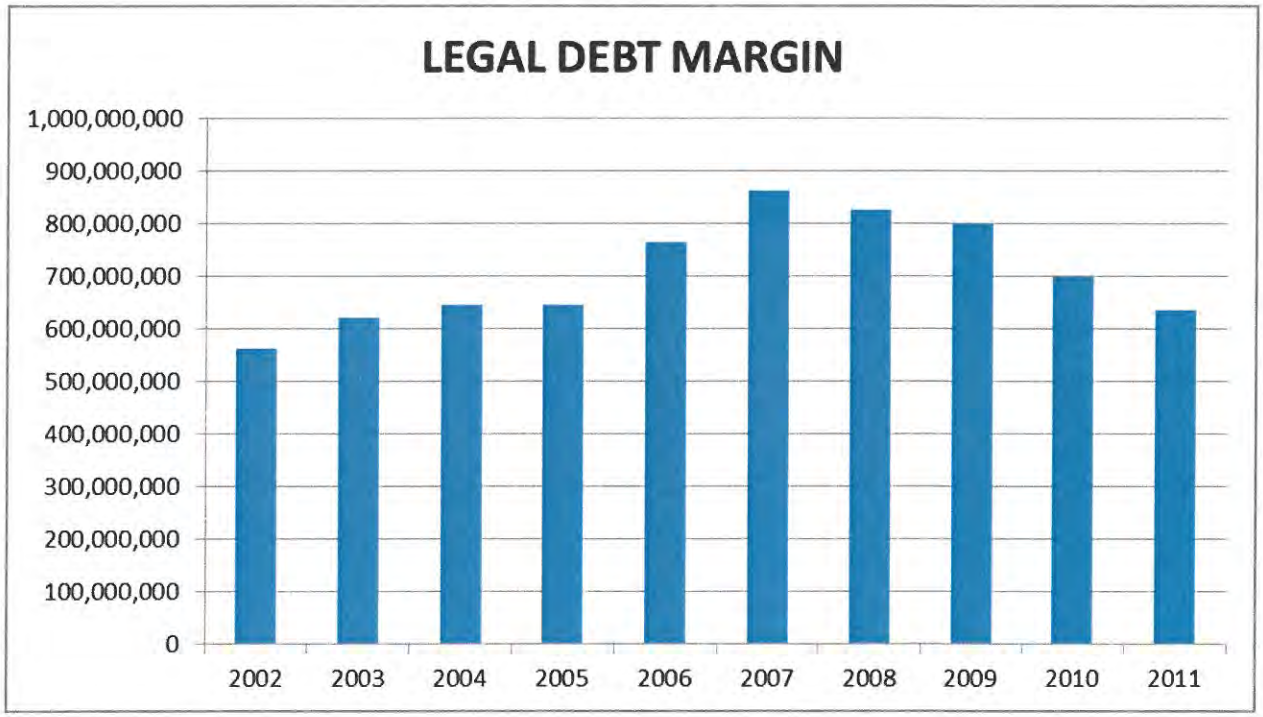
The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the County through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed 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
2011	$6,598,336,115	10.00%	$659,833,611	$24,055,000	$635,778,611

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 $170.8 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

Fiscal Year	Net Assessed Value	Percentage	Debt Limit	Net Bonded Debt	Legal Debt Margin
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	645,324,575
2006	7,937,273,470	10.00%	793,727,347	27,730,000	765,997,347
2007	8,866,185,882	10.00%	886,618,588	24,505,000	862,113,588
2008	8,566,561,443	10.00%	856,656,144	30,605,000	826,051,144
2009	8,267,511,352	10.00%	826,751,135	28,415,000	798,336,135
2010	7,273,062,915	10.00%	727,306,292	27,730,000	699,576,292
2011	6,598,336,115	10.00%	659,833,611	24,055,000	635,778,611



CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2011

LONG-TERM DEBT

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2003 URA Bond 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%. The outstanding balance at June 30, 2010 was $15,255,000.

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 URA Bond Issue: $4,405,000 maturing from 2006 through 2028, with interest at 4.06%. The outstanding balance at June 30, 2011 was $1,830,000.

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 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.

2008 Tax Allocation Bond Issue: $9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2011 is $6,445,000.

In March 2008, the Clayton County Board of Commissioners issued $9,410,000 of *Clayton County Tax Allocation Bonds (Ellenwood Project) Series 2008.* The County is applying the proceeds of the sale of the Series 2008 Bonds to provide permanent funding for a portion of the redevelopment costs associated with the Ellenwood Tax Allocation District. In order to encourage the development of an economically and socially depressed area in the County, the Board of Commissioners created the Tax Allocation District Number One – Ellenwood Town Center (the Ellenwood TAD), and adopted the Ellenwood Town Center Redevelopment Plan. The Board authorized the pledge of certain positive ad valorem tax allocation increments derived from taxes levied for general operations and maintenance expenses on all real property within the Ellenwood TAD and taxes levied for fire service on the development parcels. The Series 2008 Bonds are not general obligations of the County, but are limited obligations secured solely by and payable solely from tax allocations increments, the portion of the County's general revenues derived from the Ellenwood Tax Allocation District from businesses located within certain identified tax parcels (the LOST Revenues), the income derived from investment thereof, and certain reserves.

2008 Tourism Authority Issue: $560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2011 is $525,000.

In February 2008, the Clayton County Tourism Authority issued $560,000 of Revenue Bonds (the Series 2008 Bonds). These bonds were issued to finance the purchase and repair of the ARTS Clayton building. The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments

under this agreement from its general funds constitutes a general obligation of the County.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable balance outstanding as of June 30, 2010 is as follows:

	Principal	Interest	Total
2012	$ 765,000	$ 1,312,992	$ 2,077,992
2013	865,000	1,235,369	2,100,369
2014	905,000	1,190,246	2,095,246
2015	945,000	1,149,770	2,094,770
2016	985,000	1,097,579	2,082,579
2017 to 2021	5,640,000	4,719,833	10,359,833
2022 to 2026	7,180,000	3,214,451	10,394,451
2027 to 2031	4,580,000	1,424,233	6,004,233
2032 to 2036	2,190,000	394,500	2,584,500
	$ 24,055,000	$ 15,738,973	$ 39,793,973

3. Component Unit Revenue Bonds Payable

Landfill Authority

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, 2011, $935,000 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, 2011, $11,310,000 of these bonds was outstanding.

Development Authority

On September 22, 2005, the Development Authority of Clayton County issued $29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. 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. At December 31, 2011, $25,420,000 of these bonds was outstanding.

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 Development Authority pursuant to an Intergovernmental Contract dated September 1, 2005 (the Contract) between the Development Authority and the County. The County's obligation to make payments to the Development Authority in sufficient time and amount to enable the Development Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 2006 bonds remain outstanding and unpaid. Under the contract, the County has agreed to pay the Development Authority amounts sufficient to replenish the debt service on the Series 2005 bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2005 bonds on all property in the County subject to such tax in the event that the net revenues are insufficient to replenish debt service on the Series 2005 bonds. The first semiannual principal payment on the bonds began on August 1, 2006.

Interest on the Development Authority bonds above is payable semi–annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions.

Housing Authority

The Housing Authority of Clayton County has issued $7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property. At December 31, 2010, $6,210,000 of these bonds was outstanding.

The Housing Authority's source of revenues to pay for the principal and interest of the bonds are revenues generated by the Advantages Apartments, a low–income apartment complex. The County has pledged to the Housing Authority its full faith and credit and unlimited taxing power to make such payments. If the Housing Authority is unable to meet the debt service requirements, the County will exercise its powers of taxation to the extent necessary to pay amounts required under this

agreement. This obligation of the County under this agreement constitutes a general obligation of the County.

Hospital Authority

In June 1998 and July 1998, the Hospital Authority issued fixed and variable rate revenue anticipation certificates (the 1998A and 1998B Certificates), in amounts totaling $41,350,000 and $45,000,000, respectively, and loaned related proceeds to the Hospital. These Certificates were issued for the purpose of refunding prior outstanding indebtedness and financing the costs of the acquisition, construction, and installation of certain additions, extensions, and improvements.

With respect to the 1998A and 1998B Certificates, the Hospital, Real Estate, and Physician Group constitute the "Obligated Group.". The Obligated Group members jointly and severally guarantee payment of the 1998A and 1998B Certificates to the Authority in the form of a Master Note agreement, which terms require the Obligated Group's payment of principal and interest on the 1998A and 1998B Certificates as issued. As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have granted a security interest in their gross revenue (as defined) and agreed to certain financial and other covenants typical of such agreements. In connection with the Authority's issuance of the 1998B Certificates, the Obligated Group was required to enter into and maintain a letter of credit agreement for $45,000,000 to secure the 1998B Certificates. All fees payable under the letter of credit agreement are the responsibility of the Obligated Group.

In April 2009, the Authority issued its $40,200,000 variable rate revenue anticipation certificates (the 2009 Certificates) and loaned the proceeds to the Hospital. The 2009 Certificates were issued for the purpose of refunding the 1998B Certificates. In fashion similar to that described above, the Obligated Group jointly and severally guarantees payment of the 2009 Certificates to the Authority in the form of a Master Note agreement. As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have granted a security interest in their gross revenue (as defined), funded a debt service reserve fund and sinking fund, and agreed to certain financial and other covenants typical of such agreements. The 2009 Certificates were refunded in December 2010 through the use of proceeds of the 2010 Certificates described below.

In December 2010, the Authority issued fixed and variable rate revenue anticipation certificates (the 2010A and 2010B Certificates, collectively the 2011 Certificates), in amounts totaling $35,205,000 and $7,500,000 respectively, and loaned proceeds to the hospital. These Certificates were issued for the purpose of refunding the prior outstanding indebtedness. Interest rates for the 2010A Certificates range from 4.00% to 5.35%. Interest rates for the 2010B Certificates range from 1.31% to 4.05%.

Should the Obligated Group not meet its obligations as required under the various agreements, Clayton County, Georgia has provided additional security for the 2010 Certificates, in the form of an
intergovernmental contract with the Hospital Authority which provides for the County's levy of a tax millage to further support the 2010 Certificates.

4. Debt Service for Discretely Presented Component Units Bonds Payable

Landfill Authority

June 30,	Principal	Interest	Total
2012	$ 585,000	$ 555,189	$ 1,140,189
2013	610,000	523,653	1,133,653
2014	645,000	490,542	1,135,542
2015	675,000	455,525	1,130,525
2016	710,000	418,630	1,128,630
2017 to 2021	4,055,000	1,570,330	5,625,330
2022 to 2026	4,965,000	644,551	5,609,551
	$ 12,245,000	$ 4,658,420	$ 16,903,420

Development Authority

December 31,	Principal	Interest	Total
2011	$ 1,505,000	$ 921,216	$ 2,426,216
2012	1,560,000	868,253	2,428,253
2013	1,630,000	810,473	2,440,473
2014	1,695,000	741,461	2,436,461
2015	1,770,000	668,006	2,438,006
2016 to 2020	10,055,000	2,135,662	12,190,662
2021 to 2023	7,205,000	113,443	7,318,443
	$ 25,420,000	$ 6,258,514	$ 31,678,514

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2011

Housing Authority

December 31,	Principal	Interest	Total
2011	$ 205,000	$ 279,675	$ 484,675
2012	210,000	272,244	482,244
2013	220,000	264,369	484,369
2014	230,000	255,569	485,569
2015	240,000	246,369	486,369
2016 to 2020	1,335,000	1,080,281	2,415,281
2021 to 2025	1,670,000	755,088	2,425,088
2026 to 2030	2,100,000	316,875	2,416,875
	$ 6,210,000	$ 3,470,470	$ 9,680,470

Hospital Authority

June 30,	Principal	Interest	Total
2012	$ -	$ 1,164,709	$ 1,064,709
2013	1,140,000	1,965,617	3,105,617
2014	1,155,000	1,951,927	3,106,927
2015	1,170,000	1,933,955	3,103,955
2016	1,195,000	1,909,589	3,104,589
2017 to 2021	6,630,000	8,910,331	15,540,331
2022 to 2026	8,355,000	7,201,959	14,556,959
2027 to 2031	10,615,000	4,952,472	15,567,472
2032 to 2036	12,445,000	1,974,913	14,419,913
	$ 42,705,000	$ 31,865,472	$ 74,570,472

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2011

5. 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.

During the fiscal year ending June 30, 2010, the County entered into a lease agreement for energy saving and conservation equipment and services. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payment as of the date of its inception. The total estimated cost of the project is $10,624,451, of which $9,024,451 is related to the County, and $1,600,000 is related to the Landfill Authority (component unit). At June 30, 2011, $9,024,451 had been drawn and expended on the County project, and $1,600,000 had been drawn and expended for the Landfill Authority project. Payments begin September 2010 with interest of 4.19% and end in August 2020.

Assets acquired through capital leases of the primary government are as follows:

Land	$ 11,514
Buildings	1,748,488
Machinery & Equipment	2,376,423
	4,136,425
Less Accumulated Depreciation	(2,110,880)
Total	$ 2,025,545

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

2012	$ 1,170,661
2013	1,430,121
2014	1,469,848
2015	1,510,507
2016	1,553,155
2017-20221	5,592,847
Total minimum lease payments	13,327,139
Less: Amount representing interest	(2,315,524)
Present value of minimum lease payments	$ 11,011,615

Total remaining payments required by capital lease agreements of the Landfill Authority (component unit) for each fiscal year ending June 30 are as follows:

2012	$	174,028
2013		180,767
2014		187,762
2015		195,024
2016		202,562
2017-2021		931,071
Total minimum lease payments		1,871,214
Less: Amount representing interest		(418,034)
Present value of minimum lease payments	$	1,453,180

5. Landfill Closure and Postclosure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, requires the County to report a liability for the estimated costs of closing and maintaining each landfill site.

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net assets, is $626,097 at June 30, 2011. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County had to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at $5,618,480. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2010.

However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of $3,407,478 in the discretely presented Landfill Authority based on 2,988,232 cubic yards of capacity used since the site was opened. This represents 60.65% of the estimated total capacity at June 30, 2011. The estimated remaining landfill life is 22 years

6. Changes In Long–Term Liabilities

Primary Government

Long–term liability activity for the year ended June 30, 2009 was as follows:

	June 30, 2010	Additions	Deletions	June 30, 2011	Due Within One year
Governmental activities:					
Capital lease agreements	$ 7,994,744	$ 4,134,707	$ (1,117,836)	$ 11,011,615	$ 1,325,809
Less deferred amounts on lease refunding	(4,616)	-	2,916	(1,700)	-
Total capital leases	7,990,128	4,134,707	(1,114,920)	11,009,915	1,325,809
Revenue bonds	27,730,000	-	(3,675,000)	24,055,000	765,000
Plus premium on issuance of bonds	9,337	-	(524)	8,813	-
Less discount on issuance of bonds	(592,529)	-	24,689	(567,840)	-
Total revenue bonds	27,146,808	-	(3,650,835)	23,495,973	765,000
Landfill closure and postclosure costs	654,337	-	(28,240)	626,097	34,783
Compensated absences	6,835,103	4,768,617	(4,855,025)	6,748,695	4,855,025
Claims/judgments payable	6,740,577	2,477,721	(811,948)	8,406,350	-
Workers compensation claims liability	1,346,000	469,842	(413,842)	1,402,000	960,485
Medical claims liability	442,000	5,566,000	(5,623,000)	385,000	385,000
Net OPEB obligation	18,061,000	11,215,000	(5,919,000)	23,357,000	-
	$ 69,215,953	$ 28,631,887	$ (22,416,810)	$ 75,431,030	$ 8,326,102

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2011

Compensated absences, claims and judgments payable and the OPEB obligation are ordinarily liquidated by the General Fund.

Component Units

Long-term liability activity for the years ended December 31, 2008 and June 30, 2009 was as follows:

	Fiscal Year 2009	Additions	Deletions	Fiscal Year 2009	Due Within One year
Landfill Authority:					
Revenue Bonds	$ 12,800,000	$ -	$ (555,000)	$ 12,245,000	$ 585,000
Less loss on refunding	(117,438)	-	48,471	(68,967)	(35,369)
Capital Lease	1,404,800	195,200	(146,820)	1,453,180	75,422
Closure/postclosure costs	3,287,940	119,538		3,407,478	-
Total Landfill Authority	$ 17,375,302	$ 314,738	$ (653,349)	$ 17,036,691	$ 625,053
Development Authority:					
Revenue Bonds	26,870,000		(1,450,000)	25,420,000	1,505,000
Plus premium on issuance	452,555	-	(32,325)	420,230	-
Less loss on refunding and discount on issuance	(3,353,558)	-	239,540	(3,114,018)	-
Total Development Authority	$ 23,968,997	$ -	$ (1,242,785)	$ 22,726,212	$ 1,505,000
Hospital Authority:					
Revenue Anticipation Cert.	$ 50,095,000	$ 42,705,000	$ (50,095,000)	$ 42,705,000	$ -
Housing Authority:					
Revenue Bonds	$ 6,405,000	$ -	$ (195,000)	$ 6,210,000	$ 205,000
Board of Health:					
Compensated Absences	$ 374,956	$ 23,020	$ -	$ 397,976	$ 79,595

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
2012	$ 455,913	$ 1,920	$ 2,820
2013	366,366	-	4,700
Total	$ 822,279	$ 1,920	$ 7,520

Governmental activities rent expense for the primary government equaled $568,195 for the year ended June 30, 2011. Business-type activities had $5,700 in rent expense.

Rent expense for the Landfill Authority and the Airport Authority (discretely presented units) was $4,740 for the year ended June 30, 2011.

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.

Agency Funds – One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

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

Appropriation – An authorization made by the County Commission which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

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

Assessed Valuation – Valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset – All the property such as cash, inventory, and receivables that are owned by a business or government and may be applied to cover liabilities.

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

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Basis Differences – Differences that arise when the basis of budgeting differs from the basis of accounting prescribed by GAAP for a given fund type.

Basis of Accounting – Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements).

Basis of Budgeting – Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Bond – A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.

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

Budget – A financial plan for a specific period of time that matches all planned revenues and expenditures with various County services.

Budget Adjustment – A legal procedure utilized by the County staff to revise a budget appropriation. In Clayton County, line item transfers adjust expenditures within a departmental budget and must be authorized by the County Commission Chairman. The County Commission must approve any budget amendments which increase in the total budget for a department or increase wages.

Budget Schedule/Calendar – The schedule of key dates or milestones, which the County follows in the preparation, adoption and administration of the budget (See page 97).

Budget Document – The instrument used by the County Commission Chairman to present a comprehensive financial plan to the County Commission.

Budget Message – A general discussion of the proposed budget presented in writing. The transmittal letter explains the principal budget issues and presents recommendations.

Budget Ordinance – The official enactment by the County Commission legally authorizing County Officials to obligate and expend resources.

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Business-Type Activities – One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

Capital Asset – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

Capital Improvement Program – A multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

Capital Improvement Project – An item in excess of $5,000 for which the purchase, construction or other acquisition will represent a public betterment to the community and add to the total capital assets of the County.

Capital Outlay – Includes outlays which result in the acquisition of or addition to fixed assets. In Clayton County, the item must have a cost greater than $5000 and have a useful life greater than one year.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Comprehensive Annual Financial Report – Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Centers – An organizational budget or operating unit within the county.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary and are determined by constitutional provisions, statutes and court decisions.

Debt Limit – A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service – The amount of money required to pay maturities of principal on bonds plus the interest due on the outstanding debt, usually reported on an annual basis.

Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Requirement – The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions, which may be required to accumulate monies for the future retirement of bonds.

Defeasance – In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position. Most refundings result in the defeasance of the refunded debt. Defeasement also is sometimes encountered in conjunction with annuity contracts purchased in connection with lottery prizes and settlements of claims and judgments.

Deficit- Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

Defined Benefit Pension Plan – Pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

Department – A major administrative unit of the County with overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation Expense – Depreciation of capital assets within the various enterprise funds.

Digest – See "Tax Digest".

Discrete Presentation – Method of reporting financial data of component units separately from financial data of the primary government.

Encumbrance – Obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which part of the appropriations is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Expenditure – Outflows of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or general operations.

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

Fixed Asset – Assets held or used for greater than one year with a cost over $5000 such as land, buildings, equipment and furniture.

Fund – A fiscal and accounting entity, which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures or expenses necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, and measurement of different objectives and to facilitate management control.

Fund Balance – Refers to the difference between assets and liabilities reported in a governmental fund.

Fund Type – One of eleven classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and agency funds.

General Fund – One of five governmental fund types. The general fund typically serves as the chief operating fund of the government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds (G.O.) – Bonds sold to raise revenue for long-term capital financing needs. These bonds, which pledge the full faith and credit of the County must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

General Sales and Use Tax – A percentage tax imposed upon the sale or consumption of goods and/or services.

Governmental Activities – Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant – A contribution by a government or other organization to support a particular function or program.

Grant Anticipation Note – Short-term, interest bearing note issued by a government in anticipation of a grant to be received at a later time. The note is retired from the proceeds of the grant to whici it is related.

Impact Fees – Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewails).

Infrastructure – Basic installations and facilities (i.e., roads, bridges) upon which the continuance and growth of a community depend.

Insurance Premium Tax – A tax on the gross direct premiums received during the preceding year from policies for fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

Intangible Tax – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

Interfund Transfers – Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenue – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Funds – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Interest Income – Revenue earned for the use of idle monies.

Investment – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

Investment Trust Funds – Fiduciary fund type used to report governmental external investment pools

Landfill Closure and Postclosure Costs – Costs incurred to provide for the protection of the environment that occur near the date that a municipal solid-waste landfill stops accepting solid waste and during the postclosure period. Closure and post closure care costs include the cost of equipment and facilities as well as the cost of services.

Lease Purchase – A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

Legal Debt Margin – Excess of the amount of debt legally authorized over the amount of debt outstanding.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Line-Item Budget – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category. Clayton County utilizes a line-item budget.

M&O – Refers to the general *maintenance and operation* of the County, including expenses of administration, public improvements, the courts, public health and sanitation, police department, narcotics unit, medical and other care and hospitalization for the indigent sick, agricultural and home demonstration units, welfare benefits and other public assistance, fire protection of forest lands, retirement and pension benefits, hospitalization benefits, workers' compensation benefits, a parks and recreation system, and for any and all purposes necessary and incidental to the operation of County Government.

Major Fund – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to the financial statement users.

Millage Rate – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value of the property. One mill is equal to one dollar per thousand.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or other available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Operating Budget – The portion of the budget pertaining to daily operations and provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, fuel and capital outlay.

Performance Measures – Specific quantitative and qualitative measures of work performed as an objective of the department or cost center.

Permanent Funds – Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizenry).

Personal Property – Tangible property other than land, buildings and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats & airplanes.

Primary Government – Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. The primary government is the focus of the financial reporting entity.

Property Tax – Revenue generated from the annual levy of taxes on property owners.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order/Requisition – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserve – An account used to indicate that a portion of a fund's fund balance is legally restricted for a specific purpose and is not available for general appropriation.

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

Revenue Anticipation Note – Short-term, interest bearing note issued buy a government in anticipation of revenues to be received at a later date. The note is retired from revenues to which it is related.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Revenue Bonds – Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

SPLOST Special Purpose Local Option Sales Tax – Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. This tax is imposed for a specific period of time, not to exceed five years.

Tax Anticipation Note – Short-term, interest bearing note issued buy a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

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

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

ACRONYMS

A	Appointed
ADA	Americans with Disabilities Act
AICPA	American Institute of Certified Public Accountants
ARC	Atlanta Regional Commission
BOC	Board of Commissioners
CAFR	Comprehensive Annual Financial Report
CCPD	Clayton County Police Department
CCSO	Clayton County Sheriff Department
CDBG	Community Development Block Grant
CDC	Centers for Disease Control
CERT	Community Emergency Response Team
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

CLAYTON COUNTY, GEORGIA
ACRONYMS

DHR	Department of Human Resources
DNR	Department of Natural Resources
DOJ	Department of Justice
DOL	Department of Labor
DOR	Department of Revenue
DOT	Department of Transportation
E	Elected
E911	Enhanced 911Emergency Call
EEO	Equal Employment Opportunity
EMA	Emergency Management Agency
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FASB	Financial Accounting Standards Board
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards
GASB	Government Accounting Standards Board
GDOT	Georgia Department of Transportation
GEMA	Georgia Emergency Management Agency
GIS	Geographic Information Systems
GO	General Obligation
GRTA	Georgia Regional Transportation Agency
GRETA	Georgia Regional Transportation Agency
HEAT	Highway Enforcement Aggressive Traffic
HUD	Housing & Urban Development
HVAC	Heating Ventilation Air Conditioning
IGAS	Interpretation of Government Auditing Standards
INS	Immigration & Naturalization Service
JAG	Justice Assistance Grant
LLEBG	Local Law Enforcement Block Grant
LOST	Local Option Sales Tax
MARTA	Metropolitan Atlanta Rapid Transportation Authority
M & O	Maintenance & Operation
NCGA	National Council on Governmental Accounting
OPEB	Other Post Employment Benefits
O.C.G.A	Official Code of Georgia Annotated
OED	Office of Economic Development
P & R	Parks & Recreation

CLAYTON COUNTY, GEORGIA
ACRONYMS

PO	Purchase Order
POR	Purchase Order Requisition
RFP	Request for Proposal
SAS	Statements on Auditing Standards
SEC	Securities and Exchange Commission
SGAC	Statement of Governmental Accounting Concepts
SGAS	Statement of Governmental Accounting Standards
SPLOST	Special Purpose Local Option Sales Tax
STD	Special Tax District
TB	Technical Bulletin
T & D	Transportation & Development
TAD	Tax Allocation District
TAN	Tax Anticipation Note
USDA	US Department of Agriculture
VINES	Victim Information Notification Everyday System

CLAYTON COUNTY, GEORGIA
FUND MATRIX
2013 BUDGET DOCUMENT

For fiscal year 2013 all funds listed below are both budgeted and are also presented in the Consolidated Annual Financial Report.

Departments	Fund
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
2013 BUDGET DOCUMENT

Departments	Fund
School Patrol	General
Sheriff's Department	General
Solicitor	General
Staff Attorney	General
State Adult Probation	General
State Court	General
Superior Court	General
Tax Assessors	General
Tax Commissioner	General
Transportation and Development	General
Special Revenue Funds	
Fire	Fire Fund
Hotel/Motel	Hotel/Motel Tax Fund
Tourism Authority Fund	Tourism Fund
E911	Emergency Telephone Fund
Sheriff	Federal Narcotics Fund
Police	Federal Narcotics Fund
Narcotics	Federal Narcotics Fund
District Attorney	State Narcotics Fund
Sheriff	State Narcotics Fund
Police	State Narcotics Fund
Narcotics	State Narcotics Fund
Juvenile Court	Jail Construction/Staffing Fund
Clerk of Superior Court	Jail Construction/Staffing Fund
Clerk of State Court	Jail Construction/Staffing Fund
Sheriff	Jail Construction/Staffing Fund
Other General Government	Jail Construction/Staffing Fund
Juvenile Court	Juvenile Supplemental Fund
Clerk of Superior Court	Drug Abuse Treatment Fund
Clerk of State Court	Drug Abuse Treatment Fund
Mental Health and Retardation	Drug Abuse Treatment Fund
Extension Service	Drug Abuse Treatment Fund
Superior Court	Alternative Dispute Fund
Clerk of Superior Court	Alternative Dispute Fund
Clerk of State Court	Alternative Dispute Fund
Juvenile Court	Victims Assistance Fund
Solicitor	Victims Assistance Fund
District Attorney	Victims Assistance Fund
Superior Court	Domestic Seminars Fund
State Court	State Technology Fund

CLAYTON COUNTY, GEORGIA
FUND MATRIX
2013 BUDGET DOCUMENT

Special Revenue Funds

Departments	Fund
Aging Program	Aging Grant Fund
Community Development Block Grant	HUD Fund
Solicitor	Other County Grants
Child Support Recovery	Other County Grants
Police	Other County Grants
University of Georgia Grants	Other County Grants
Other General Governments	Other County Grants
Superior Court	Law Library Fund
Juvenile Court	Law Library Fund
Clerk of Court	Law Library Fund
Clerk of State Court	Law Library Fund
Health Department	Health Department Fund
Jail/Judicial Complex	Jail/Judicial Fund
Professional Services	Capital Projects Fund
Transportation and Development	Capital Projects Fund
Traffic Engineering	Capital Projects Fund
Other General Government	Capital Projects Fund
Other General Government 2009 SPLOST	Capital Projects Fund
Tax Allocation District	Capital Projects Fund
Debt Service	Debt Service Fund
Street Lights	Street Lights Fund
Ellenwood TAD Special Revenue	TAD Special Revenue Fund
Northwest Clayton TAD Special Revenue	TAD Special Revenue Fund
Central Clayton Corridor TAD Special Revenue	TAD Special Revenue Fund
Forest Park TAD Special Revenue	TAD Special Revenue Fund

Enterprise Funds

Landfill Operations	Landfill Enterprise Fund

Internal Service Funds

Workers Compensation	Workers Compensation Fund
CCBOC Medical	Medical Self Insurance Fund

THIS
PAGE
INTENTIONALLY
LEFT
BLANK