

# CLAYTON COUNTY, GEORGIA



## ANNUAL BUDGET

FISCAL YEAR ENDED JUNE 30, 2008

# CLAYTON COUNTY, GEORGIA



## ANNUAL OPERATING BUDGET FISCAL YEAR 2008

### BOARD OF COMMISSIONERS

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

**District One**  
**District Two**  
**District Three**  
**District Four**

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



**CLAYTON COUNTY  
BOARD OF COMMISSIONERS**

Pictured from left to right:

Commissioner Michael Edmondson  
Commissioner Wole Ralph

Chairman Eldrin Bell

Vice-Chairman Sonna Singleton  
Commissioner Virginia B. Gray



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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PRESENTED TO

**Clayton County  
Georgia**

For the Fiscal Year Beginning

**July 1, 2006**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clayton County, Georgia for its annual budget for the fiscal year beginning July 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

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# Clayton County Board of Commissioners

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

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Angela Jackson, Director

## Fiscal Year 2008 Budget Message

June 21, 2007

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

It is my pleasure to present the proposed annual operating budget for Clayton County, Georgia for fiscal year ending June 30, 2008. The budget has been advertised as required by law and is scheduled for adoption on June 21, 2007. The budget has been formulated based on the guidelines and constraints established by the Clayton County Board of Commissioners. The budget presents a commitment to the long-term and short-term goals of the Board in a manner that most effectively and efficiently meets the fiscal and managerial needs of the County and its citizens. The FY 2008 budget also represents a commitment to maintain the current gross millage rate; as well as, provide enhancements to public safety services.

The General Fund operating budget for FY 2008 is \$163,131,093 which amounts to \$4,365,200 or a 2.7% increase over the FY 2007 amended budget. The General Fund revenues have actually increased from \$112,145,111 in FY 2003 to a projected \$163,131,093 for FY 2008 which represents a 45% increase over the last five years. The foresight to remain conservative during the good times has enabled the County to not only maintain services but to provide several enhancements. Significant items included in the FY 2008 budget are as follows:

- New Personnel. New personnel are only awarded to those departments where a lack of those positions would cause serious operational concerns. The Fiscal Year 2008 budget includes 75 positions at a cost of \$3,940,187. 89% of the new positions were placed in the budget to address public safety concerns. In FY 2007 a net of 13 positions were added at a cost of \$605,182.
- Vehicle Replacement. Prior to FY 2006, each County vehicle was assigned a score based on a point system which evaluated vehicles based on repair costs, age and mileage. Fiscal Year 2005 was the last year the point system was utilized and \$2,002,000 was spent to replace vehicles that year. FY 2006 was the first year to utilize a system based on the ability to cost effectively repair vehicles. Vehicles are now replaced when they are beyond repair or when the repair cost exceeds the value of the vehicle. The change in policy resulted in a significant cost reduction in motor vehicle replacement; only \$663,815 was budgeted and spent in FY 2006 and \$600,000 has been spent in FY 2007 year to date. The vehicle replacement reserve is \$800,000 for FY 2008 and continues to be a savings versus the point system of FY 2005.

## Fiscal Year 2008 Budget Message

- Employee Compensation and Benefits. Salary projections are based upon approved positions within each department. The FY 2008 budget includes a 2.50% COLA for full-time Civil Service positions and certain positions appointed by the Board of Commissioners. The cost of the 2.50% COLA is \$2,227,208 and will be effective July 2, 2007. Also included in the FY 2008 budget are reclassifications as researched and recommended by the Personnel Department. Public Safety will receive a 5% reclassification increase. Reclassifications will be effective July 16, 2007. The costs of reclassifications are \$960,644. The FY 2007 budget included a cost of living adjustment (COLA) of 5% paid on July 20, 2006 and 5% paid on January 18, 2007 for an annual salary adjustment of 10% for full-time Civil Service positions and certain positions appointed by the Clayton County Board of Commissioners. The cost of the FY 2007 COLA was \$6,847,438.
- Special Purpose Local Option Sales Tax. It is estimated that the SPLOST will generate approximately 200 million dollars in revenue over a five-year period for road improvements. Approval of this tax has set in motion a five year Road Infrastructure Improvement Program that includes 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 encompasses 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 includes road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads and paving 8 dirt roads. The SPLOST will also generate approximately 40 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 and the Virginia Burton Gray Recreation Center opened in July 2006 and March 2007 respectively. The Carl G. Rhodenizer Recreation Center is scheduled to open in July 2008. The Clayton County Board of Commissioners in conjunction with the Department of Parks and Recreation is developing a plan for the 4<sup>th</sup> recreation center and construction will begin in FY 2008. The FY 2008 budget also includes \$45,000,000 for various road, bridge, sidewalk, equipment, storm water and traffic signal improvements.

- Technology Initiative. Clayton County provides its employees with the technology necessary to perform tasks in an efficient and effective way and to also prevent hiring additional personnel. The FY 2008 budget allows for the purchase of 42 personal computers, 16 laptops, and 9 printers and a variety of software packages needed by various departments at a total cost of \$166,262. In FY 2007, 73 personal computers, 2 printers and 14 laptops were purchased for a cost of \$160,000. The County is continuing to work on its goal of replacing all computer terminals with personal computers and desktop printers.
- Budget Comparison by Fund. The following table shows the FY 2008 adopted budget compared to the FY 2007 amended budget, detailed by fund. Changes between the FY 2008 budget and the FY 2007 amended budget will only be discussed if the change is greater than 10%.

## Fiscal Year 2008 Budget Message

<b>Clayton County, Georgia</b>			
<b>Operating Budget Comparison</b>			
<b>FY 2007 Amended and FY 2008 Budget By Fund</b>			
<b>FUND</b>	<b>Amended FY 2007</b>	<b>Budget FY 2008</b>	<b>% Change</b>
General Fund	158,765,893	163,131,093	2.7%
<b>Special Revenue Funds</b>			
Fire District Fund	23,656,587	21,566,134	-8.8%
Park and Recreation Fund	1,164,151	868,233	-25.4%
Hotel and Motel Tax Fund	325,000	337,500	3.8%
Tourism Authority Fund	650,000	675,000	3.8%
Emergency Telephone System Fund	5,000,661	3,802,350	-24.0%
Federal Narcotics Fund	562,535	240,000	-57.3%
State Narcotics Fund	180,085	141,000	-21.7%
Jail Construction and Staffing Fund	517,000	569,000	10.1%
Juvenile Supplemental Services Fund	30,000	30,000	0.0%
Drug Abuse Treatment and Education Fund	148,400	148,878	0.3%
Alternative Dispute Resolution Fund	190,930	194,282	1.8%
Victim Assistance Fund	552,368	640,501	16.0%
Domestic Seminars Fund	30,000	30,000	0.0%
State Court Technology Fee	140,000	140,000	0.0%
Law Library Fund	93,202	89,300	-4.2%
Clayton Collaborative Fund	81,646	0	-100.0%
Aging Grant Fund	1,081,414	350,000	-67.6%
Housing & Urban Development Fund	6,642,421	603,000	-90.9%
Special Purpose Local Option Sales Tax Fund	46,000,000	54,000,000	17.4%
Street Lights Fund	1,044,151	1,139,000	9.1%
Other County Grants Fund	30,206,688	2,193,694	-92.7%
<b>Capital Project Funds</b>			
Police Headquarters/E911 Center Fund	17,621	0	-100.0%
Road & Recreation Projects	88,332,134	51,849,154	-41.3%
Health Department Fund	1,074,047	0	-100.0%
<b>Debt Service Fund</b>			
Debt Service Fund	4,275,787	4,277,600	0.0%
<b>Enterprise Funds</b>			
Landfill	3,557,687	3,464,339	-2.6%
Airport	1,132,205	1,339,597	18.3%
Public Transit Fund	0	5,726,057	100.0%
<b>Internal Service Funds</b>			
Workers Compensation Fund	1,808,802	1,831,693	1.3%
Medical Self Insurance Fund	18,032,350	20,210,219	12.1%
<b>Total Operating Budget</b>	<b>395,293,765</b>	<b>339,587,624</b>	<b>-14.1%</b>

## Fiscal Year 2008 Budget Message

The Parks and Recreation Fund decreased by 25.4% because all full-time personnel were moved to the General Fund to accurately portray program cost and expenditures.

The FY 2007 amended budget for the Emergency Telephone System Fund was 24% greater due to a few one-time expenditures to include an appropriation from fund balance (\$500,000) to purchase software that would enable 911 dispatchers to map emergency calls. An appropriation (\$85,119) was also done to purchase EMD software to increase the effectiveness of dispatchers to aid callers with medical emergencies.

The Federal and State Narcotics funds both experienced large increases in the FY 2007 budget, 57.3% and 21.7% respectively, due to large drug busts being made during the year. The FY 2008 budget does not anticipate that type of drug activity to be a reoccurring factor.

The Jail Construction and Staffing Fund and the Victim Assistance Fund are driven by fine revenue and the increase, 10.1% and 16% respectively, is due to anticipated increases in fine revenue for FY 2008. Fine revenue has slowly started to climb to levels received in past years.

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 2008; 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 Special Purpose Local Option Sales Tax Fund will experience a 17.4% increase over the FY 2007 amended budget based upon projections; however, it is not expected to increase by that percentage over the FY 2007 actual data. The FY 2008 budget appears to be more in line with actual collections.

The Police Headquarters/E911 Center Fund has decreased due to the phase out of the fund. The capital project has been completed.

The Road and Recreation Project Fund appear to have decreased by 41.3%; however, funds are amended in as projects are identified and SPLOST dollars have been received. Carry-forwards are done during the first quarter of the year to bring forth funds remaining at the close of FY 2007 and will also elevate the fund.

The Health Department Project is complete and the fund will close at the end of FY 2007.

The Airport has increased by 18.3% due to increased cost associated with the sale of jet fuel and the sale of aviation gas.

The Public Transit Fund is new to the FY 2008 budget. Prior to FY 2008, Public Transit was a part of the General Fund and held funds to pay a contractual agreement that managed and maintained the transit system. As of FY 2008, more of the responsibilities are held by the County; thereby, creating a need for an enterprise fund.

The Medical Self Insurance Fund has increased by 12.1% due to increased costs associated with funding the GASB 45 requirement.

## Fiscal Year 2008 Budget Message

- Property Taxes and Millage - The property tax continues to be the most significant revenue source for the General Fund and the Fire Fund. As a means of funding current operating expenditures, capital outlay, debt service and intergovernmental expenditures as they relate to the service level from the previous fiscal year, the County will set its maintenance and operations (M&O) mill rate at an amount which corresponds to the budgeted revenue total.

The chart below shows the relationship between the base millage, the 1 % Local Option Sales Tax Credit, and the net M&O millage for the General Fund and the Fire District Fund.

	<u>FY 2007</u>	<u>FY 2008</u>
2007 Net Assessed Digest		7,937,273,470
2008 Net Assessed Digest at April 26, 2007		8,407,485,497
Projected Value of Appeal Reductions		(420,374,275)
Projected 2007 Net Assessed Digest (Budget)		7,987,111,222
Base Millage	13.453	13.453
Millage Credit 1% LOST	4.689	4.932
Net Proposed Millage General Fund	8.764	8.521

The 1% LOST rebate amount for FY 2008 is \$41,464,757 which is greater than the \$37,216,696 rebated in FY 2007. Therefore, whenever the 1% LOST tax increases from the previous year, it results in a millage credit that is greater than last year. The 1% LOST rebate millage for FY 2007 was 4.689 compared with 4.932 for FY 2008. The General Fund base millage rate and the Fire Fund base millage rate are 13.453 and 3.90 respectively, which is the same as last years base millage rates.

Budgetary Changes – The Department of Information Technology was established by combining Computer Center, Technology Support and Archives into one department under the leadership of Brett Lavender.

The following chart will illustrate leadership changes within the County

<u>Name</u>	<u>Prior Leadership</u>	<u>Current Leadership</u>
Donnie Hood	Director Buildings & Maintenance	Director Community Development
Les Markland	Asst. Director Buildings & Maint.	Interim Director Buildings & Maintenance
Eddie Williams	Director Community Development	Director Refuse Control
Wayne Lee	Director Refuse Control	Asst. Director Buildings & Maint.

## Fiscal Year 2008 Budget Message

The FY 2007 budget provided general assistance funds for the Southern Regional Hospital Authority in the amount of a ½ mill at a cost of \$3,550,000. The net general M&O millage was increased accordingly. The FY 2008 budget does not provide cash assistance to the hospital but considers the possibility of allowing the hospital to take advantage of the County's resources to acquire debt, which would be more substantial than the ½ mill awarded to them last year.

The Clayton County Uniform policy has changed and is once again budgeted under individual departments instead of a central location. It still consists of two components; uniform allowance and taxable clothing allowance. Uniform allowances are \$550.00 per officer and must be approved by the department director and entered on a purchase requisition. The requisition then receives budgetary approval by Finance. The taxable clothing allowance is awarded to public safety positions that are not required to wear uniforms such as undercover officers, detectives and investigators. Because they are allowed to purchase attire without any visible county emblems, those funds must be taxed which reduces the allotted uniform allowance.

Liability Claims Processing will be handled internally with the Risk Management Department instead of externally through a contract. Claims adjusters have been hired and will begin processing claims July 2, 2007.

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

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

Budget reductions were taken in the FY 2008 budget as a result of several factors affecting the budget. Those factors include compliance with Governmental Accounting Standards Board (GASB) statement 45, automobile rental industry that may be moving out of the County, pending litigation, pending indebtedness, a slow recovery in fine revenue, operating the public transit system, public safety enhancements, higher fuel costs and a raise for county employees to continue reducing the salary gap between Clayton County positions and their counterparts in surrounding counties.

Clayton County's finances remain healthy given its conservative budgeting policies and tax revenue growth. Clayton County's success with managing growth and planning for the future is highlighted by the recognition associated with the County's attainment of its bond rating of Aa2 from Moody's

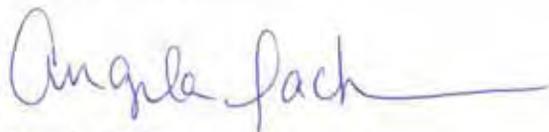
## Fiscal Year 2008 Budget Message

Investors Service, Inc. and AA by Standard & Poor's Ratings Services. The bond rating reflects the County's conservative fiscal policies, professional management, and moderate debt levels.

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

The support and vision of the Chairman and Commissioners throughout the budget process is greatly appreciated. Your dedication to addressing the many challenges, which face the County, is invaluable to the formulation of a functional, fiscally sound, balanced budget. I would also like to thank all of those who have worked with us to arrive at an acceptable plan for FY 2008. It is the goal of the Finance Department to continue to work through a cooperative effort with County employees, elected officials and citizens to ensure a financially stable future for Clayton County.

Respectfully submitted,

A handwritten signature in blue ink that reads "Angela Jackson" with a long horizontal flourish extending to the right.

Angela Jackson  
Director of Finance

## **READER'S GUIDE**

### **INTRODUCTION**

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

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

### **BUDGET SUMMARY SECTION**

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

### **POLICIES AND PROCEDURES**

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

### **CAPITAL BUDGETING**

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

### **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

**CLAYTON COUNTY, GEORGIA**  
**2008 BUDGET DOCUMENT**  
**INTRODUCTION**

**History**



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

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



**Jonesboro** – The city of Jonesboro incorporated in 1859 and is the fictionalized setting for Margaret Mitchell's "Gone with the Wind" novel. The population in 2000 was 3,829 and the median household income was \$31,951. Jonesboro covers a 2.6 square mile radius.

**Morrow** – The city of Morrow became a part of Clayton County in 1858 when Clayton was created from parts of Henry and Fayette counties. They were granted a charter to become a city in 1943. The population in 2000 was 4,882 and the median household income was \$46,569. Morrow covers a 2.9 square mile radius.

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

**Lake City** – Lake City has a population of 2,886 and a median household income of \$38,929. It covers a 1.8 square mile radius.

**Riverdale** – Riverdale is home to Clayton County's only hospital which is also one of the top employers for the county. Riverdale has a population of 12,478, a median household income of \$39,530 and covers a 4.3 square mile radius.

**Forest Park** – Forest Park is Clayton County's largest municipality and was incorporated in 1908. The population in 2000 was 21,447 and the median household income was \$33,556. It covers 9.4 square miles

**CLAYTON COUNTY, GEORGIA  
2008 BUDGET DOCUMENT  
INTRODUCTION**

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



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

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



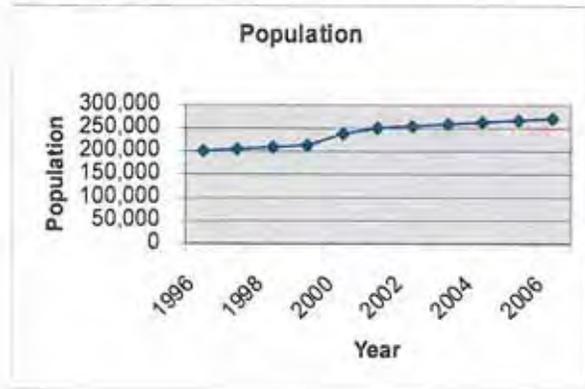
*The Historic Courthouse (left) and the Harold R. Banke Justice Center (right) house essential County functions such as: Clerk of Superior/Magistrate Courts, Clerk of State Court, District Attorney's Office, Magistrate Court and Judges, State Court and Judges, Solicitor General's Office, Sheriff's Office,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

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

CLAYTON COUNTY, GEORGIA  
2008 BUDGET DOCUMENT  
INTRODUCTION

Population

Clayton County saw a dramatic surge in population from 10,260 in 1930 to 150,357 in 1980, which



made Clayton County the fastest growing county in the state between 1930 and 1980. The 2000 census figures show Clayton County has grown 29.9% to 236,517 since 1990 when the population was 182,052. The growth in population brings an average of 1,200 new students into the school system each year. Based on the 2000 census, Clayton County's population is extremely diverse. The population explosion, as well as the military implants from Fort Gillem and Fort McPherson, plays an important role in the level of diversity experienced by Clayton County. More than 2000 students speak 53 languages and receive

instruction from ESOL teachers (English for Speakers of other languages). Employee growth and population growth between 1996 and 2006 was 32% and 35% respectively. Therefore, Clayton County has done an excellent job of managing its personnel resources to provide unmatched services to its growing population.

Services Provided By The County



Photo by Warren Jones

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

Clayton County provides a complete range of services to its citizens to include the following: police and fire protection, emergency medical services, public transportation, court systems, library services, highway construction and maintenance, recreational activities and cultural events for youth and senior citizens, refuse collection and disposal; public health services, building inspection, animal control services, and tax assessment and collection services. The County also provides water, sewer and solid waste disposal services through the Clayton County Water Authority. Some of the services highlighted below are: police protection, fire protection, public transit system, health care, education, and lifestyle and entertainment.

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

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

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

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

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



*Due to the continued growth of Clayton County three state of the art Fire Stations were added to deliver a timely response to emergencies.*

The Fire Department is responsible for 13 fire stations, three of which opened in October and November 2003. Two of the new stations were replacements for stations built in 1957 and 1967. The three new stations, built identically are state of the art facilities boasting environmental safety features and technically advanced amenities. Station 14, a new station is slated to begin construction in Fiscal

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Year 2008. Station 13 was previously owned and operated by the city of Jonesboro. Jonesboro and Clayton entered into a contract by which Clayton now provides fire services for the city of Jonesboro. Renovations have been made to the station to bring it up-to-date with Clayton's existing stations.

Clayton County residents witnessed the birth of a new transit system called C-Tran on October 1, 2001. C-Tran was more successful than expected and the number of customers more than doubled projections in the first year. The system was expected to carry about 250,000 passengers in the first year but by the end of September 2002, C-Tran had carried approximately 500,000 passengers. The system has 24 buses powered by clean burning compressed natural gas. Bus service operates Monday-Saturday and connects Clayton County Citizens to many neighborhoods, businesses, shopping centers, medical facilities and cultural opportunities. It also provides access to MARTA, which is the transportation outlet for metro Atlanta. Riders have the capability to connect to all MARTA routes providing cost effective transportation to the citizens of Clayton



County. The system also provides para-transit services for physically challenged County residents.

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

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

Clayton County offers its community some of the best healthcare in metropolitan Atlanta. Southern Regional Medical Center was established in 1971 as a community-based healthcare provider and became a member of the Promina Health System (Georgia's largest non-profit hospital alliance) in 1996. Southern Regional Health System consists of the following: Southern Regional Medical Center, a 406-bed full-service hospital featuring a state of the art outpatient surgery center, one of the busiest emergency departments in the State and includes a Community Care Center; Riverwoods, Southern Regional Psychiatric Center; The Surgery Center at Mt. Zion; Southern Regional Homecare, Medicare and Medicaid certified home health agency and Women's Life Center, a 107,000 square foot, state of the art facility that offers complete obstetrical, gynecological, diagnostic and educational services for women. Southwood Medical Center is one of 10 medical facilities operated by Kaiser Permanente of Georgia, the state's largest non-profit health plan. They provide comprehensive healthcare services to more than 44,000 citizens of Clayton County.

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Quality and distinction describe Clayton County's educational institutions, where programs, facilities and faculty produce educated young men and women prepared for college or career. From preschool to 12<sup>th</sup> grade, the nearly 49,000 students enrolled in the fifty-two Clayton County Public Schools have access to some of the best instructional programs in the country. The school system has 6,700 employees, half of whom are teachers. Nearly 45% of the teaching staff holds advanced degrees, and many have earned achievement awards on state, national and international levels. Clayton County Schools rank among the top in the country for access to technology. Facilities include sophisticated computer networks, technology labs, a fully equipped TV production studio and a 1,800 seat Performing Arts Center.

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



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

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

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

The tennis complex opened in August 2003. It is a stadium court surrounded by 16 courts, all lighted for night play, a full service pro shop with Nike 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.

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

Cultural opportunities are prevalent in Clayton County. Spivey Hall, located on the campus of Clayton State University, is a 400-seat, acoustically-superior performing arts venue that has presented the best



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

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



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

experience and is one of the largest fully-equipped performance stages in Metro Atlanta and "turntable" seating for performance flexibility. The most outstanding feature of this facility is the presence of three separate performing areas with the capabilities of combining them into one large area. Locally based performance companies include the Spivey Children's Choir, Tara Winds Concert Orchestra, Tara Choral Guild, Clayton Alliance for Summer Theater and the respected Festival Ballet Company. Historical Jonesboro, Inc., Arts Clayton and other groups offer a

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

**Governmental Structure**

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

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

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

**National and Global Economic Conditions and Outlook**

As part of the budget process the County continually reviews and monitors economic data at the national level. This information is utilized when evaluating factors which may or may not directly impact Clayton County over the budget period. For the 2008 budget, Woods and Poole Economics Data were utilized to provide actual and projected economic data. The following major factors were identified for the 2008 budget:

- Home foreclosures for Clayton County are expected to exceed the national level
- Job growth and population growth are expected to exceed the national average. The Atlanta area is projected to see the highest job growth in the southeast
- Fuel supply and prices are expected to remain stable over the budget period

**Local Economic Conditions and Outlook**

Economic development is one of the County's top priorities. In order to maintain a prosperous economy, the County will focus on changes to encourage business and jobs to the area. The onset of the economic recession in the spring of 2001 set in motion a sequence that has continued into FY 2007. All of the major industries have shared in the decreases of the latest slump. Employment in transportation and public utilities has decreased. Clayton County is currently enjoying a period of residential and business growth resulting from its close proximity to the Hartsfield-Jackson Airport. Clayton County's position as the business center of the Metro South region has created growth in such industries as retail, hospitality and healthcare. It has over 4,300 businesses. According to the Georgia Department of Labor, the 2006 annual Clayton County labor force totaled 145,260. The top employers and top taxpayers for Clayton County serve many industries and are detailed below:

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

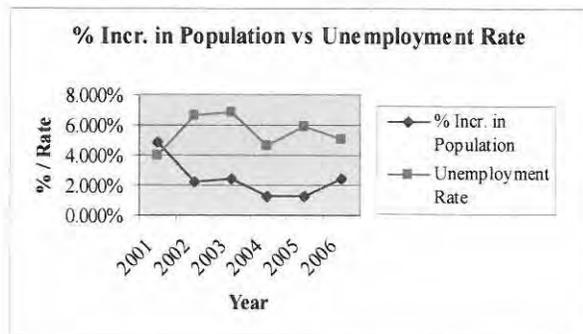
<b>Clayton County Top Ten Property Taxpayers</b>		
<b>Taxpayer:</b>	<b>Assessed Value</b>	<b>Percentage:</b>
City of Atlanta	142,102,634	1.76%
Hertz	97,091,401	1.20%
Georgia Power	95,000,933	1.18%
Air Tran Airways	73,295,039	0.91%
Avis	46,503,007	0.58%
Bellsouth	40,004,913	0.50%
AMB Partners	35,431,290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

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Delta has historically been the County's top employer as well as the top taxpayer. During April 2007 Delta successfully emerged from bankruptcy. The resulting budget impact on Clayton County will be positive with payments expected to be made to the County on time while past payments may be subject to terms of the bankruptcy agreement. Fort Gillem the County's third largest employer has been earmarked for closure by the Department of Defense. The economic impact for this closure is expected to be felt over several years as the base closure is completed. Bases are typically closed over a five year period once approved by Congress.

The primary 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 85 million passengers in 2006. Hartsfield-Jackson Atlanta International Airport opened a fifth runway in 2006. This runway is expected to make an improvement in flight delays and save airlines an estimated \$5 million dollars per week while increasing passenger volume.

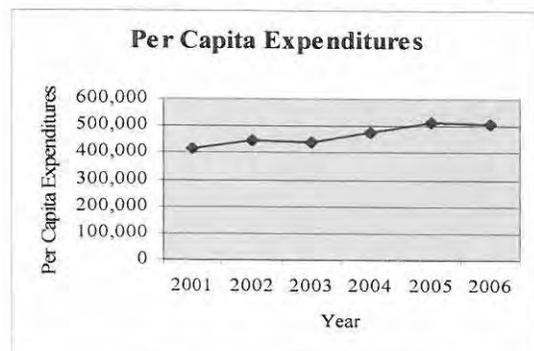
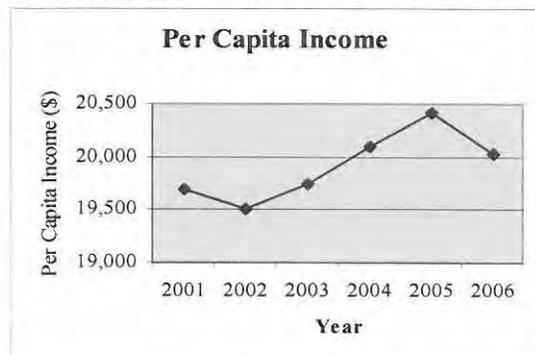
The Clayton County unemployment rate for 2006 was 5.1%; down from 6.6% in 2002.



Unemployment sky rocketed in 2002 due to the unfortunate events of September 11, 2001 and the fact that two of Clayton County's largest employers are a part of the air transportation industry. Six of the County's largest tax payers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport which have all been affected by the events of "9-11" and the recent economic downturn. Prior to "9-11", the unemployment rate had been on a downward trend. Prior to 2005, the unemployment rate continued to fall

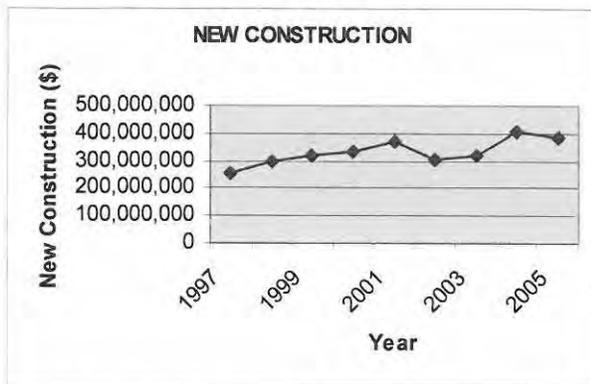
even with the increases in population. During FY 2005, the automobile industry in the Metropolitan Atlanta area experienced severe lay-offs at two large automobile plants, Ford and GM. Delta Airlines and Bellsouth have also reduced their work forces. The result of four large companies having financial difficulties has started an upward climb of the unemployment rate. Various laws have passed the State Legislature to reduce the tax burden on the airline industry.

Historically, there has been a correlation between the health of the local and national economy and the level of spending by consumers with local businesses in the County. If this continues to be a fact, the increase in business licenses and building related permits are an indicator that the financial situation of businesses and private citizens is improving. Income per capita has steadily improved. It has increased from \$18,786 in 1996 to \$20,032 in 2006 but decreased from a high of \$20,418 in 2005.



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



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

attract businesses and keep communities vital and viable. The workforce is well prepared, trained and educated. Over 78% of the population has a high school diploma or higher. The continued growth of both businesses and households in Clayton County will aid in the rebound of the economy. New construction has increased 16% from \$332,013,558 in 2000 to \$383,834,203 in 2005 and permits have increased 12% from 2,843 in 1997 to 3,172 in 2006 Business Licenses have increased 37% from 4,501 in 1997 to 6,144 in 2006 Overall, the trend of new construction, the issuance of building permits and business licenses is very stable.

In conclusion, Clayton County's financial history has been prosperous, consistent and stable. Although "9-11" brought about a national economic downturn, per capita income and business licenses have continued to increase, which is a sign that the economy is stable and on the rebound. Clayton County must continue to foster an environment which is conducive to new and existing employers in order to keep the unemployment rate down. Skilled and educated employees are readily available for businesses that have decided to set up operations within the County. The County must continue to have the foresight to budget conservatively to survive times such as these while still providing citizens with quality services and programs.

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**Mission Statement**

Our mission is to implement programs that will generate more jobs for our citizens, utilize our libraries for tutorial learning centers, help manage the growth so that our schools can keep up with the growth of our population, provide quality programs for seniors, revitalize established businesses and shopping areas and create new ones, establish stronger building and zoning codes, provide safer, cleaner communities for all.

**Major Initiatives For Fiscal Year 2008 And The Future**

- ❖ Prevent and reduce crime and promote the safety and security of individuals and their communities, residential and commercial
- ❖ Continue improving the County's roadways and bridges
- ❖ Continue to fund an annual increase in employee compensation packages
- ❖ Continue to only use fund balance in accordance with long-term planning and not for operating costs
- ❖ Continue to fund and build new Recreation Centers to provide for the needs of our youngest and oldest citizens
- ❖ Continue funding increases in service oriented programs as the needs of citizens increase
- ❖ Encourage departments to utilize any additional funding made available to them (for example, Federal and State grants) to reduce the costs to Clayton County Citizens
- ❖ Outsource any service that may be performed less expensively outside of the organization
- ❖ Improve Web access to governmental services and the judicial system for use by County citizens
- ❖ Enhance the quality of services provided to Clayton County citizens by implementing new technologies and training for all county personnel
- ❖ Maintenance of existing services will take priority over new and/or expanded services

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The budget for Fiscal Year 2008 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 slow recovery made existing challenges even more difficult.

The most important assets of Clayton County are its citizens; therefore, taxpayers should have access to governmental and judicial services. Several of the County's departments are enhancing their websites with forms that can be completed online and fees that can be paid online. Currently,



there are several forms for the Clerk of Superior/Magistrate Courts available online. The forms include case initiation forms, witness subpoenas, disposition forms, case-filing information forms and summons forms. They have also included forms for the real estate division, to include applications to become a notary, passport applications and trade name applications. The Clerk of Superior/Magistrate Courts is continuously working to increase the number of services provided online to decrease the amount of time Clayton County Citizens

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

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

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



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flows. With each additional vehicle on the road, the potential for problems to develop increases as traffic counts begin to exceed existing road design capacities and intersections become overcrowded. For that reason, one of the priorities for the Transportation and Development Department is to monitor intersections and add traffic lights where necessary and to also repair and maintain the integrity of the County's roads. The County has designated approximately \$45 million in SPLOST to road maintenance, safety and improvement projects in the FY 2008 budget.



*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. In order to recruit and retain the best employees, Clayton County has put in place a cost of living adjustment for all full-time civil service positions and certain appointed positions of 2.5% to be paid on July 2, 2007. In addition to the cost of living increase, a reclassification of public safety employees is included. This reclassification allows the County to remain competitive with surrounding Counties.

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's portion of group insurance, along with the employees' portion, is based on the new rates for fiscal year ending June 30, 2007. The Risk Management and Insurance budget is based on continuing the present HMO Plan insured by Kaiser Permanente, and the present self-funded PPO Plan administered by Core Administrative Services. Also the County Self-Funded Dental Plan administered by Core Administrative Services is included in this budget.

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

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



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

The center will also host classes in computer technology, writing and various other artistic disciplines. Senior citizens will meet for many other activities and trips. They will have water aerobics and other programs available for sign-up. Senior centers are necessary to protect the quality of life for Clayton County's active older people. The need for another center arose because of the number of senior citizens and a desire to not have them drive long distances to reach a center.

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



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

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

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

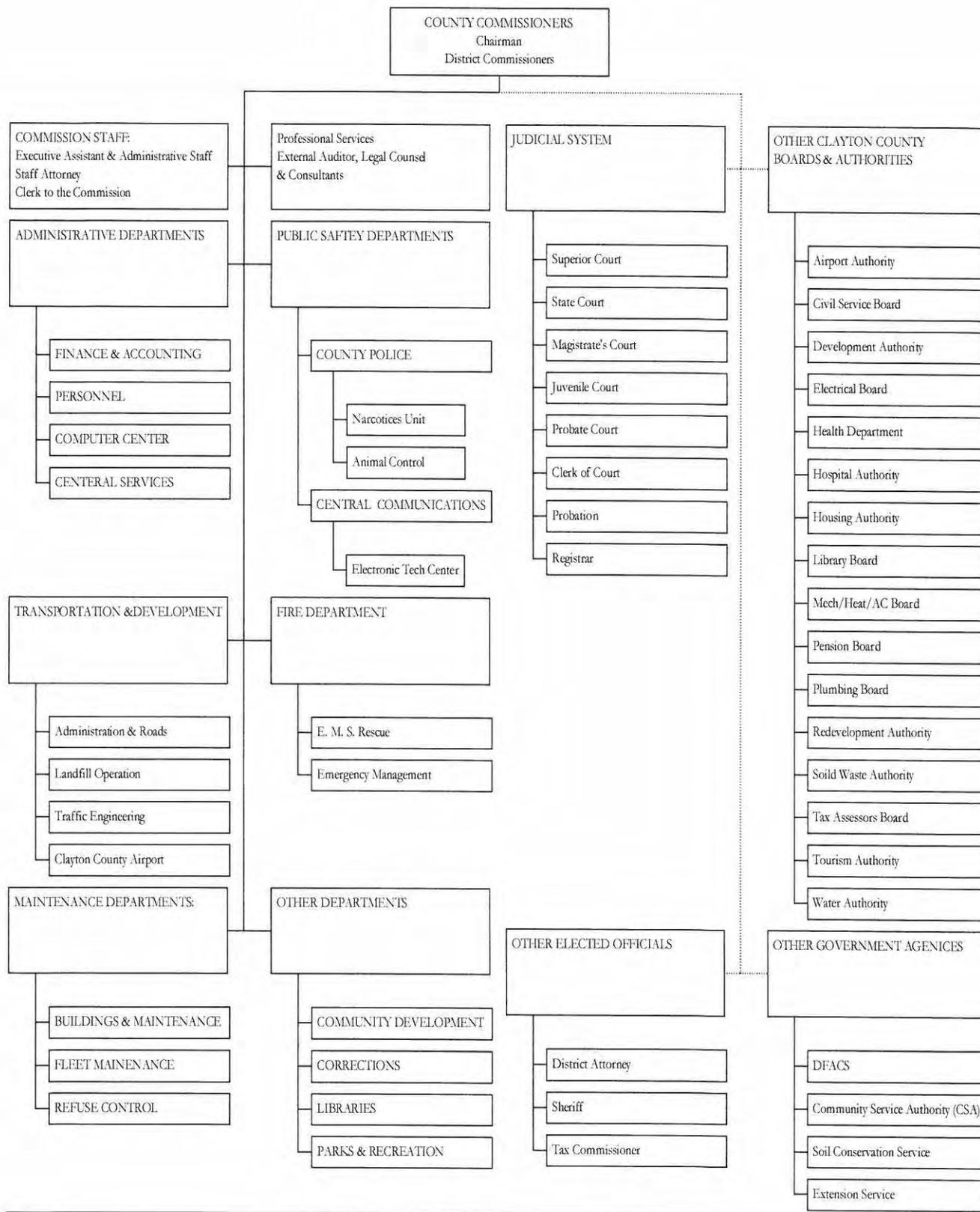
During the summer of 2007 another recreation center will open to serve the County. The Carl Rhodenizer Recreation Center will open in the Rex Park area expanding the year round recreation services for Clayton County residents.

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



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

# CLAYTON COUNTY, GEORGIA 2008 BUDGET DOCUMENT INTRODUCTION



**CLAYTON COUNTY, GEORGIA**  
**BUDGET SUMMARY INFORMATION**  
**FISCAL YEAR ENDED JUNE 30, 2008**  
**SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS**

<b>BUDGETED FUNDS</b>	<b>REVENUES AND OTHER SOURCES</b>			<b>EXPENDITURES AND OTHER USES</b>		
	<b>REVENUES</b>	<b>OPERATING TRANSFER IN</b>	<b>TOTAL FUNDING SOURCES</b>	<b>ADOPTED EXPENDITURES</b>	<b>OPERATING TRANSFER OUT</b>	<b>TOTAL EXPENDITURES AND OTHER USES</b>
Governmental Funds						
General Fund	\$ 162,524,093	\$ 607,000	\$ 163,131,093	\$ 157,685,259	\$ 5,445,834	\$ 163,131,093
Debt Service Fund	464,022	3,813,578	4,277,600	4,277,600		4,277,600
Special Revenue Funds						
Fire District Fund	21,566,134	-	21,566,134	21,566,134		21,566,134
Parks and Recreation Fund	868,233		868,233	868,233		868,233
Hotel/Motel Tax Fund	337,500		337,500	337,500		337,500
Tourism Authority Fund	675,000		675,000	675,000		675,000
Emergency Telephone System	3,802,350		3,802,350	3,052,350	750,000	3,802,350
Federal Narcotics Fund	240,000		240,000	240,000		240,000
State Narcotics Fund	141,000		141,000	141,000		141,000
Jail Construction and Staffing	569,000		569,000	-	569,000	569,000
Juvenile Support Services	30,000		30,000	30,000		30,000
Drug Abuse Treatment & Education	148,878		148,878	148,878		148,878
Alternative Dispute Resolution	184,282	10,000	194,282	194,282		194,282
Victim Assistance Fund	640,501	-	640,501	606,852	33,649	640,501
Domestic Seminars Fund	30,000		30,000	20,000	10,000	30,000
State Court Technology Fee Fund	140,000		140,000	140,000	-	140,000
Collaborative Authority Fund	-	-	-	-	-	-
Aging Grant Fund	-	350,000	350,000	350,000	-	350,000
HUD Grants Fund	603,000	-	603,000	-	603,000	603,000
Other County Grants Fund	1,300,000	893,694	2,193,694	2,193,694	-	2,193,694
Law Library Fund	89,300		89,300	89,300		89,300
Special Local Option Sales Tax	54,000,000		54,000,000	-	54,000,000	54,000,000
Street Lights Fund	1,139,000		1,139,000	1,101,000	38,000	1,139,000
Total Special Revenue Funds	86,504,178	1,253,694	87,757,872	31,754,223	56,003,649	87,757,872
Capital Project Funds						
Health Department/Battlecreek	-	-	-	-	-	-
Roads & Recreation Projects	-	51,849,154	51,849,154	51,849,154	-	51,849,154
Total Governmental Funds	249,492,293	57,523,426	307,015,719	245,566,236	61,449,483	307,015,719
Internal Service Funds						
Workers Compensation Fund	1,831,693		1,831,693	1,831,693		1,831,693
Medical Self Insurance Fund	20,210,219		20,210,219	20,210,219		20,210,219
Total Internal Service Funds	22,041,912	-	22,041,912	22,041,912	-	22,041,912
Discretely Presented Component Units						
Clayton County Landfill	3,464,339		3,464,339	3,464,339		3,464,339
Clayton County Airport	1,339,597		1,339,597	1,339,597		1,339,597
Mass Transit Fund	1,800,000	3,926,057	5,726,057	5,726,057	-	5,726,057
Total Discretely Presented Components	6,603,936	3,926,057	10,529,993	10,529,993	-	10,529,993
Total of All Budgeted Funds	\$ 278,138,141	\$ 61,449,483	\$ 339,587,624	\$ 278,138,141	\$ 61,449,483	\$ 339,587,624

**CLAYTON COUNTY, GEORGIA**  
**BUDGET SUMMARY INFORMATION**  
**FISCAL YEAR ENDED JUNE 30, 2008**  
**SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGET	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGET
<b>REVENUES</b>						
Property Taxes	\$ 51,379,143	\$ 66,037,408	\$ 69,044,661	\$ 18,219,354	\$ 19,452,711	\$ 20,506,908
Other Taxes and Assessments	54,850,051	53,039,500	57,978,643	57,266,398	48,929,074	57,042,226
Licenses and Permits	6,989,995	6,963,227	7,583,906	-	-	-
Intergovernmental	4,531,644	3,084,355	3,179,260	10,191,739	35,460,911	1,903,000
Charges for Services	17,250,454	16,331,988	18,769,123	5,568,002	5,543,556	5,112,365
Fines and Forfeitures	3,225,065	3,609,000	3,284,000	1,648,797	1,516,516	1,721,679
Interest and Dividend Income	2,004,712	1,640,185	1,922,700	2,835,819	153,000	157,000
Other Revenues	770,985	773,077	461,800	63,867	122,550	61,000
Total Revenues	141,002,049	151,478,740	162,224,093	95,793,976	111,178,318	86,504,178
<b>OTHER FINANCING SOURCES</b>						
Appropriation from Fund Balance	-	6,490,710	-	-	3,447,602	-
Approp. from Capital Impr. Reserve	-	-	-	-	2,125,844	-
Gifts and Donations	35,449	3,122	-	80,012	70,805	-
Operating Transfers In	581,264	517,000	607,000	912,105	1,475,985	1,253,694
Oper. Transfer In From Primary Gov	-	-	-	-	-	-
Proceeds from Prop./Casualty Claims	74,280	-	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-
Proceeds from Litigation Settlement	63,327	-	-	-	-	-
Proceeds from Revenue Bonds	-	-	-	-	-	-
Sale of General Fixed Assets	159,775	275,000	300,000	61,950	-	-
Sale of Obsolete/Surplus Material	(580)	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-
Total Other Financing Sources	913,515	7,285,832	907,000	1,054,067	7,120,236	1,253,694
Total Rev. & Other Financing Sources	141,915,564	158,764,572	163,131,093	96,848,043	118,298,554	87,757,872
<b>EXPENDITURES</b>						
General Government	12,488,662	16,560,810	15,668,685	-	-	-
Tax Assessment and Collection	3,142,811	3,430,038	3,510,620	-	-	-
Courts and Law Enforcement	50,217,970	49,658,141	52,532,507	2,225,250	2,446,911	1,219,628
Public Safety	29,415,583	35,087,984	38,086,810	24,135,229	31,478,304	26,459,484
Transportation and Development	10,216,815	12,705,330	8,635,416	2,007,186	14,905,146	1,101,000
Libraries	3,255,450	3,620,648	3,639,740	255,971	6,233,348	-
Parks and Recreation	5,882,190	7,941,104	7,942,329	1,067,773	1,214,151	868,233
Health and Welfare	1,237,871	4,753,780	1,213,532	3,441,176	7,192,059	390,000
Other General Government	21,240,626	22,640,443	26,455,620	1,408,880	2,276,033	1,715,878
Total Expenditures	137,097,978	156,398,278	157,685,259	34,541,465	65,745,952	31,754,223
<b>OTHER FINANCING USES</b>						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	443	-	-	-	-	-
Appropriations To Fund Balance	-	-	-	-	-	-
Litigation Claims & Settlements	407,267	1,692,457	-	-	-	-
Operating Transfers Out	1,110,414	673,837	5,445,834	46,715,981	52,552,602	56,003,649
Total Exp. and Other Financing Uses	138,616,102	158,764,572	163,131,093	81,257,446	118,298,554	87,757,872
Net Increase (Decrease) in Fund Balance	3,299,462	-	-	15,590,597	-	-
FUND BALANCE JULY 1	40,004,302	43,303,764	43,303,764	7,318,903	22,909,500	22,909,500
FUND BALANCE JUNE 30	\$ 43,303,764	\$ 43,303,764	\$ 43,303,764	\$ 22,909,500	\$ 22,909,500	\$ 22,909,500

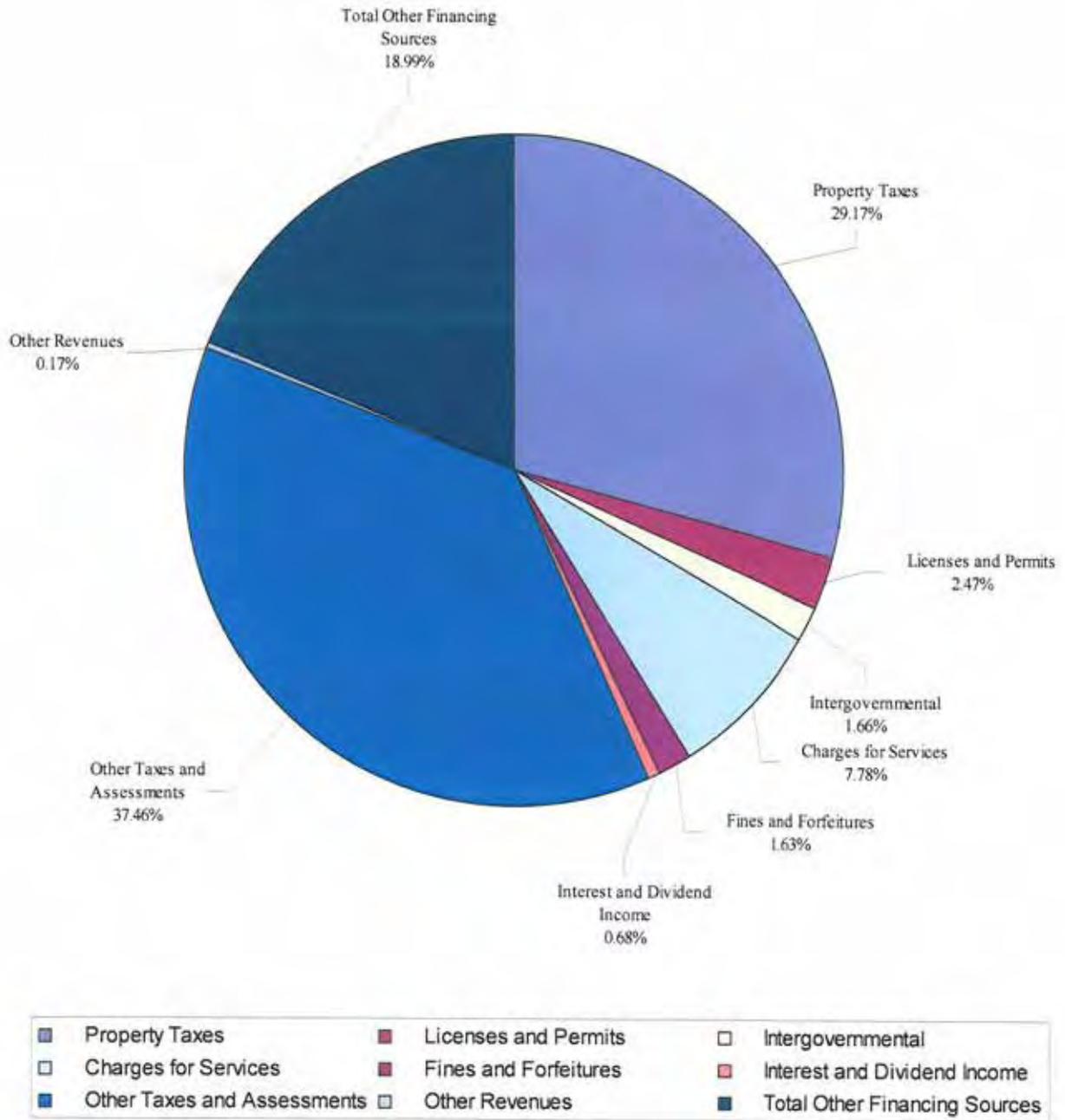
**CLAYTON COUNTY, GEORGIA**  
**BUDGET SUMMARY INFORMATION**  
**FISCAL YEAR ENDED JUNE 30,2008**  
**SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS**

	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGET	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGET
<b>REVENUES</b>						
Property Taxes	(28)	-	-	-	-	-
Other Taxes and Assessments	42	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	-	-	-	284,002	336,810	-
Other Revenues	42,408	-	-	-	-	-
<b>Total Revenues</b>	<b>42,422</b>	<b>-</b>	<b>-</b>	<b>284,002</b>	<b>336,810</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>						
Appropriation from Fund Balance	-	437,496	464,022	-	-	-
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-
Operating Transfers In	6,006,043	3,838,291	3,813,578	44,782,143	89,086,992	51,849,154
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	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>6,006,043</b>	<b>4,275,787</b>	<b>4,277,600</b>	<b>44,782,143</b>	<b>89,086,992</b>	<b>51,849,154</b>
<b>Total Rev. and Other Financing Sources</b>	<b>6,048,465</b>	<b>4,275,787</b>	<b>4,277,600</b>	<b>45,066,145</b>	<b>89,423,802</b>	<b>51,849,154</b>
<b>EXPENDITURES</b>						
General Government	-	-	-	5,338	-	-
Tax Assessment and Collection	-	-	-	-	-	-
Courts and Law Enforcement	-	-	-	52,723	-	-
Public Safety	-	-	-	760,443	17,621	-
Transportation and Development	-	-	-	17,365,312	51,918,311	45,000,000
Libraries	-	-	-	-	-	-
Parks and Recreation	-	-	-	10,665,996	36,413,823	6,849,154
Health and Welfare	-	-	-	4,222,766	1,074,047	-
Other General Government	6,453,834	4,275,787	4,277,600	20,255	-	-
<b>Total Expenditures</b>	<b>6,453,834</b>	<b>4,275,787</b>	<b>4,277,600</b>	<b>33,092,833</b>	<b>89,423,802</b>	<b>51,849,154</b>
<b>OTHER FINANCING USES</b>						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations to Fund Balance	-	-	-	-	-	-
Litigation Claims and Settlements	-	-	-	-	-	-
Operating Transfers Out	-	-	-	50,160	-	-
<b>Total Exp. and Other Financing Uses</b>	<b>6,453,834</b>	<b>4,275,787</b>	<b>4,277,600</b>	<b>33,142,993</b>	<b>89,423,802</b>	<b>51,849,154</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(405,369)</b>	<b>-</b>	<b>-</b>	<b>11,923,152</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE JULY 1</b>	<b>5,712,766</b>	<b>5,307,397</b>	<b>5,307,397</b>	<b>34,067,607</b>	<b>45,990,759</b>	<b>45,990,759</b>
<b>FUND BALANCE JUNE 30</b>	<b>\$ 5,307,397</b>	<b>\$ 5,307,397</b>	<b>\$ 5,307,397</b>	<b>\$ 45,990,759</b>	<b>\$ 45,990,759</b>	<b>\$ 45,990,759</b>

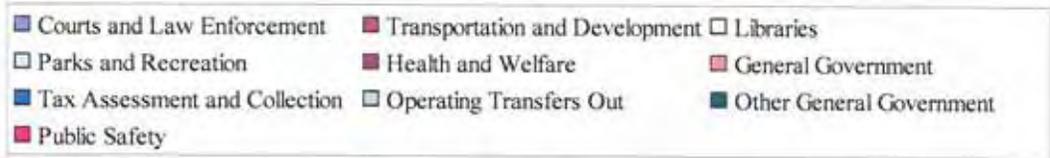
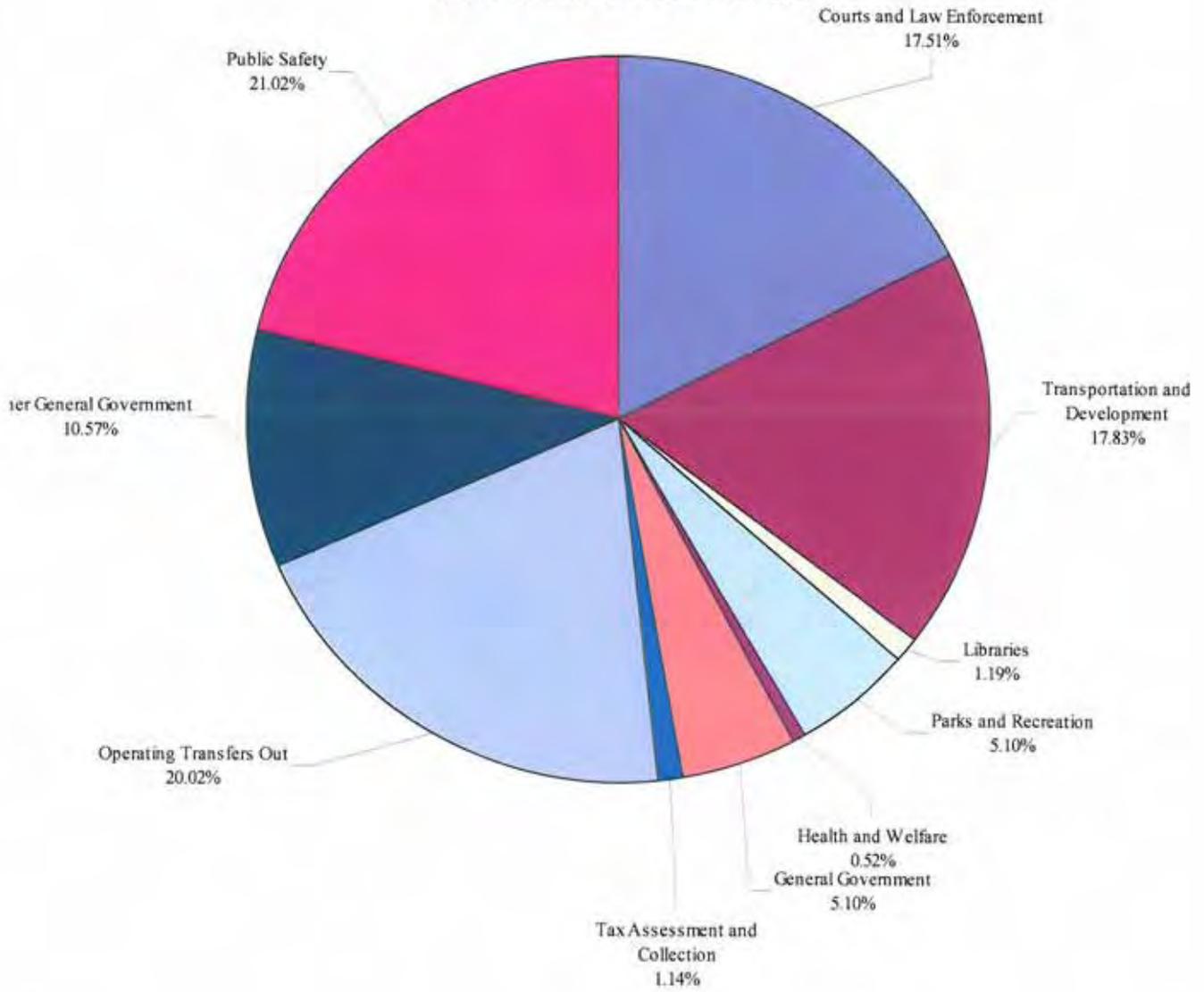
**CLAYTON COUNTY, GEORGIA**  
**SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES FOR GOVERNMENTAL FUNDS**  
**COMPARISON OF THE THREE MOST RECENT FISCAL YEARS**

	<b>TOTAL GOVERNMENTAL FUNDS</b>		
	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGET
<b>REVENUES</b>			
Property Taxes	\$69,598,469	\$85,490,119	\$89,551,569
Other Taxes and Assessments	112,116,491	101,968,574	\$115,020,869
Licenses and Permits	6,989,995	6,963,227	\$7,583,906
Intergovernmental	14,723,383	38,545,266	\$5,082,260
Charges for Services	22,818,456	21,875,544	\$23,881,488
Fines and Forfeitures	4,873,862	5,125,516	\$5,005,679
Interest and Dividend Income	5,124,533	2,129,995	\$2,079,700
Other Revenues	877,260	895,627	\$522,800
<b>Total Revenues</b>	<b>237,122,449</b>	<b>262,993,868</b>	<b>248,728,271</b>
<b>OTHER FINANCING SOURCES</b>			
Appropriation from Fund Balance	-	10,375,808	464,022
Appropriation from Capital Impr. Reserve	-	2,125,844	-
Gifts and Donations	115,461	73,927	-
Operating Transfers In	52,281,555	94,918,268	57,523,426
Operating Transfer In From Primary Gov	-	-	-
Proceeds from Property/Casualty Claims	74,280	-	-
Proceeds from refunding bond debt	-	-	-
Proceeds from Litigation Settlement	63,327	-	-
Proceeds from Revenue Bonds	-	-	-
Sale of General Fixed Assets	221,725	275,000	300,000
Sale of Obsolete/Surplus Material	(580)	-	-
Proceeds from Capital Leases	-	-	-
<b>Total Other Financing Sources</b>	<b>52,755,768</b>	<b>107,768,847</b>	<b>58,287,448</b>
<b>Total Revenues and Other Financing Sources</b>	<b>289,878,217</b>	<b>370,762,715</b>	<b>307,015,719</b>
<b>EXPENDITURES</b>			
General Government	\$12,494,000	\$16,560,810	\$15,668,685
Tax Assessment and Collection	3,142,811	\$3,430,038	\$3,510,620
Courts and Law Enforcement	52,495,943	\$52,105,052	\$53,752,135
Public Safety	54,311,255	\$66,583,909	\$64,546,294
Transportation and Development	29,589,313	\$79,527,472	\$54,736,416
Libraries	3,511,421	\$9,853,996	\$3,639,740
Parks and Recreation	17,615,959	\$45,569,078	\$15,659,716
Health and Welfare	8,901,813	\$13,019,886	\$1,603,532
Other General Government	29,123,595	\$29,193,578	\$32,449,098
<b>Total Expenditures</b>	<b>211,186,110</b>	<b>315,843,819</b>	<b>245,566,236</b>
<b>OTHER FINANCING USES</b>			
Payment to Refund Capital Lease	-	-	-
Casualty and Other Losses	443	-	-
Appropriations to Fund Balance	-	-	-
Litigation Claims & Settlements	407,267	1,692,457	-
Operating Transfers Out	47,876,555	53,226,439	61,449,483
<b>Total Expenditures and Other Financing Uses</b>	<b>259,470,375</b>	<b>370,762,715</b>	<b>307,015,719</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>30,407,842</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE JULY 1</b>	<b>66,213,264</b>	<b>117,511,420</b>	<b>117,511,420</b>
<b>FUND BALANCE JUNE 30</b>	<b>\$96,621,106</b>	<b>\$117,511,420</b>	<b>\$117,511,420</b>

**CLAYTON COUNTY, GEORGIA  
 FY 2008 ESTIMATED FINANCIAL SOURCES  
 GOVERNMENTAL FUNDS**



**CLAYTON COUNTY, GEORGIA  
 FY 2008 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 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGET	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGET
<b>REVENUES</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,230,086	3,512,350	3,464,339	1,061,504	1,109,479	1,319,597
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	76,570	5,000	-	-	-	-
Other Revenues	79,429	-	-	30,518	20,000	20,000
<b>Total Revenues</b>	<b>3,386,085</b>	<b>3,517,350</b>	<b>3,464,339</b>	<b>1,092,022</b>	<b>1,129,479</b>	<b>1,339,597</b>
<b>OTHER FINANCING SOURCES</b>						
Appropriation from Fund Bal	-	9,721	-	-	2,726	-
Operating Transfers In	-	-	-	-	-	-
Proceeds of Prop/Casualty	-	-	-	108,274	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>3,386,085</b>	<b>3,527,071</b>	<b>3,464,339</b>	<b>1,200,296</b>	<b>1,132,205</b>	<b>1,339,597</b>
<b>EXPENDITURES</b>						
Personnel Services	901,217	961,591	967,710	258,780	274,960	279,712
Operating Expenses	2,093,070	1,471,894	1,290,489	1,196,224	857,245	1,059,885
Capital Outlay	-	-	-	-	-	-
Debt Service	407,980	1,093,586	1,206,140	-	-	-
<b>Total Expenditures</b>	<b>3,402,267</b>	<b>3,527,071</b>	<b>3,464,339</b>	<b>1,455,004</b>	<b>1,132,205</b>	<b>1,339,597</b>
<b>OTHER FINANCING USES</b>						
Operating Transfers Out	-	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>3,402,267</b>	<b>3,527,071</b>	<b>3,464,339</b>	<b>1,455,004</b>	<b>1,132,205</b>	<b>1,339,597</b>
Net Increase (Decrease) in Retained Earnings	(16,182)	-	-	(254,708)	-	-
RETAINED EARNINGS JULY 1	774,604	758,422	758,422	17,294,686	17,039,978	17,039,978
RETAINED EARNINGS JUNE 30	\$ 758,422	\$ 758,422	\$ 758,422	\$ 17,039,978	\$ 17,039,978	\$ 17,039,978

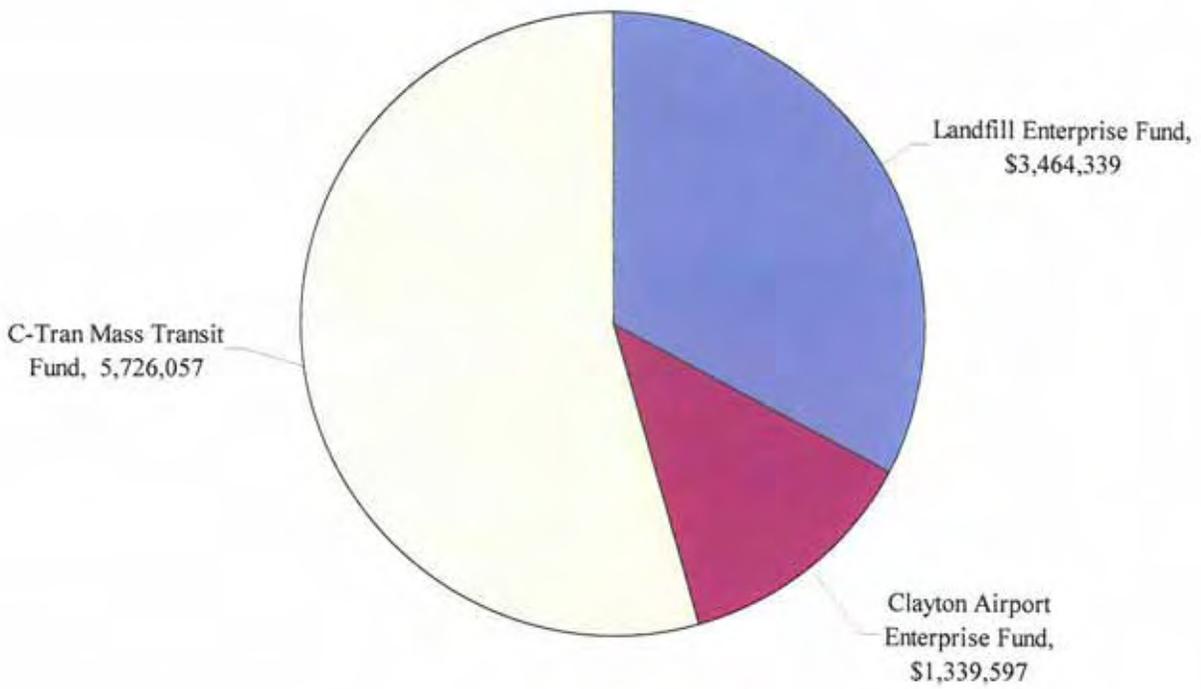
**CLAYTON COUNTY, GEORGIA**  
**SUMMARY OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN RETAINED EARNINGS FOR ENTERPRISE FUNDS**  
**COMPARISON OF THREE MOST RECENT FISCAL YEARS**

<b>C-TRAN MASS TRANSIT ENTERPRISE FUND</b>			
	<u>FY 2006</u> <u>ACTUAL</u>	<u>FY 2007</u> <u>ESTIMATED</u>	<u>FY 2008</u> <u>BUDGET</u>
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	1,800,000
Fines and Forfeitures	-	-	-
Interest and Dividend Income	-	-	-
Other Revenues	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	-	-	1,800,000
<b>OTHER FINANCING SOURCES</b>			
Appropriation from Fund Bal	-	-	-
Operating Transfers In	-	-	3,926,057
Proceeds of Prop/Casualty	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues and Other Financing Sources	-	-	\$ 5,726,057
<b>EXPENDITURES</b>			
Personnel Services	-	-	210,417
Operating Expenses	-	-	5,515,640
Capital Outlay	-	-	-
Debt Service	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	-	-	5,726,057
<b>OTHER FINANCING USES</b>			
Operating Transfers Out	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures and Other Financing Uses	-	-	5,726,057
Net Increase (Decrease) in Retained Earnings	-	-	-
RETAINED EARNINGS JULY 1	<hr/>	<hr/>	<hr/>
RETAINED EARNINGS JUNE 30	\$ -	\$ -	\$ -

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

	<b>TOTAL ENTERPRISE FUNDS</b>		
	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGET
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,291,590	4,621,829	6,583,936
Fines and Forfeitures	-	-	-
Interest and Dividend Income	76,570	5,000	-
Other Revenues	109,947	20,000	20,000
<b>Total Revenues</b>	<b>4,478,107</b>	<b>4,646,829</b>	<b>6,603,936</b>
<b>OTHER FINANCING SOURCES</b>			
Appropriation from Fund Balance	-	12,447	-
Operating Transfers In	-	-	3,926,057
Proceeds of Prop/Casualty	108,274	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>4,586,381</b>	<b>4,659,276</b>	<b>10,529,993</b>
<b>EXPENDITURES</b>			
Personnel Services	1,159,997	1,236,551	1,457,839
Operating Expenses	3,289,294	2,329,139	7,866,014
Capital Outlay	-	-	-
Debt Service	407,980	1,093,586	1,206,140
<b>Total Expenditures</b>	<b>4,857,271</b>	<b>4,659,276</b>	<b>10,529,993</b>
<b>OTHER FINANCING USES</b>			
Operating Transfers Out	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>4,857,271</b>	<b>4,659,276</b>	<b>10,529,993</b>
<b>Net Increase (Decrease) in Retained Earnings</b>	<b>(270,890)</b>	<b>-</b>	<b>-</b>
<b>RETAINED EARNINGS JULY 1</b>	<b>18,069,290</b>	<b>17,798,400</b>	<b>17,798,400</b>
<b>RETAINED EARNINGS JUNE 30</b>	<b>\$ 17,798,400</b>	<b>\$ 17,798,400</b>	<b>\$ 17,798,400</b>

**CLAYTON COUNTY, GEORGIA  
FY 2008 ESTIMATED EXPENDITURES  
ENTERPRISE FUNDS**



**CLAYTON COUNTY, GEORGIA**  
**SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING**  
**SOURCES AND USES FOR ALL BUDGET FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2008**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
<b>REVENUES</b>							
Property Taxes	\$ 69,044,661	\$ 20,506,908	\$ -	\$ -	\$ -	\$ -	\$ 89,551,569
Other Taxes and Assessments	57,978,643	57,042,226	-	-	-	-	115,020,869
Licenses and Permits	7,583,906	-	-	-	-	-	7,583,906
Intergovernmental	3,179,260	1,903,000	-	-	-	17,461,945	22,544,205
Charges for Services	18,769,123	5,112,365	-	-	6,583,936	-	30,465,424
Fines and Forfeitures	3,284,000	1,721,679	-	-	-	-	5,005,679
Interest and Dividend Income	1,922,700	157,000	-	-	-	10,000	2,089,700
Contributions	-	-	-	-	-	4,569,967	4,569,967
Other Revenues	461,800	61,000	-	-	20,000	-	542,800
<b>Total Revenues</b>	<b>162,224,093</b>	<b>86,504,178</b>	<b>-</b>	<b>-</b>	<b>6,603,936</b>	<b>22,041,912</b>	<b>277,374,119</b>
<b>OTHER FINANCING SOURCES</b>							
Appropriation from Fund Balance	-	-	464,022	-	-	-	464,022
Appropriation from Capital Impr. Res	-	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-	-
Operating Transfers In	607,000	1,253,694	3,813,578	51,849,154	3,926,057	-	61,449,483
Operating Transfer In From Primary Gov	-	-	-	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-	-
Proceeds from Property/Casualty Claims	-	-	-	-	-	-	-
Proceeds from Litigation Settlement	-	-	-	-	-	-	-
Proceeds from W/C Subsequent Injury	-	-	-	-	-	-	-
Sale of General Fixed Assets	300,000	-	-	-	-	-	300,000
Sale of Obsolete/Surplus Material	-	-	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>907,000</b>	<b>1,253,694</b>	<b>4,277,600</b>	<b>51,849,154</b>	<b>3,926,057</b>	<b>-</b>	<b>62,213,505</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 163,131,093</b>	<b>\$ 87,757,872</b>	<b>\$ 4,277,600</b>	<b>\$ 51,849,154</b>	<b>\$ 10,529,993</b>	<b>\$ 22,041,912</b>	<b>\$ 339,587,624</b>
<b>EXPENDITURES</b>							
Personnel Services	\$ 115,768,637	\$ 21,460,108	\$ -	\$ -	\$ 1,457,839	\$ 10,700,116	\$ 149,386,700
Operating Expenses	38,524,191	9,249,015	-	-	7,866,014	11,341,796	66,981,016
Capital Outlay	1,378,990	811,300	-	51,849,154	-	-	54,039,444
Debt Service	2,013,441	233,800	4,277,600	-	1,206,140	-	7,730,981
<b>Total Expenditures</b>	<b>157,685,259</b>	<b>31,754,223</b>	<b>4,277,600</b>	<b>51,849,154</b>	<b>10,529,993</b>	<b>22,041,912</b>	<b>278,138,141</b>
<b>OTHER FINANCING USES</b>							
Operating Transfers Out	5,445,834	56,003,649	-	-	-	-	61,449,483
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 163,131,093</b>	<b>\$ 87,757,872</b>	<b>\$ 4,277,600</b>	<b>\$ 51,849,154</b>	<b>\$ 10,529,993</b>	<b>\$ 22,041,912</b>	<b>\$ 339,587,624</b>

**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 2008 and FY 2007. 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 2006 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 2007.

Of particular note is that certain budgets were adjusted during the course of FY 2007. 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 2007 budget amounts at the point in time when the Finance Department began preparing the recommended budget in May of the current year.

The decision to begin certain road improvement projects, and the decision to construct several recreation centers are representative of the types of budgetary increases exhibited for FY 2007. 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 2008 and 2007 budget information, there are several factors and events to be considered. One of the major increases involves the amount budgeted in the General Fund. The General Fund increase of \$4,366,521 includes funding the addition of a net 75 new positions. The increase includes the cost for 40 new police officers. The budget in all Funds includes a cost of living increase for County employees and the cost of reclassifying public safety employees.

**BUDGET SUMMARY INFORMATION - EXPENDITURES  
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA  
FISCAL YEAR ENDED JUNE 30, 2008**

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ORIGINAL BUDGET</u>	<u>FY 2007 ADJUSTED BUDGET</u>	<u>FY 2008 ADOPTED BUDGET</u>
<b>GENERAL FUND</b>				
General Government				
Commissioners	\$711,675	\$1,214,602	\$1,272,005	\$1,122,423
Safety Director	120,255	139,357	2,559	0
Economic Development	215,213	372,820	375,630	366,193
Staff Attorney	404,540	464,100	470,509	534,904
Internal Audit	320,122	496,348	499,527	405,537
Finance	2,712,523	3,458,969	3,473,419	3,656,455
Risk Management	399,421	465,152	724,376	797,148
Computer Center	2,837,741	3,073,686	3,217,963	3,549,695
Personnel	700,722	896,137	977,132	951,543
Central Services	1,489,989	1,599,812	1,716,506	1,229,430
Professional Services	2,680,361	2,166,600	2,763,200	2,166,470
Registrar	306,578	1,282,163	1,567,985	888,887
<b>Total General Government</b>	<u>12,899,140</u>	<u>15,629,746</u>	<u>17,060,811</u>	<u>15,668,685</u>
Tax Assessment and Collections				
Tax Commissioners	1,657,478	1,650,989	1,788,666	1,808,404
Tax Assessors	1,485,333	1,622,292	1,641,372	1,702,216
<b>Total Tax Assessment and Collections</b>	<u>3,142,811</u>	<u>3,273,281</u>	<u>3,430,038</u>	<u>3,510,620</u>
Courts and Law Enforcement				
Superior Court	6,912,965	4,851,871	4,992,003	5,489,911
State Court	1,364,489	1,471,619	1,484,312	1,613,718
Magistrate Court	752,617	1,001,651	1,051,839	945,807
Juvenile Court	3,555,158	3,831,696	3,981,722	4,165,581
Probate Court	695,370	731,518	771,162	791,078
Clerk of Superior/Magistrate Court	2,015,500	2,193,047	2,210,855	2,255,826
Clerk of State Court	913,333	1,040,645	1,093,514	1,129,770
Solicitor of State Court	1,438,458	1,857,937	1,872,818	1,852,638
District Attorney	2,742,390	3,167,402	3,223,610	3,012,793
State Adult Probation	24,902	23,347	23,713	20,369
Correctional Facility	3,380,747	3,487,767	3,680,505	3,818,777
Sheriff	26,423,836	23,722,561	25,272,087	27,436,239
<b>Total Courts and Law Enforcement</b>	<u>50,219,765</u>	<u>47,381,061</u>	<u>49,658,140</u>	<u>52,532,507</u>
Public Safety				
County Police	17,007,804	19,520,027	20,786,371	22,297,238
School Crossing	361,164	388,969	419,469	413,580
Narcotics Unit	1,619,028	2,134,510	2,196,049	2,380,482
EMS Rescue	5,845,256	6,002,079	6,263,056	7,675,490
Central Communications	307,603	273,274	276,270	285,708
Technical Support	1,193,719	1,314,645	1,347,306	1,182,455

**BUDGET SUMMARY INFORMATION - EXPENDITURES  
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA  
FISCAL YEAR ENDED JUNE 30, 2008**

	<b>FY 2006 ACTUAL</b>	<b>FY 2007 ORIGINAL BUDGET</b>	<b>FY 2007 ADJUSTED BUDGET</b>	<b>FY 2008 ADOPTED BUDGET</b>
<b>GENERAL FUND, CONTINUED</b>				
Community Development	\$2,084,114	\$2,305,391	\$2,425,981	\$2,418,895
Community Development - Planning and Zoning	389,738	530,563	637,667	646,033
Emergency Management	129,122	193,986	195,690	200,021
Animal Control	478,100	535,389	540,126	586,908
<b>Total Public Safety</b>	<b>29,415,648</b>	<b>33,198,833</b>	<b>35,087,985</b>	<b>38,086,810</b>
Transportation and Development				
Transportation & Development	5,267,121	5,885,924	6,234,704	6,182,491
Transportation & Development - Traffic Engineering	1,845,254	2,047,820	2,439,481	2,452,925
Public Transit System	3,104,440	3,388,011	4,047,396	0
<b>Total Transportation and Development</b>	<b>10,216,815</b>	<b>11,321,755</b>	<b>12,721,581</b>	<b>8,635,416</b>
<b>Libraries</b>	<b>3,255,453</b>	<b>3,391,295</b>	<b>3,620,648</b>	<b>3,639,740</b>
<b>Parks and Recreation</b>	<b>5,882,537</b>	<b>7,023,499</b>	<b>7,940,604</b>	<b>7,942,329</b>
Health and Welfare				
Department of Human Resources	1,083,321	1,057,624	1,057,624	1,067,000
Family and Children Services	154,550	146,156	146,156	146,532
<b>Total Health and Welfare</b>	<b>1,237,871</b>	<b>1,203,780</b>	<b>1,203,780</b>	<b>1,213,532</b>
Other General Government				
County Garage	4,904,105	4,524,519	4,566,420	6,296,805
Refuse Control	1,581,623	1,627,444	1,678,254	1,660,489
Building and Maintenance	1,900,918	1,639,130	2,164,345	2,176,673
Extension University of Georgia	225,655	244,170	246,396	273,393
Other General Government	12,389,316	18,620,072	17,261,437	15,585,540
Archives	234,030	259,764	274,089	462,720
<b>Total Other General Government</b>	<b>21,235,647</b>	<b>26,915,099</b>	<b>26,190,941</b>	<b>26,455,620</b>
Other Financing Uses				
Operating Transfers Out	1,110,414	1,656,269	1,850,044	5,445,834
<b>Total Other Financing Uses</b>	<b>1,110,414</b>	<b>1,656,269</b>	<b>1,850,044</b>	<b>5,445,834</b>
<b>Total General Fund</b>	<b>138,616,101</b>	<b>150,994,618</b>	<b>158,764,572</b>	<b>163,131,093</b>
<b>DEBT SERVICE FUND</b>	<b>6,453,834</b>	<b>4,275,787</b>	<b>4,275,787</b>	<b>4,277,600</b>

**BUDGET SUMMARY INFORMATION - EXPENDITURES**  
**COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA**  
**FISCAL YEAR ENDED JUNE 30, 2008**

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ORIGINAL BUDGET</u>	<u>FY 2007 ADJUSTED BUDGET</u>	<u>FY 2008 ADOPTED BUDGET</u>
<b>SPECIAL REVENUE FUNDS</b>				
Fire District Fund	\$19,125,721	\$20,889,763	\$23,656,587	\$21,566,134
Parks and Recreation Fund	1,017,422	1,003,100	1,164,151	868,233
Hotel/Motel Tax Fund	9,643	325,000	325,000	337,500
Tourism Authority Fund	797,796	650,000	650,000	675,000
Emergency Telephone System Fund	3,325,337	4,039,451	5,000,661	3,802,350
Federal Narcotics Fund	94,625	240,000	563,850	240,000
State Narcotics Fund	326,174	180,000	180,085	141,000
Jail Construction and Staffing Fund	538,000	517,000	517,000	569,000
Juvenile Supplemental Services Fund	36,389	30,000	30,000	30,000
Drug Abuse Treatment and Education Fund	151,268	148,400	148,400	148,878
Alternative Dispute Resolution Fund	175,227	189,000	190,930	194,282
Victim Assistance Fund	659,002	541,254	552,368	640,501
Domestic Seminars Fund	30,907	30,000	30,000	30,000
State Court Technology Fee Collection Fund	38,123	140,000	140,000	140,000
Collaborative Authority Fund	83,290	62,500	81,646	0
Aging Grant Fund	1,000,839	350,000	1,081,414	350,000
HUD Grants Fund	5,268,606	3,228,373	6,642,421	603,000
Other County Grants Fund	5,223,815	2,288,694	30,206,688	2,193,694
Law Library Fund	199,592	92,800	93,202	89,300
SPLOST Fund (295)	42,000,000	46,000,000	46,000,000	54,000,000
Street Lights Fund	1,155,672	1,041,664	1,044,151	1,139,000
<b>Total Special Revenue Funds</b>	<u>81,257,448</u>	<u>81,986,999</u>	<u>118,298,554</u>	<u>87,757,872</u>
<b>CAPITAL PROJECT FUNDS</b>				
Health Department Capital Project Fund (303)	4,222,766	0	1,074,047	0
Police Headquarters/E911 Fund (310)	760,443	0	17,621	0
Courthouse Capital Project Fund (305)	77,816	0	0	0
Roads & Recreation Capital Project Fund (306)	28,069,967	43,845,433	88,332,134	51,849,154
<b>Total Capital Project Funds</b>	<u>33,130,992</u>	<u>43,845,433</u>	<u>89,423,802</u>	<u>51,849,154</u>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<u>259,458,375</u>	<u>281,102,837</u>	<u>370,762,715</u>	<u>307,015,719</u>
<b>INTERNAL SERVICE FUNDS</b>				
Workers Compensation Fund	1,148,587	1,808,616	1,808,802	1,831,693
Medical Self Insurance Fund	17,274,727	18,032,200	18,032,350	20,210,219
<b>Total Internal Service Funds</b>	<u>18,423,314</u>	<u>19,840,816</u>	<u>19,841,152</u>	<u>22,041,912</u>
<b>DISCRETELY PRESENTED COMPONENT UNITS</b>				
Landfill Enterprise Fund	3,408,671	3,517,350	3,557,687	3,464,339
C-Tran Mass Transit Fund	0	0	0	5,726,057
Clayton Airport Enterprise Fund	2,000,334	1,123,308	1,132,205	1,339,597
<b>Total Discretely Presented Component Units</b>	<u>5,409,005</u>	<u>4,640,658</u>	<u>4,689,892</u>	<u>10,529,993</u>
<b>TOTAL OF ALL FUNDS</b>	<u>\$283,290,694</u>	<u>\$305,584,311</u>	<u>\$395,293,759</u>	<u>\$339,587,624</u>

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

Strategies Utilized in Budgeting Revenues

The Finance and Administrative staff uses a conservative approach in estimating fiscal year revenues. The reason for this conservative approach to estimating revenue inflows is to ensure that the County avoids, as much as possible, any significant revenue shortfalls that might occur due to unanticipated events in the local or national economy, or an unexpected downturn in the rate of construction activity occurring in the immediate area. A major principal in preparing the operating budget is to hold levels of spending to prioritized needs. With this in mind, revenues are budgeted such that total inflows equal total outflows using the fund balance as the contingency. Great thought and consideration is given to the expense side of the budget before revenue forecasts are ever reviewed. The expectation of the County with respect to revenue forecasting is to maintain an adequate fund balance while providing increased services to the taxpayers.

As an integral first step in the FY 2008 revenue projection process, total tax revenue collections through the end of FY 2007 are estimated. Also, a history of the past 3 fiscal years of tax digest growth is examined. Other revenues such as the Local Option Sales Tax (LOST), fines, fees, service charges, and other revenues are considered on a line-by-line basis, again looking at a 3 year history of their performance.

With this information, a review of the current digest with the Tax Assessor's office provides the final details to the Finance staff of expected future digest growth for the next fiscal year. Also, any increases in user fees or charges, changes in service delivery, and the anticipated impact of any new State or Federal legislation are factored into the projections. To provide for the new millage that will be assessed, a calculation is performed to determine the amount of expected tax revenue, taking into consideration the dollar amount of LOST rollback. The goal of the process is to produce a revenue estimate that the administration can reasonably expect to meet during the upcoming fiscal year.

In summary several techniques are used to estimate revenues to include trend analysis, expert judgment, the requirements approach, as well as the correlation method. The type of revenue dictates the procedure. Some revenues have more components that may be analyzed such as property tax revenues or local option sales tax revenue versus other revenues that are a little more difficult to forecast such as drug forfeitures or gifts and donations.

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

General Fund

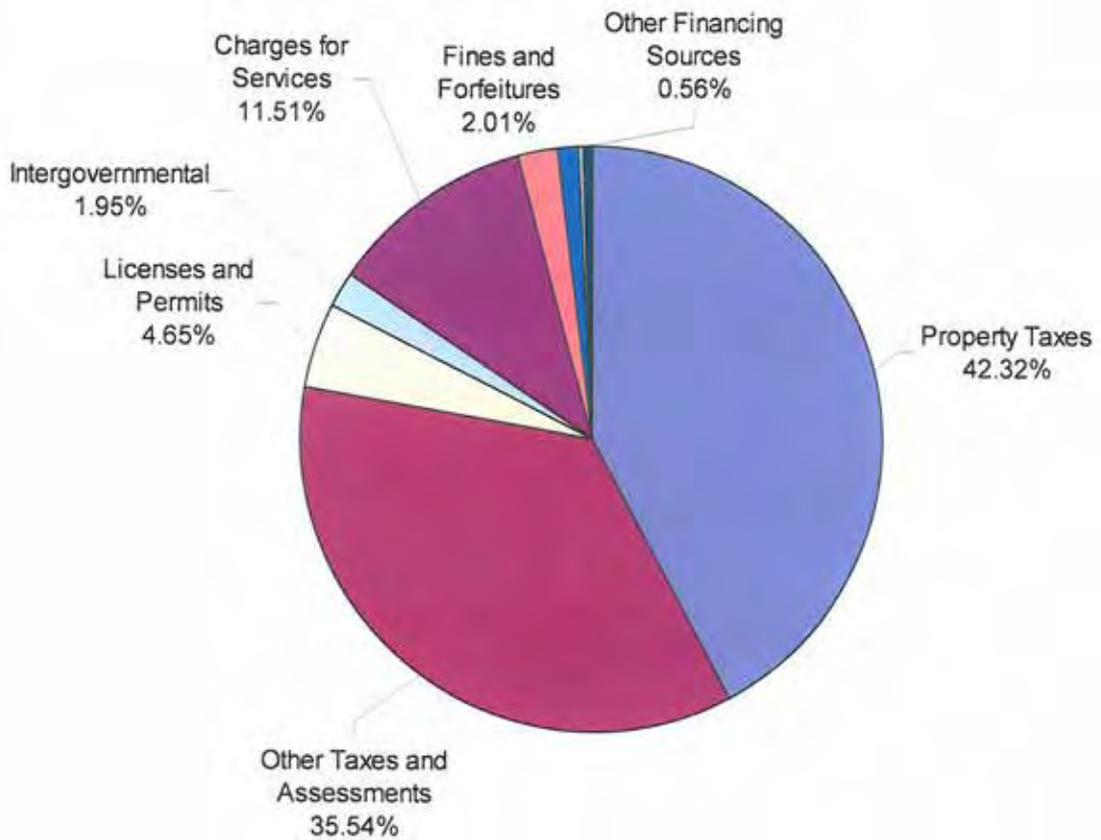
The General Fund is the principal operating fund for the County. The revenue it uses provides a number of services to the citizens. This revenue is derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The accompanying pie chart indicates the dependency of the County on taxes as the major revenue source to pay for operations of the General Fund. Just over seventy-seven percent of the General Fund revenues for FY 2008 will be derived from only two sources: ad valorem (i.e., real and personal property), and sales and use taxes. The next largest category of revenue is charges for services. The remaining revenue sources are all less substantial in nature.

In comparison to the previous fiscal year, it is anticipated that the General Fund revenue numbers for FY 2008 will be higher. More specifically, collection of the General Fund's major revenue source, property tax, is projected to grow for the upcoming year. This anticipated level of growth is very much in line with the historical digest growth the County has experienced.

COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGET	FY 2008 PERCENT OF TOTAL
Property Taxes	\$ 54,359,491	\$ 51,379,143	\$ 66,037,408	\$ 69,044,661	42.32%
Other Taxes and Assessments	49,481,077	54,850,051	53,039,500	57,978,643	35.54%
Licenses and Permits	6,637,125	6,989,995	6,963,227	7,583,906	4.65%
Intergovernmental	3,767,502	4,531,644	3,084,355	3,179,260	1.95%
Charges for Services	16,002,905	17,250,454	16,331,988	18,769,123	11.51%
Fines and Forfeitures	3,863,110	3,225,065	3,609,000	3,284,000	2.01%
Interest and Dividend Income	1,063,816	2,004,712	1,640,185	1,922,700	1.18%
Other Revenues	1,057,174	770,985	773,077	461,800	0.28%
Other Financing Sources	1,875,458	913,515	7,285,832	907,000	0.56%
Total Revenues	\$ 138,107,658	\$ 141,915,564	\$ 158,764,572	\$ 163,131,093	100.00%

**CLAYTON COUNTY, GEORGIA**  
**ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS**  
**FY 2008 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE**  
**SOURCES**



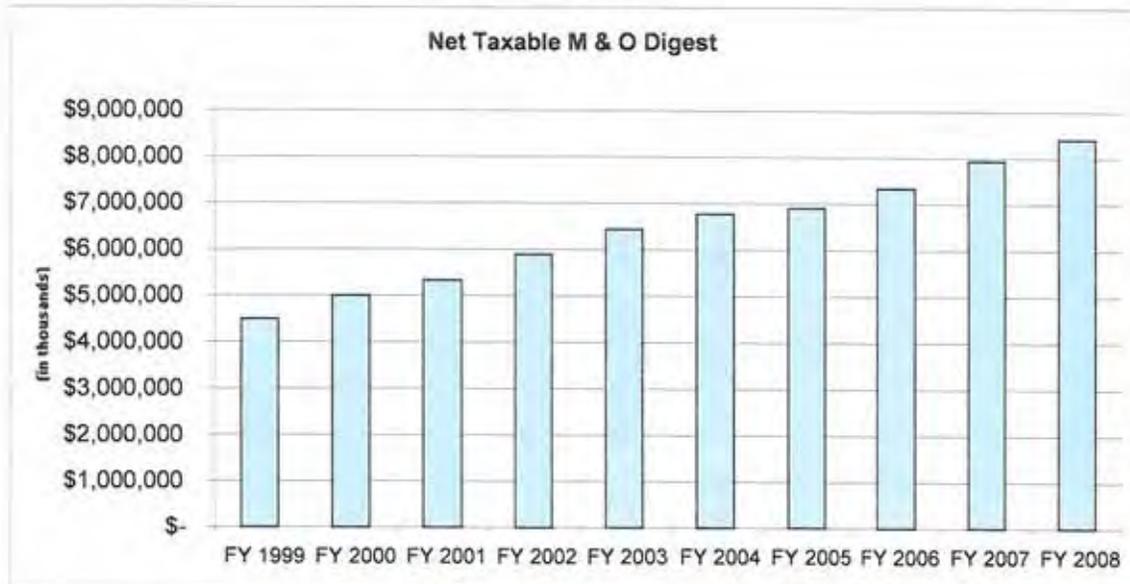
**CLAYTON COUNTY, GEORGIA**  
**ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS**

Property Taxes

When comparing annual increases in real and personal property tax revenues, shown in the preceding table, several issues have to be considered. The amount of real and personal property tax collected is an arithmetic function of the County's net tax digest multiplied by a mill rate. The State of Georgia requires that all property be reassessed at least every three years. The increase in the digest is typically more significant in those years when the fair market values of existing property have been updated. As shown in the following tabular information, the 2001 calendar year net taxable digest, which represents a reassessment year, increased 11 percent over the previous year.

It is very important to understand cyclical trends in the digest. Over the past four years the average increase in the tax digest was 5.59%. 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 2008 fiscal year.

Digest Information	Fiscal Year	Net Taxable M & O Digest (in thousands)	Digest Growth	Net Mill Rate	Percentage Change in Millage
1998 Tax Year (Actual)	FY 1999	\$ 4,507,118	N/A	3.970	N/A
1999 Tax Year (Actual)	FY 2000	\$ 5,008,266	11.119%	4.110	3.526%
2000 Tax Year (Actual)	FY 2001	\$ 5,317,872	6.182%	3.913	-4.793%
2001 Tax Year (Actual)	FY 2002	\$ 5,906,130	11.062%	4.047	3.424%
2002 Tax Year (Actual)	FY 2003	\$ 6,446,532	9.150%	5.882	45.342%
2003 Tax Year (Actual)	FY 2004	\$ 6,769,846	5.015%	6.882	17.001%
2004 Tax Year (Actual)	FY 2005	\$ 6,901,574	1.946%	7.243	5.246%
2005 Tax Year (Actual)	FY 2006	\$ 7,329,331	6.198%	7.781	7.428%
2006 Tax Year (Actual)	FY 2007	\$ 7,937,273	8.295%	8.764	12.633%
2007 Tax Year (Projected)	FY 2008	\$ 8,407,485	5.924%	8.521	-2.773%



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

Based on historical information, the staff anticipates that the growth in the net tax digest for the current calendar year 2007 will be approximately 5.924 percent. This is based on a detailed review of the number and amount of reassessment notices and appeals projected. Clayton County has a number of very large taxpayers that can change the collection rate of the levy rather significantly if they all appeal their assessment notices. With this information in mind, a conservative estimate of the final net tax digest has been estimated and a mill rate set so that the County can operate effectively in FY 2008.

It is the goal of the Board of Commissioners to keep property taxes as low as possible; the preceding table demonstrates the Board's willingness to reduce taxes when able. By factoring the mill rate to compensate for the impact of reassessments and the L.O.S.T., the average amount of property taxes paid by the average homeowner into the County's General Fund remains fairly constant and one of the lowest in the State of Georgia.

EXAMPLE OF A TAX BILL FY 2008			EXAMPLE OF A TAX BILL FY 2007		
Fair Market Value		150,000	Fair Market Value		150,000
Assessment Factor		40%	Assessment Factor		40%
Assessed Value		60,000	Assessed Value		60,000
Less Homestead Exemption		10,000	Less Homestead Exemption		10,000
Net Taxable Value		50,000	Net Taxable Value		50,000
Gross Mill Rate		13.453	Gross Mill Rate		13.453
Gross M&O Taxes Payable		672.65	Gross M&O Taxes Payable		672.65
Sales Tax Rebate Initiative	10,000		Sales Tax Rebate Initiative	10,000	
Net Mill Rate	8.521	(85.21)	Net Mill Rate	8.764	(87.64)
Net M&O Taxes Payable		587.44	Net M&O Taxes Payable		585.01
Net Taxable Value	50,000		Net Taxable Value	50,000	
L.O.S.T. Rebate	4.932	(246.60)	L.O.S.T. Rebate	4.689	(234.45)
Final M&O Taxes Payable		340.84	Final M&O Taxes Payable		350.56

Real and Personal Property Tax revenues account for over one-third of the total financial resource inflows into the General Fund, with the L.O.S.T. accounting for another 26.8 percent of tax revenue. This stable and relatively inelastic source of revenue is computed as the arithmetic function of the net assessed value of taxable property and the mill rate. The assessed value is calculated as 40 percent of the property's fair market value. The current State of Georgia statutes require that the fair market value of property be determined as of January 1 of the tax year. Before applying the mill rate, the assessed value is further reduced by any applicable property exemptions (e.g., homestead, disabled veteran, former Governor Barnes' Tax Initiative). A mill for tax purposes is defined as \$1.00 for each thousand dollars of assessed value. The revenue projections for FY 2008 are based on the assumption that the mill rate for the Maintenance and Operations (M&O) will decrease slightly, based on changes in the General Fund base millage and the fluctuations of the LOST rollback. As in previous years, the revenue estimate includes a factor of 5 percent to cover those taxes that are billed but uncollected in the year levied. The County has historically collected at least 95 percent within the current fiscal year of the current year's tax levy.

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

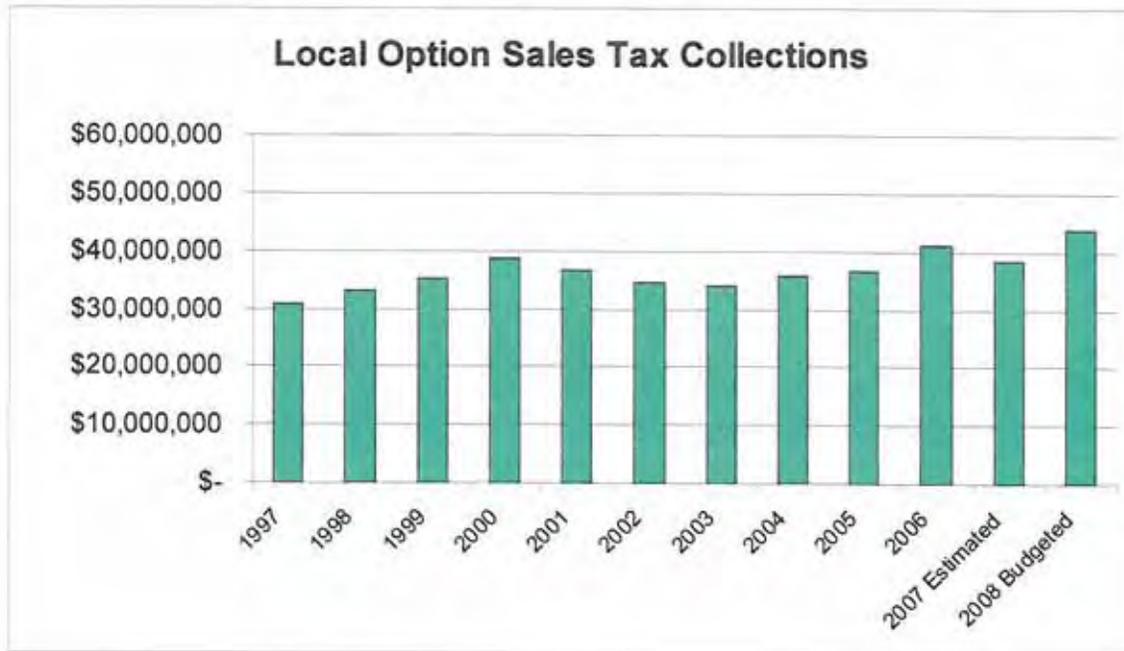
Other Taxes and Assessments

The primary component of the Other Taxes and Assessments category is the 1% Local Option Sales Tax (L.O.S.T.). Other items in this category are the Insurance Premium Tax, Real Estate Transfer Taxes, Alcohol Sales and Excise Taxes, and other accounts associated with the collection of taxes. The L.O.S.T. represents 73.9 percent and the Insurance Premium 15.6 percent of Other Taxes and Assessments budgeted for FY 2008. Representing about the same percentage of revenues as in the prior year's budget, the sales tax and insurance premium continue to be an important component of the County's revenues. In contrast to the property tax, one benefit of the L.O.S.T. is that this revenue source has a cash flow that is fairly consistent over the entire twelve months of the year.

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

From a budgetary standpoint, the estimation of sales and use tax revenues for FY 2008 using historical data is difficult at best. Because of operational, data collection, and reporting problems experienced by the State of Georgia Department of Revenue during the past few fiscal years, the revenue flows from this source have provided a low level of predictability. Revenue collections in FY 2006 reached a high of \$40.9 million. The trend is not expected to continue with the 2007 estimated amount for L.O.S.T. expected to be \$38.5 million. The 2008 budget amount for L.O.S.T. is \$43.7 million. In trying to extrapolate a trend line there is no way of ascertaining precisely the effect that is attributable to the Georgia Department of Revenue's efforts to reduce a backlog of filings from previous periods.

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



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

Charges for Services

The third largest revenue source for the County is the collection of fees for services rendered. This revenue component is 11.51 percent of the total revenue budget. There are 51 line item revenue accounts that are accounted for in this classification. These items include; ambulance fees, commissions on ad valorem taxes, refuse control pickup fees, rental income, telephone commission income, and Sheriff's service fees. These items are generally budgeted at a level of the prior year's actual collections unless some additional information or State of Georgia statute changes are in effect.

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

Licenses and Permits

This revenue source accounts for the various permits and licenses that the County sells. This revenue component is about 4.65 percent of the total revenue budget. There are 12 line item revenue accounts in this classification. These items include business licenses, building permits, marriage licenses, and pistol permits. These items are generally budgeted at a level of the prior year's actual collections unless some additional information or State of Georgia statute changes are in effect.

Fines and Forfeitures

This revenue source is primarily generated by the Superior, State, Magistrate, Probate and Juvenile Courts. There is also some revenue from false alarm fines and library fines included in this category. Fines and Forfeitures comprise about 2.01 percent of total County revenues. Estimates for these items are based primarily on historical collection patterns.

Other Financing Sources

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

Intergovernmental

This revenue source is generated by revenue received from other Local, State, and Federal governments. This revenue source is payment for services provided to/from any of the prior mentioned governments, grant awards, salary reimbursements, or inmate housing. Intergovernmental revenues comprise about 1.95 percent of total County revenues. These items are generally budgeted at a level of the prior year's actual collections unless some additional information or Federal or State statute changes are in effect.

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

Interest and Dividend Income

Interest income generated on the County's idle cash balances represents approximately one percent of total revenues. The amount budgeted for FY 2008 represents an increase over the prior fiscal year. One of the principal reasons for this is the staff's belief that interest rates which have risen steadily over the past 24 months will result in an increase in the rates the County will receive for investing its idle cash. There is however also the possibility that as the County uses its cash reserves to cover operating expenses until the property tax revenue comes in, there will be declining cash balances available for investment and interest earnings.

Other Revenues

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

Other Funds

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

Fire District Fund

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

The table and chart on the pages following discussion, indicate the principal revenue sources and their relative contributions to total revenues. The data demonstrates the Fire District Fund's dependence on property taxes to pay for the delivery of this particular service. Almost 95 percent of the total revenues for this fund are generated from the taxation of real and personal property. Thus, the revenue for the Fire District Fund is considered very stable even in an economic downturn.

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

Fire District Fund (continued)

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

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

Emergency Telephone System Fund

The Emergency Telephone System Fund (E-911) budget is funded by monthly 911 service charges to each exchange subscribed to by telephone subscribers, and by law these funds may only be used to pay for emergency 911 system services. Georgia state law provides for a governmental entity to adopt up to a \$1.50 monthly surcharge for each telephone receiving service in the County. The monies are collected by the individual local service provider, as part of each month's phone bill, and then remitted to the County, less a percentage, to cover the billing party's administrative costs. The proceeds from this surcharge can only be spent for the provision of 911 services within the jurisdiction. While E911 service charges are decreasing 16.4 percent, the Wireless 911 Surcharge is increasing due to the expanding use of cellular phones. From a historical perspective, this revenue source has grown at a rate of 5.0 to 9.0 percent annually and generally parallels the percentage of increase in population. As is true with other funds, the projection of revenue from this source is conservative. The table and chart following this discussion, indicate the major revenue sources for this fund.

Landfill Enterprise Fund

The Landfill Enterprise Fund accounts for the total cost of operating the County Landfill under the mandates established under the Georgia Comprehensive Solid Waste Management Act. Revenues for the Landfill Enterprise Fund are from tipping fees assessed for each ton of refuse dumped at the landfill. The tipping fees are based on a rate of \$40.00 per ton. No property tax dollars are budgeted to fund the Landfill Enterprise Fund. The table and chart following this discussion, indicate the major revenue sources for this fund.

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

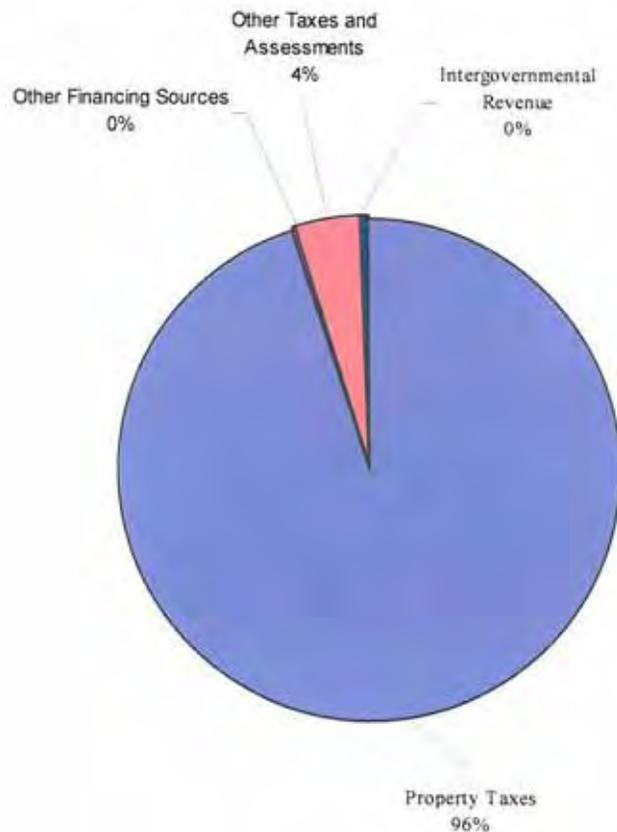
Clayton Airport Enterprise Fund

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

**CLAYTON COUNTY, GEORGIA**  
**ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS**  
**FY 2008 COMPARISON OF FIRE SERVICES FUND PRINCIPAL REVENUE**  
**SOURCES**

COMPARISON OF FIRE FUND PRINCIPAL REVENUE SOURCES

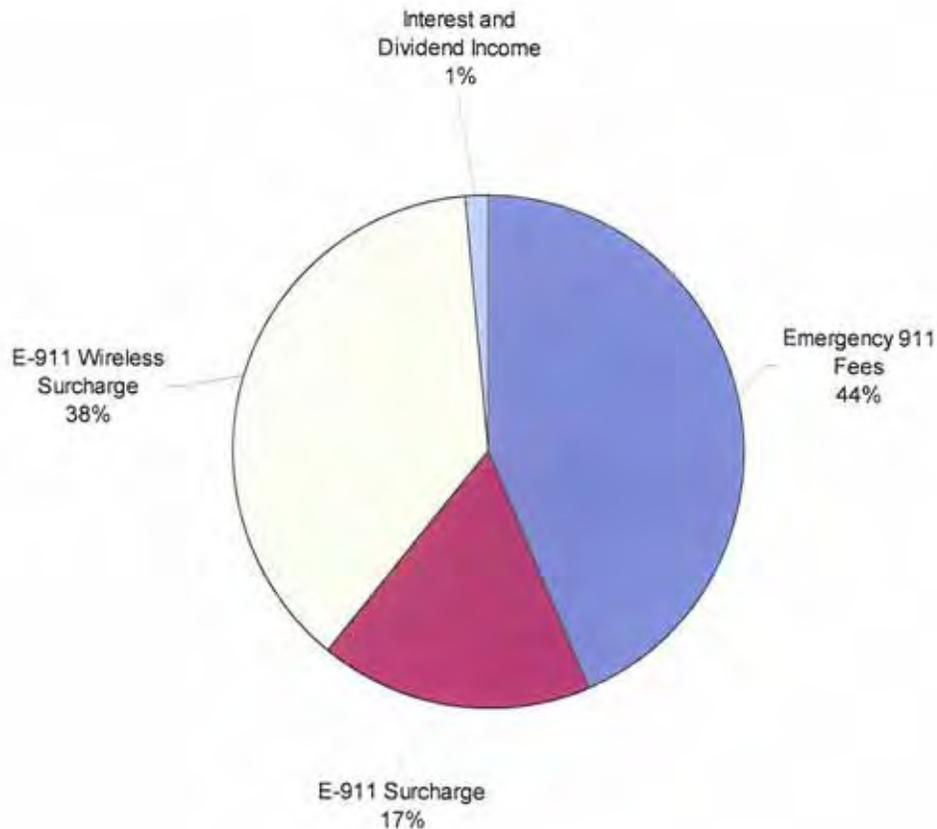
Revenue Source	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGETED	FY 2008 PERCENT OF TOTAL
Property Taxes	\$ 16,977,033	\$ 18,219,354	\$ 19,452,711	\$ 20,506,908	95.09%
Charges for Services	48,360	81,435	50,000	65,000	0.30%
Fines & Forfeitures	8,800	1,882	9,000	2,000	0.01%
Other Financing Sources	5,300	47,546	3,127,066	-	0.00%
Contributions	-	-	-	-	0.00%
Other Taxes and Assessments	890,167	923,317	917,410	891,726	4.13%
Other Revenues	457	457	400	500	0.00%
Intergovernmental Revenue	-	-	-	-	0.00%
Interest and Dividend Income	101,350	99,760	100,000	100,000	0.46%
Total Revenues	\$ 18,031,467	\$ 19,373,751	\$ 23,656,587	\$ 21,566,134	100.00%



**CLAYTON COUNTY, GEORGIA**  
**ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS**  
**FY 2008 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND**  
**PRINCIPAL REVENUE SOURCES**

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

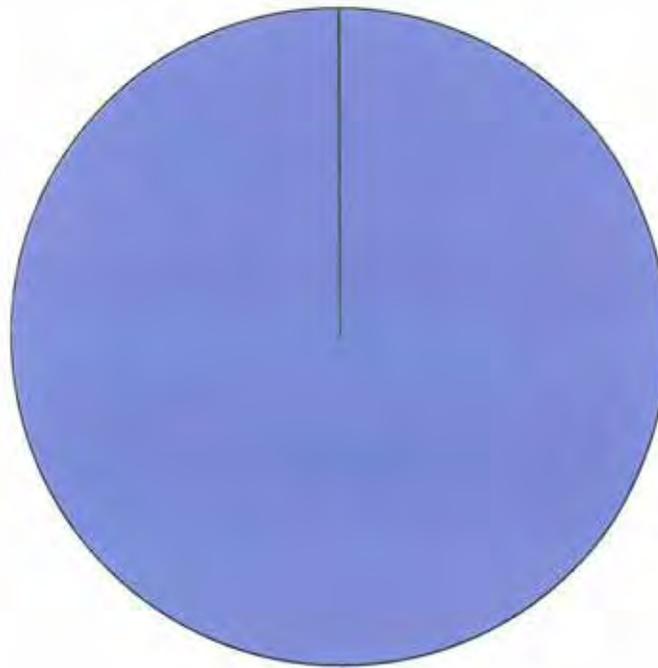
Revenue Source	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGETED	FY 2008 PERCENT OF TOTAL
Emergency 911 Fees	\$ 1,619,988	\$ 1,440,661	\$ 1,985,951	\$ 1,660,850	43.68%
E-911 Surcharge	239,083	710,014	575,000	650,000	17.09%
E-911 Wireless Surcharge	1,438,082	1,738,402	1,430,000	1,435,000	37.74%
Other Revenues	6,677	6,832	1,500	1,500	0.04%
Rental Income	-	-	-	-	0.00%
Other Financing Sources	1,595	900	961,210	-	0.00%
Promotional Revenue	-	-	-	-	0.00%
Interest and Dividend Income	60,829	76,876	47,000	55,000	1.45%
<b>Total Revenues</b>	<b>\$ 3,366,254</b>	<b>\$ 3,973,685</b>	<b>\$ 5,000,661</b>	<b>\$ 3,802,350</b>	<b>100.00%</b>



**CLAYTON COUNTY, GEORGIA**  
**ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS**  
**FY 2008 COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL**  
**REVENUE SOURCES**

COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGETED	FY 2008 PERCENT OF TOTAL
Charges for Services	\$ 3,213,796	\$ 3,230,086	\$ 3,512,350	\$ 3,464,339	100.00%
Interest and Dividend Income	4,296	76,570	-	-	0.00%
Other Financing Sources	-	78,900	12,535	-	0.00%
Other Revenues	(6,521)	529	32,802	-	0.00%
Total Revenues	\$ 3,211,571	\$ 3,386,085	\$ 3,557,687	\$ 3,464,339	100.00%



Charges for  
Services  
100%

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

COMPARISON OF CLAYTON AIRPORT ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGETED	FY 2008 PERCENT OF TOTAL
Charges for Services	\$ 966,026	\$ 1,061,504	\$ 1,103,308	\$ 1,319,597	98.51%
Intergovernmental Revenue	-	-	-	-	0.00%
Interest & Dividends	-	-	-	-	0.00%
Other Sources	-	108,274	8,897	-	0.00%
Other Revenues	9,946	108,595	20,000	20,000	1.49%
<b>Total Revenues</b>	<b>\$ 975,972</b>	<b>\$ 1,278,373</b>	<b>\$ 1,132,205</b>	<b>\$ 1,339,597</b>	<b>100.00%</b>



**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 substantially less in FY 2007 versus prior years. Clayton County citizens passed a Special Purpose Local Option Sales Tax to fund Road and Recreation Improvements. The Capital Project Fund that accounts for that revenue is a part of the section titled All Other Funds. That area has decreased by \$56,897,936 versus the budget in FY 2007. It should be noted that only 54.4% total budgeted revenues involve tax supported funds (i.e., General Fund and the Fire District Fund). The remaining funds derive their revenue from such non-tax sources as surcharges, fines, user fees, and interest income.

Revenue Source	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 BUDGETED	FY 2008 PERCENT OF TOTAL
General Fund	\$ 138,107,658	\$ 141,915,564	\$ 158,764,572	\$ 163,131,093	48.04%
Fire Fund	18,031,467	19,373,751	23,656,587	21,566,134	6.35%
E-911 Fund	3,366,254	3,973,685	5,000,661	3,802,350	1.12%
Landfill Enterprise Fund	3,211,571	3,386,085	3,557,687	3,464,339	1.02%
Airport Enterprise Fund	975,972	1,278,373	1,132,205	1,339,597	0.39%
All Other Funds	23,381,636	170,869,501	203,182,047	146,284,111	43.08%
Total Revenues	\$ 187,074,558	\$ 340,796,959	\$ 395,293,759	\$ 339,587,624	100.00%

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

Discussion of Fund Balance

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

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

Of primary importance in funding the County’s normal day-to-day operations, the fund balance is used to provide needed cash reserves prior to the collection of taxes. With the fiscal year beginning the first of July and the majority of property taxes not being collected until the middle of December, expenditures or cash outflows significantly exceed revenues or cash inflows over the first five months of the fiscal year. Having sufficient cash reserves prevents the County from short-term borrowing to meet those financial obligations incurred early in the year. And also on the positive side, these funds generate interest income that in effect reduces the tax burden, by as much as one mill in some years, on the citizens.

Lastly, the fund balance provides a financial cushion that can be used to reduce the impact of a significant economic downturn or uninsured catastrophic loss. In situations such as these, the fund balance provides financial resources that can be used to supplant lost revenues or fund unanticipated expenditures without having to raise taxes or incur new debt. In the past 3 years Clayton County has felt the impact of the sluggish economy. Due to the conservative fiscal policy of the Board of Commissioners in maintaining an adequate fund balance, the County has been able to weather the storm with minimal impact to operations. It is for this reason that the maintenance of the fund balance at approximately 10% of operating revenue is critical to the long-term stability of Clayton County and ensures significant benefits to the taxpayers.

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

General Fund

The following table provides a comparison of the fund balance for the General Fund over a four-year period. At the end of FY 2007, the Finance Department estimates that the fund balance will be about \$43.3 million. Clayton County is in the enviable position of having sufficient monies available to meet its cash flow shortfall, during the early part of its fiscal cycle and still be able to pay for certain of its capital improvement projects without having to issue new debt. Adhering to the policies of fiscal conservatism is part of the reason that the County's general obligation bond rating is a very high Aa2 by Moody's Investors Service, Inc. and AA by Standard & Poor's Ratings Services.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	35,582,821	43,303,764	43,302,449	43,302,449

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

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

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

The following tabular information breaks the estimated fund balance at June 30, 2007 into some of the various components discussed earlier in this section. As indicated by the General Fund reserve, the Board has adopted as a fiscal policy, the Finance Department's recommendation that the County maintain a cash reserve equal to the L.O.S.T. rebate. Another reserve represents outstanding purchase orders and projects that were budgeted for FY 2007, but will not be completed until FY 2008. The third reservation of fund balance is for inventory carry forward from one fiscal year to the next. And lastly, there is a reserve for prepaid assets that represents an offset to the current asset balance for the prepayment of insurance premiums and other prepayments of goods and services that has a life during FY 2007. These reserves are needed to account for the funds that have already been spent or obligated and are not available for appropriation.

Estimated Fund Balance at June 30, 2007		\$ 43,302,449
Less: Reserved for Encumbrances (Estimate based on past years)	\$ 2,214,401	
Reserved for Inventory (Estimate based on past years)	\$ 345,510	
Reserved for Prepaid Assets (Estimate based on past years)	\$ 510,181	
Reserved for Local Option Sales Tax Rebate (Estimate based on past years)	\$ 31,312,550	\$ 34,382,642
Net Excess of Revenues over Expenditures and Other Financing Sources		\$ 7,180,967
Estimated Fund Balance Available for Contingencies		\$ 16,100,774

After deducting the above reserves and designations from the estimated fund balance at June 30, 2007 there remains \$16.1 million available to meet contingencies. This represents a minimum 10.1 percent reserve of total General Fund revenues.

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 2007 the Finance Department estimates that the fund balance will be about \$6.6 million. The level of cash reserves maintains the Fire Departments liquid position of having sufficient monies available to meet its cash flow and capital spending needs. The Fire District Fund currently operates with a special tax district mill rate of 3.90 mills. The Fire District Fund has built an adequate capital improvement reserve such that it can meet its physical plant needs going into FY 2008. The topic of setting an appropriate mill rate will need to be revisited whenever the need for staffing additional fire stations arises.

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

Fire District Fund (continued)

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

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	4,722,376	5,018,808	6,696,688	6,696,688

The projected fund balance in the amount of \$6,648,197 on June 30, 2007 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.

Parks and Recreation Fund

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

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	5,449	78,379	199,399	199,399

the Parks and Recreation Fund over a four year period. At the end of FY 2007, the Finance Department estimates that the fund balance will increase to \$199,399. Parks and Recreation operates a number of parks, recreation centers and senior centers. Through these facilities revenues are collected for different programs (e.g., tennis instruction, ceramic classes, youth baseball, and youth football). The revenues are then used to pay the expenditures incurred to run the program, with any net proceeds being retained by the fund. As the Parks and Recreation Fund accumulates fund balance it is able to purchase additional capital for the County's recreation facilities. Fund balance has been on the decline but is increasing due to the funding of maintenance in the General Fund. Over the last couple of fiscal years the Parks and Recreation Fund has contributed significantly to

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

Parks and Recreation Fund (continued)

purchasing equipment for the McDonough Rd. Park, opening a tennis complex and maintaining The International Park, which has a man-made beach, water slides and two lakes. The projected fund balance in the amount of \$199,399 on June 30, 2007 represents net proceeds of program revenues over expenditures for FY 2007. This is the amount of money that is available for capital improvements.

Hotel/Motel Tax Fund

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

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	482,414	793,370	1,075,256	1,075,256

Clayton County Tourism Fund

The Clayton County Tourism Fund is a self-supporting accounting entity in which the revenues collected from the County's Hotel/Motel tax are expected to cover all of the expenditures incurred to provide the service. The following table gives a comparison of the fund balance for the Tourism Authority fund over a four-year period. The revenue generated by this fund comes from a tax surcharge to hotel/motel room stays. The monies are legally restricted for the promotion of tourism in Clayton County. Clayton County currently imposes a 6 percent tax surcharge on hotel/motel room stays. Of this amount, 4 percent is accounted for in the Tourism Authority Fund. The Clayton County

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

Clayton County Tourism Fund (continued)

Tourism Authority makes recommendations for the expenditures of these funds. The monies are used in connection with advertising, staffing, and promoting tourism for Clayton County.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	30,765	69,053	109,112	109,112

The annual fund balance for this fluctuates based on the amount of capital improvements the Tourism Authority plans for the current fiscal year. The Board will generally allow a reserve to build then authorize a capital improvement on a pay-as-you-go basis. During fiscal year 2003 the Tourism Authority Board recommended that the capital reserve be used to complete renovations at the Clayton County International Park. This action depleted the reserve. For fiscal year 2008 the staff is estimating that the fund will continue back on its growth trend.

Emergency Telephone System Fund

The estimated fund balance for the Emergency Telephone System Fund at June 30, 2007 is \$ 4,187,148 as exhibited in the following table. The primary reason for the relatively stable fund balance trend is that the County maintains a conservative policy on expending these funds, has invested wisely in equipment, and has managed personnel needs efficiently.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	3,094,067	3,934,758	4,187,148	4,187,148

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.

**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. The Debt Service transfer for this account has not taken place for FY 2006 or FY 2007.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	398,144	587,011	1,673,289	1,673,289

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 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	215,066	177,088	125,395	125,395

The fund balance decline is attributable to expenses for training and crime prevention supplies for the Police department and Narcotics/Gang Task Force.

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

Jail Construction and Staffing Fund

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

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	30,830	109,831	302,398	302,398

The cost of staffing the jail facility greatly exceeds the revenue generated annually by this fund. This fund is basically a flow-through fund where revenues are collected on a monthly basis from all the various sources and once a year is transferred to the general fund to pay the salary costs of the jail staff.

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 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	25,495	29,898	22,677	22,677

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.

**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 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	5,556	235	1,388	1,388

The Clayton County Board of Commissioners uses recommendations from the Clayton County Collaborative Board for funding various programs. Recommendations for the uses of the Drug Abuse and Treatment Fund for FY 2007 are the Substance Abuse Program, Prevention Plus Program, Clayton House, the Clayton Center Adolescent Lighthouse Program and the Andrews Chapel Project. The cumulative impact of these funding decisions is expected to keep the fund balance relatively close to zero and provide as much education to Clayton County citizens as possible.

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 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	241,975	365,983	337,911	337,911

The operations of this fund are currently funded at adequate levels, as can be seen by the growth in the fund balance in the table above.

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

Victim Assistance Fund

The Victim Assistance Fund is a self-supporting accounting entity in which the surcharges by the various courts on traffic and criminal fines are used to help the victims of misdemeanor crimes. While the District Attorney and Solicitor General's offices were being set up to handle the new requirements of this legislation during the first year of operation, the monies generated from this surcharge accumulated in this fund. The Victim Assistance Fund also provides funding for the Securus House and the Southern Crescent Sexual Assault Center. These are approved programs by the State of Georgia and are eligible for funding from this source.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	307,547	4,303	\$0	\$0

The operations of this fund are currently significantly under funded. Due to the declining Court fines cuts in personnel and expenditures have been made.

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 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	33,314	26,058	36,867	36,867

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.

**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 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	73,337	217,289	194,683	194,683

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.

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 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	20,010	18,338	1,057	1,057

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.

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 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	115,794	50,274	102,587	102,587

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

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

Other County Grants/HUD Fund

The Other County Grants Fund is used to account for all other grants received by the County and is required by the Georgia Department of Community Affairs, relating to the Uniform Chart of Accounts. The following table gives a comparison of the fund balance for the Other County Grants Fund over a four-year period. This fund balance review also accounts for the Housing and Urban Development Fund.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	1,600,158	14	14	14

The operations of this fund are currently funded at adequate levels as can be seen by the fund balance in the table above. The HUD Fund has pledged \$600,000 a year, for the next 5 fiscal years, towards the debt service on the new Public Health facility. Fund balance has declined due to the pledge made to the Debt Service Fund.

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 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	94,745	3,651	542	542

The operations of this fund are currently under funded and will be examined during 2008.

Special Purpose Local Option Sales Tax Fund (SPLOST)

The SPLOST fund accounts for funds received from the proceeds of a special 1% sales tax. These funds are for the cost of acquiring, constructing and equipping capital projects, designated for the by SPLOST.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	12,599,039	27,486,065	33,486,065	33,486,065

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

Street Lights Fund

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

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	691,280	356,372	261,812	261,812

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

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.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	5,701,898	5,307,397	5,307,397	5,307,397

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

Enterprise Funds

Landfill Enterprise Fund

The Landfill Enterprise Fund is a self-supporting accounting entity in which the revenue from tipping fees supports the operations of the landfill. The following table gives a comparison of the fund balance for the Landfill Enterprise Fund over a four year period. These monies have legal restrictions for their use. The fund is operated by the Solid Waste Management Authority which consists of two members of the Board of Commissioners and three members nominated by the County's Board.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	1,419,065	1,223,866	1,465,324	1,465,324

The operations of this fund are currently funded at adequate levels, as can be seen in the fund balance in the table. Additionally, the tipping fee schedule is adjusted periodically to ensure the financial viability of this enterprise fund. No property tax dollars are budgeted to fund the Landfill Enterprise Fund. The County will be required to include in the operating budget an amount to cover post-closure care and monitoring cost which is included in the General Fund budget.

Clayton Airport Enterprise Fund

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

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	17,162,933	16,626,935	16,004,279	16,004,279

The operations of this fund are currently funded at adequate levels, as can be seen in the fund balance in the table. No property tax dollars are budgeted to fund the Clayton Airport Enterprise Fund.

C-Tran Mass Transit Enterprise Fund

The C-Tran Mass Transit Fund is newly established for the 2008 budget. This fund was established to track costs for the County's C-Tran Transit system.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	0	0	0	0

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

Capital Project Funds

Health Department Fund

The Health Department Fund accounts for the construction of the public health center.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	1,277,591	781,915	115,995	115,995

Jail/Judicial Complex

The Jail/Judicial Complex Fund accounts for the construction of the jail, courthouse and public administration building located in Jonesboro.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	685,717	667,870	808,970	808,970

Roads and Recreation Projects Fund

The Roads and Recreation Projects Fund accounts for the construction of recreation centers, senior centers and road improvements to be funded primarily through Special Local Option Sales Tax receipts, grant revenues and proceeds from the Tourism Authority Revenue Bonds.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	49,031,884	50,417,335	63,016,483	63,016,483

Police Headquarters/E911 Center Capital Projects Fund

This fund accounts for construction of the police headquarters and E911 center located in Jonesboro.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	1,630,782	1,630,782	926,667	926,667

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

Internal Service Funds

Workers' Compensation Self-Insurance Fund

The Workers' Compensation Fund was established in 1982 to provide resources for payment of workers' compensation claims of County employees. Individual departments are charged for workers' compensation based upon previous insurance carriers' cost charges.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	308,798	713,460	1,420,939	1,420,939

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.

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATED	FY 2008 PROJECTED
Fund Balance - June 30	1,867,377	3,468,115	5,572,789	5,572,789

## CLAYTON COUNTY, GEORGIA STAFFING POLICY AND CHANGES

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

During the budget process, all County departments are given worksheets that allow them to request additional personnel for the upcoming fiscal year. The individual department is responsible for performing a realistic workforce evaluation that addresses their needs for the coming year, as well as years to come. Each department then submits their requests, with a detailed explanation attached, to the Chairman of the Board of Commissioners for his consideration. The Chairman then forwards these requests to the Finance Department in order to calculate the financial implications of the requests.

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

In Fiscal Year Ending June 30, 2008, the Board of Commissioners recommended the approval of 93 additional full-time positions. The added positions are necessary to continue to provide services at the current level of operations, and are the result of increased departmental needs and changes in regulations.

Please refer to the following two spreadsheets that provide a detailed breakdown of the current staffing level and of the approved new positions. The spreadsheet entitled *Summary of Full-Time Personnel- Clayton County* provides a detailed breakdown of the staffing level of the County for the past two years and the upcoming fiscal year. The spreadsheet entitled *Approved New Position List* details all the new positions added for Fiscal Year 2008 and the department where they were added.

**Clayton County, Georgia**  
**Approved New Position List**  
**Positions Effective Date July 1, 2007**  
**Fiscal Year Ending June 30, 2008**

**GENERAL FUND:**

**Commissioners Office**

Add 2 District Aides, Pay Grade 20

**Staff Attorney**

Add 1 Paralegal, Pay Grade 20

**Finance**

Add 2 Accounting Technicians, Pay Grade 16

**Central Services**

Add 1 Contract Compliance Manager, Pay Grade 30

**Police**

Add 40 Police Officers, Pay Grade 18

Add 3 Police Service Clerks, Pay Grade 12

**Emergency Medical Services**

Add 9 Paramedics, Pay Grade 24

Add 15 Fire Medics, Pay Grade 22

**Emergency Management Administration**

Add 1 Emergency Management Operations Officer, Pay Grade 25

Delete 1 EMA Training Officer, Pay Grade 22

**Recreation Administration**

Add 1 Recreation Administrator, Pay Grade 28

Add 1 Superintendent for Seniors and Aging, Pay Grade 26

**FIRE FUND**

**Fire Department**

Add 3 Sergeants; Pay Grade 23

Add 3 Lieutenants; Pay Grade 25

Add 9 Firefighters; Pay Grade 18

Add 1 Assistant Chief; Pay Grade 34

Add 1 System Analyst; Pay Grade 25

**S.P.L.O.S.T. FUND**

Add 1 S.P.L.O.S.T. Accountant, Pay Grade 25

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

<u>DEPARTMENT</u>	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ACTUAL</u>	<u>FY 2008 BUDGET</u>
Animal Control	12	12	12
Archives	4	5	5
Board of Commissioners	15	16	18
Buildings & Maintenance	24	24	24
Central Communications/E911	49	52	52
Central Services	17	17	18
Clerk of State Court	18	20	20
Clerk of Superior/Magistrate Court	33	33	33
Community Development/Planning & Zoning	42	35	35
Computer Center	30	31	31
Correctional Facility	50	51	51
District Attorney	62	64	64
Economic Development Officer	3	3	3
Emergency Medical Services	87	87	111
Extension Service	6	7	7
Finance Department	43	42	45
Fire Department	238	238	255
Garage	22	22	22
Indigent Defense	3	3	3
Internal Audit	4	4	4
Juvenile Court	56	58	58
Library System	46	47	47
Magistrate Court	9	9	9
Narcotics	26	26	26
Parks & Recreation	93	103	105
Personnel Department	10	11	11
Police Department	312	324	367
Probate Court	10	11	11
Refuse Control	33	33	33
Registrar	4	5	5
Risk Management	8	12	12
Safety Director	2	0	0
Sheriff's Department	331	331	331
Solicitor's Office	29	31	31
Staff Attorney	5	5	6
State Adult Probation	23	12	12
State Court	12	13	13
Superior Court	36	34	34
Tax Assessors	29	30	30
Tax Commissioner	29	32	32
Technical Support	16	15	15
Transportation & Development	162	166	166
<b>TOTAL CLAYTON COUNTY POSITIONS</b>	<b>2043</b>	<b>2074</b>	<b>2167</b>

**CLAYTON COUNTY, GEORGIA  
STRATEGIC PLANNING PARAMETERS  
2008 Budget Document**

**I. Mission Statement**

Our mission is to implement programs that will generate more jobs for our citizens, utilize our libraries for tutorial learning centers, help manage the growth so that our schools can keep up with the growth of our population, provide quality programs for seniors, revitalize established businesses and shopping areas and create new ones, establish stronger building and zoning codes, provide safer, cleaner communities for all.

**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 methods and philosophies that we have chosen for facing future growth and maintaining a high standard of living in Clayton County. The plan below indicates how the safety, infrastructure, human resources, financial and technological goals mentioned above and on page 20 will be accomplished.

**III. The Plan**

**A. FINANCIAL STRENGTH THROUGH FISCAL CONSERVATISM**

- Maximize the amount of interest income earned on idle cash balances through prudent investment practices.
- Identify opportunities where the amount of local taxes paid is replaced by a reduction in taxes assessed by other units of government.
- Utilize fees received for services rendered to reduce tax assessments.

**B. MAINTENANCE OF THE PHYSICAL PLANT AND INFRASTRUCTURE**

- Plan for and maintain an adequate physical plant and infrastructure 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 - 45.
- Update the transportation plan based on current needs and growth corridors.

**CLAYTON COUNTY, GEORGIA**  
**STRATEGIC PLANNING PARAMETERS**  
**2008 Budget Document**

- Maintain a safe, serviceable fleet of vehicles that meets the operational needs of the various County Departments.
- 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.
- Design/enact new vehicle use policy to reduce fuel and vehicle maintenance cost to maximize the life of County vehicles.

**C. EFFICIENCY THROUGH TECHNOLOGICAL IMPROVEMENTS**

- 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. SATISFYING THE INTERNAL AND EXTERNAL CUSTOMERS**

- Ensure that the citizens' needs are being properly addressed.
- Allow a time during Commission meetings to be designated for public comment on pertinent subjects not already on the agenda.
- Make County financial and personnel documents available to the public.
- 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.

**E. MAXIMIZING OUR VALUABLE HUMAN RESOURCES**

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

**CLAYTON COUNTY, GEORGIA  
STRATEGIC PLANNING PARAMETERS  
2008 Budget Document**

**F. MANAGING AND PLANNING FOR GROWTH**

- Commissioners will continue to remain involved in the activities of the Association of County Commissioners of Georgia (ACCG).
- Commissioners will meet periodically with the governing bodies of the cities, towns and school districts to discuss issues of mutual interest.
- County staff will track all State legislation having an impact on County operations and offer input to our local legislative delegation.
- 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 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.
- Increase public safety resources to ensure that the entire county, as it expands, has the lowest response time possible.

**G. EVALUATING THE PLAN**

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

**IV. Anticipated Short and Long Term Outcomes**

- Minimal staff and service cuts during slow economies due to fiscal conservatism
- Prevent unexpected new building construction and corresponding cost by maintaining and planning infrastructure enhancements
- Prevent financial problems related to employee errors or theft by conducting external annual audits and random internal audits.
- Keep infrastructure growth parallel with population growth to avoid large costly discrepancies in services such as public transportation
- Reduce large unexpected cost associated with outdated and obsolete equipment and vehicles by maintaining and making small purchases consistently.
- To reduce crime and promote safety by increasing public safety resources.

**CLAYTON COUNTY, GEORGIA**  
**BUDGET DEVELOPMENT GUIDELINES FOR FISCAL YEAR 2008**  
**2008 Budget Document**

**PROVISION OF SERVICES**

**Responsibilities in Budget Process**

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

**Full Range of County Services**

- The County provides a full range of governmental services in order to maintain and enhance the quality of life in Clayton County. In the FY 2008 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 2008.
- Legislative impacts are recognized and reflected in the forecast. For example caps on certain types of taxes may limit or reduce revenues.
- Historical trends and current receipts are analyzed to determine whether these levels will continue.
- Reimbursements from Grants and State agencies are reviewed to insure the County is eligible to receive reimbursement.
- Department heads responsible for receipt of revenues also review revenue projections to insure accuracy.

**Property Taxes**

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

**CLAYTON COUNTY, GEORGIA**  
**BUDGET DEVELOPMENT GUIDELINES FOR FISCAL YEAR 2008**  
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- As a means of funding current, capital outlay, debt service and intergovernmental expenditures as they relate to the service level for the previous fiscal year, Clayton County will set its maintenance and operations (M&O) millage at an amount which corresponds to that year's revenue production capacity. As a result, the additional property tax revenues that will be generated to pay for the aforementioned expenditures will be derived from new growth in the tax digest

User Fees

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

**EXPENDITURES**

General

- The Board has directed the County's staff to manage operations and capital projects in such a way that costs are within current revenues and that unanticipated needs can also be met within current resources.
- For the FY 2008 budget year, salaries and personnel related costs were projected based on a 2.5% cost of living adjustment (COLA) effective July 2, 2007 to be paid on July 19, 2007.

Additional Personnel

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

Pay-As-You-Go Capital Improvement Plan

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

**CLAYTON COUNTY, GEORGIA**  
**ADOPTED FISCAL POLICIES**  
**2008 Budget Document**

**STATEMENT OF INTENT**

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

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

**SECTION I - OPERATING BUDGET POLICIES**

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

**CLAYTON COUNTY, GEORGIA**  
**ADOPTED FISCAL POLICIES**  
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6. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be reserved on the year ending balance sheet and re-appropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.
7. Each operating fund budget will be adopted at the total fund level. In looking at compliance with State law, total expenditures for each fund may not exceed the total budget amount. Internal administrative procedures will be adopted to ensure that each individual department or cost center does not exceed their allotted appropriation amount.
8. Clayton County will integrate performance measurement and objectives, and productivity indicators within the budget. Performance measures should be quantifiable indicators about whether a department is reaching its goals. Each department along with the corresponding financial analyst is given the task of evaluating the effectiveness of performance measures. If current departmental resources are not used to meet goals, their resources are not increased.
9. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
10. Implementation of a new purchase order requisition system (POR) that will require all departments to initiate a POR and have budget approval prior to accepting goods and services.
11. Clayton County shall comply with all State laws applicable to budget hearings, public notices, public inspections and budget adoption.
12. The budgets for Enterprise and Internal Service Funds shall be self-supporting whenever possible. Excess revenues of Enterprise Funds shall not be transferred to other funds unless authorized in the Annual Budget.
13. Merit Increase Policy when applicable: If an employee's prior year review/hire/promotional date falls within the first seven days of the pay period, the Personnel Action will become effective at the beginning of that pay period. If an employee's prior year review/hire/promotional date falls within the last seven days of the pay period, then the Personnel Action will become effective on the first day of the next pay period.
14. The budget shall be adopted at the legal level of budgetary control which is the object level/line item level of control. The Chairman or his designee shall have the authority to transfer funds within a department from one line item to other line items except for salary line items. The Clayton County Board of Commissioners must approve any increases in the regular salary and wages account.

**CLAYTON COUNTY, GEORGIA**  
**ADOPTED FISCAL POLICIES**  
**2008 Budget Document**

**SECTION II - CAPITAL POLICIES**

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

**SECTION III - RESERVE FUND POLICIES**

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

**CLAYTON COUNTY, GEORGIA**  
**ADOPTED FISCAL POLICIES**  
**2008 Budget Document**

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

**SECTION IV – REVENUE ADMINISTRATION POLICIES**

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

**SECTION V - ACCOUNTING, AUDITING AND FINANCIAL REPORTING**

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

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

**SECTION VI - DEBT POLICIES**

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

**SECTION VII - INVESTMENT POLICIES**

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

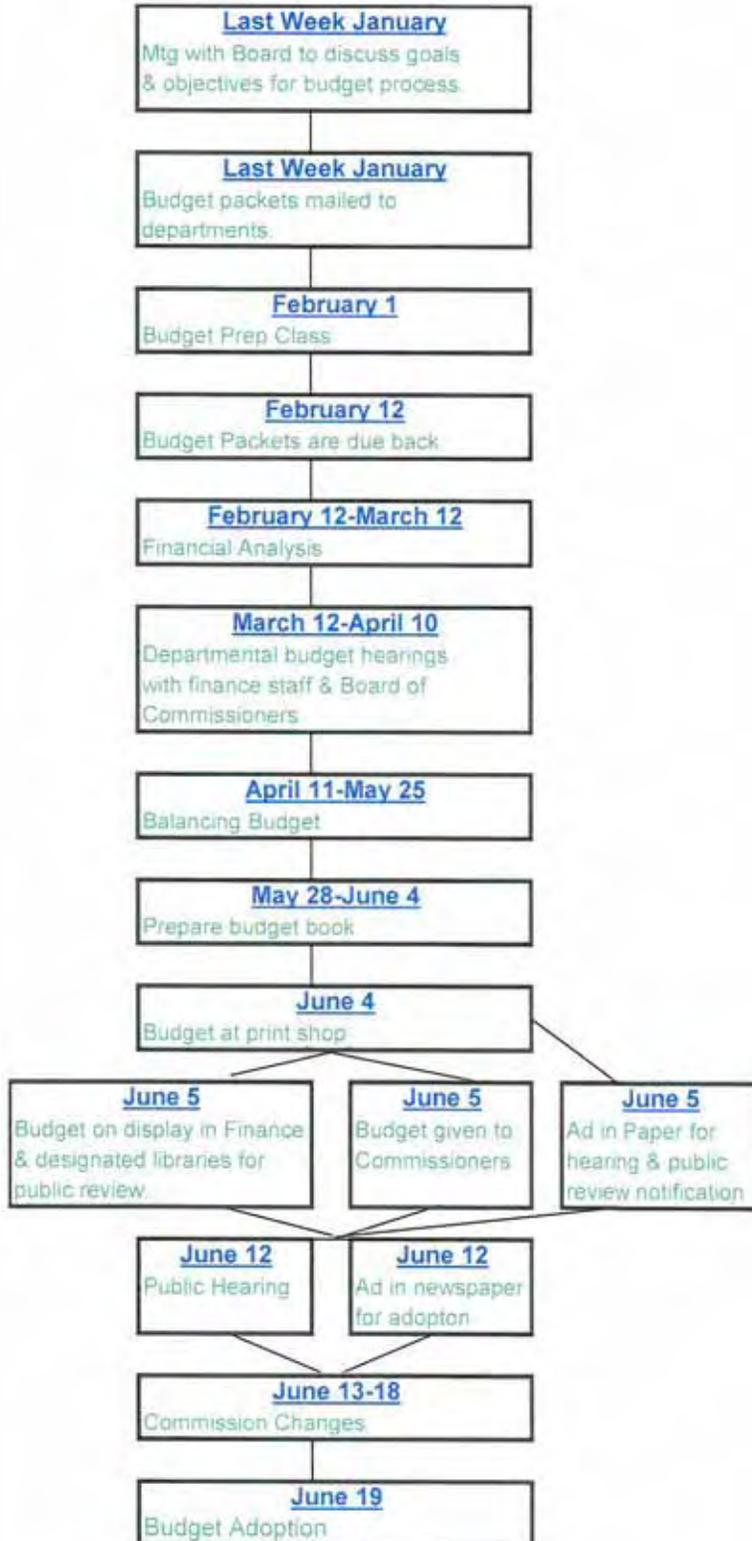
**CLAYTON COUNTY, GEORGIA**  
**ADOPTED FISCAL POLICIES**  
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- Legality - All investments will fully comply with State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict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

**SECTION VIII - PURCHASING POLICIES**

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

**CLAYTON COUNTY, GEORGIA**  
**BUDGET PROCEDURES**  
**2008 Budget Document**  
**Budget Process Flowchart**



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

The last week of January, the Board of Commissioners held a special called worksession to discuss the goals and objectives for the FY 2008 budget. Also the last week in January, the Finance Department prepared and mailed a budget request packet for every County department. The packets contained all of the necessary materials and instructions needed by each department to complete its annual budget request. There are several items that each department receives in their budget request packet. They receive a report of the previous fiscal years' actual and budget amounts, with a space to enter the upcoming fiscal year budget request. They also receive forms that allow them to enter requests for annual lease agreements, consulting services, other contract service fees, new personnel, part-time personnel, dues and subscriptions, training, travel and meetings, automobiles, computers, and other equipment items.

During the following month, departments assess their needs for the upcoming fiscal year and prepare their budget requests accordingly. Using the current payroll information, the salary and benefit costs of each current budgeted position is projected by the Finance Department and is already completed in the budget printout. After assessing their needs for the upcoming fiscal year, the departments are required to return their budget request packets, with all the necessary forms completed, to the Finance Department no later than February 12th.

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

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

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

**CLAYTON COUNTY, GEORGIA**  
**BUDGET PROCEDURES**  
**2008 Budget Document**

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

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

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

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

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

**CLAYTON COUNTY, GEORGIA**  
**BUDGET PROCEDURES**  
**2008 Budget Document**

**BASIS OF BUDGETING**

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

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

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

**CLAYTON COUNTY, GEORGIA**  
**BASIS OF ACCOUNTING**  
**2008 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**  
**2008 Budget Document**

DESCRIPTION OF FUNDS

The County reports the following major funds:

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

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

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

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

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

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

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

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

This budget contains the following funds:

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

**CLAYTON COUNTY, GEORGIA**  
**DESCRIPTION OF FUNDS**  
**2008 Budget Document**

260	Alternative Dispute Resolution Fund,
265	Victim Assistance Fund,
270	Domestic Seminars Fund,
275	State Court Technology Fee Collection Fund,
285	Clayton Collaborative Authority Fund,
286	Clayton County Aging Fund,
288	Housing and Urban Development Fund,
289	Other County Grants Fund,
290	Law Library Fund,
295	Special Purpose Local Option Sales Tax Fund,
303	Health Department/Battlecreek Road Capital Project Fund
305	Jail/Judicial Complex Capital Project Fund,
306	Roads and Recreation Projects (SPLOST) Capital Project Fund
310	Police Headquarters/E911 Center Capital Project Fund
400	Debt Service Fund,
501	Street Lights Fund,
710	Landfill Enterprise Fund,
720	Public Transit Fund,
730	Clayton Airport Enterprise Fund,
752	Worker's Compensation Self-Insurance Fund, and
755	Medical Self-Insurance Fund.

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

The Parks and Recreation Fund budget is funded by recreation class fees and user impact fees assessed for the use of County Parks and Recreation facilities.

The Hotel/Motel Tax Fund budget is funded by the 2% Hotel/Motel Tax that is designated to be used only for the promotion of tourism in our County as approved by the Board of Commissioners.

The Clayton County Tourism Authority Fund budget is funded by the 4% Hotel/Motel Tax that is used to promote tourism. Expenditures from this fund are administered by the Clayton County Tourism Authority as approved by the Board of Commissioners.

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

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

**CLAYTON COUNTY, GEORGIA**  
**DESCRIPTION OF FUNDS**  
**2008 Budget Document**

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

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

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

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

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

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

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

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

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

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

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

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

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

The Special Purpose Local Option Sales Tax Fund (1998) is used to account for the 1% sales tax collected to fund construction of a new Jail and Judicial Complex and other capital improvements.

**CLAYTON COUNTY, GEORGIA**  
**DESCRIPTION OF FUNDS**  
**2008 Budget Document**

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

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

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

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

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

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

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

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

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

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

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

**CLAYTON COUNTY, GEORGIA**  
**DESCRIPTION OF FUNDS**  
**2008 Budget Document**

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 29, 2007	Budget packets mailed to departments
January 30, 2007	Meeting with Board of Commissioners to discuss goals and objectives for the budget process
February 1, 2007	Budget Prep Class
February 12, 2007	Budget Packets due back to the Finance Department
March 12-April 10, 2007	Departmental budget hearings with the Finance Staff and the Board of Commissioners
June 5, 2007	Budget is available for public review
June 14, 2007	Public Budget Hearing
June 21, 2007	Budget Adoption

**CLAYTON COUNTY, GEORGIA  
CAPITAL PROGRAM AND BUDGET  
FISCAL YEAR 2008**

Policies and Procedures

As of this date, Clayton County has not adopted a formal budgetary process to prepare a five-year Capital Improvement Program (CIP). The Finance department currently consults with the Board of Commissioners to determine the future operating budget required for specific major capital improvement projects and how those projects will be funded. As part of the fiscal year 2008 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 2008, 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 2008 approved projects has been budgeted in two ways: one, as an operating expense to the specific department responsible for the project, and two, as an operating transfer to a separate Grants Fund or Capital Project Fund from the appropriated funds available in the General Fund and certain Special Revenue Funds. It is important to note, that major capital projects in the Enterprise Funds are normally not included as part of the operating budgets of those funds. These projects are usually financed by the issuance of debt with principal and interest payments spread over the approximate useful life of the asset being purchased. The result is that those users, who benefit from the existence of the asset, pay for the cost of the asset as part of their user charges. The purchase of equipment and funding for projects are included as part of the normal operating budget of Governmental Fund Types. For fiscal year 2008, the County has programmed the purchase of \$ 1,378,990 for fixed assets which are assets that have a cost greater than \$5,000 and has a useful life greater than 1 year.

The purchase of fixed assets represents less than 1% of total expenditures in the FY 2008 budget. A detail by department of fixed assets and capital project budgets are included in the schedules that follow this discussion.



**CLAYTON COUNTY, GEORGIA  
CAPITAL PROGRAM AND BUDGET  
FISCAL YEAR 2008**

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. FY 2006 was the first year to utilize a system based on the ability to cost effectively repair vehicles. Vehicles are now replaced when they are beyond repair or when the repair cost exceeds the value of the vehicle.

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

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

**CLAYTON COUNTY, GEORGIA  
CAPITAL PROGRAM AND BUDGET  
FISCAL YEAR 2008**

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 FY 2008 capital project budget fall into this category. The purpose of the particular expenditure most often dictates what the accounting treatment will be for the transaction. The C.I.P. budget is generally accounted for in a Capital Projects Fund and usually involves extensive construction for a new or totally renovated building.

Clayton County currently has a Special Purpose Local Option Sales Tax (SPLOST). The purpose of the tax is to complete numerous transportation and parks and recreation projects desired by County residents. The projects tentatively budgeted for Parks and Recreation include: 1) Rex Park Recreation Center, \$7,994,366, 2) Jonesboro Recreation Center, \$3,857,753, 3) Recreation Center #4 \$6,686,448, 4) Recreation Center #5 \$6,849,154, 5) Children's Kiddie pool and slide for the International Park, \$1,140,000. Transportation and Development has a budget of \$45,000,000 for Road, Bridge and Intersection Improvements. Throughout the year, projects may be added or deleted to the list based on increases or decreases in the collection of SPLOST dollars. Transportation and Development projects may be altered based on changing priorities. The above projects are a part of a master plan for Parks and Recreation and Transportation and Development. The County has experienced population growth rates and changes in the demographic make-up which dictates the need for master plans in both departments.

**CLAYTON COUNTY, GEORGIA  
CAPITAL PROGRAM AND BUDGET  
FISCAL YEAR 2008**

Financial Impact of Capital Expenditures on the Operating Budget

As indicated above, capital expenditures are appropriated in the FY 2008 operating budget. These capital expenditures are exclusively, with a few exceptions, for replacement equipment, which has either become obsolete or has met its useful life. Therefore, it is the determination of the County that these expenditures of funds will impact only the current operating budget and will have no specific ongoing impact on future operating budgets.

Financial Impact of Capital Projects on the Operating Budget

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

Regardless of how the projects are funded, when these projects are completed they often have the potential of having a significant financial impact on the operating budget. Although there were not specific “capital projects” budgeted through the FY 2008 budget process, there are several on-going capital projects that are expected to impact the operating budget of the current and subsequent fiscal years. The following provides a discussion of capital projects that are currently underway and their expected impact on the cost of operations. The maintenance and utility cost have been taken into consideration with the operating funds.

Carl Rhodenizer Recreation Center Construction – The Carl Rhodenizer Recreation Center is scheduled for completion in July 2007, which is Fiscal Year 2008. The facility will serve the eastern portion of Clayton County. The new facility will provide recreation programs for citizens of all ages. The expected capital expenditures are detailed below.

CONSTRUCTION EXPENDITURES	ACTUAL FY 2007	ESTIMATE FY 2008	ESTIMATE FY 2009
Capital Outlay	\$6,554,250	\$1,254,715	\$0

The financial impact of the Carl Rhodenizer Recreation Center on the Clayton County FY 2008 Operating Budget is estimated to be as follows:

**CLAYTON COUNTY, GEORGIA  
CAPITAL PROGRAM AND BUDGET  
FISCAL YEAR 2008**

<u>Expenses</u>	<u>FY 2008</u>	<u>FY 2009</u>
Personnel Costs	\$ 491,793	\$ 516,383
Operating Costs	38,302	40,217
Repair and Maintenance	129,502	135,977
Total Expenses	\$ 659,597	\$ 692,577

The construction cost for the new recreation center is funded with SPLOST dollars in a capital project fund and the operating cost are funded in the general fund. Included in the construction dollars are funds for initial maintenance cost and furnishings.

Recreation Center #4 – Recreation Center #4 is in the planning phase currently. The location is presently the topic of many debates. All of the new facilities house gymnasiums, class rooms, meeting rooms, fitness rooms, game rooms, pools and kitchens. The centers are approximately 30,000 square feet. Construction should begin in FY 2008.

CONSTRUCTION EXPENDITURES	ACTUAL FY 2007	ESTIMATE FY 2008	ESTIMATE FY 2009
Capital Outlay	0	\$5,186,448	\$1,500,000

<u>Expenses</u>	<u>FY 2008</u>	<u>FY 2009</u>
Personnel Costs	\$ 0	\$ 102,457
Operating Costs	0	36,802
Repair and Maintenance	0	20,000
Total Expenses	\$ 0	\$ 159,259

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

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

CONSTRUCTION EXPENDITURES	ACTUAL FY 2007	ESTIMATE FY 2008	ESTIMATE FY 2009
Capital Outlay	0	\$2,349,154	\$4,500,000

There will not be an operational impact of recreation center #5 because it is unlikely that the project will be complete by FY 2009. Fiscal year 2010 will feel much of the impact of recreation center #5.

**CLAYTON COUNTY, GEORGIA  
CAPITAL PROGRAM AND BUDGET  
FISCAL YEAR 2008**

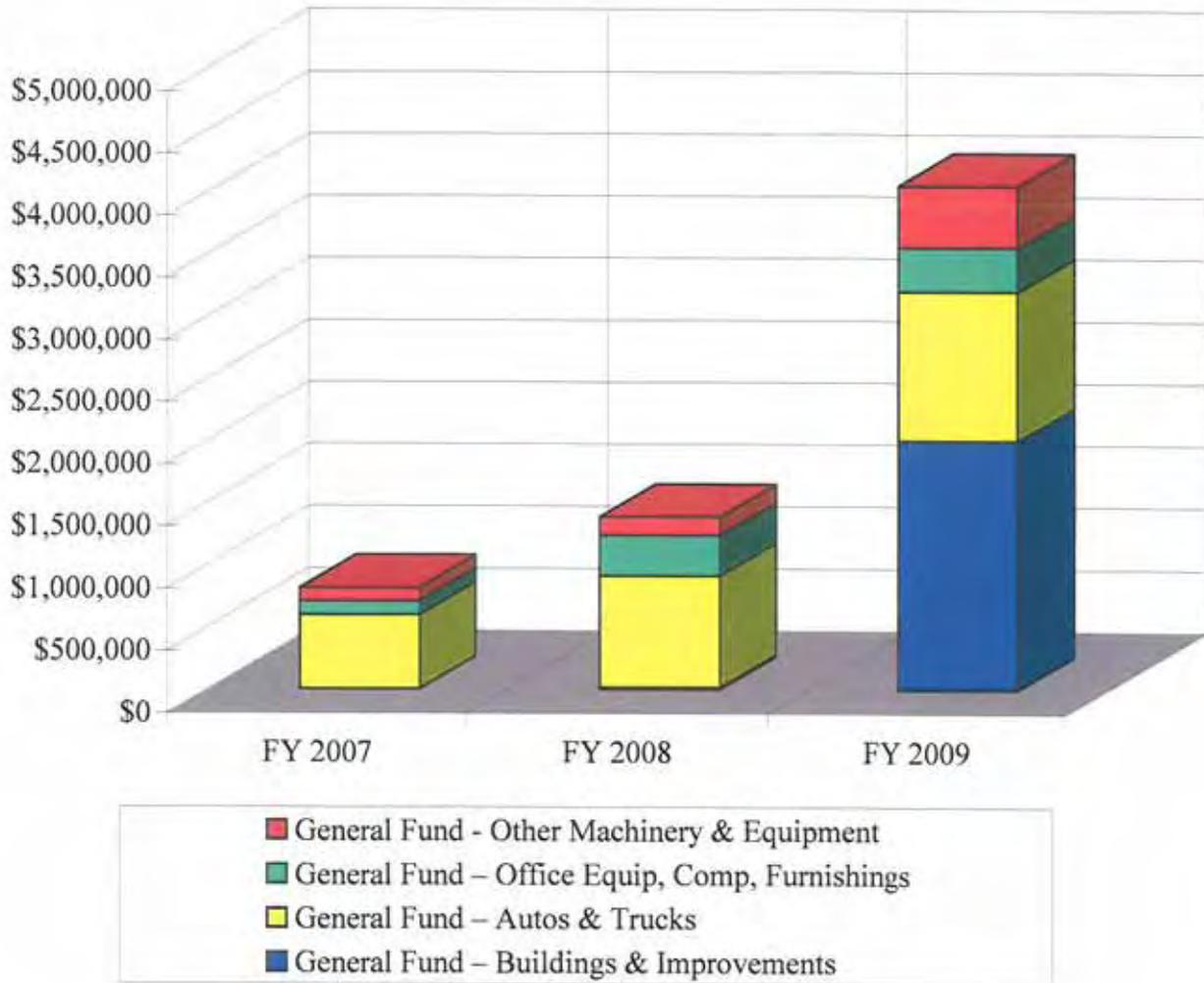
Capital Improvement Program Future

The Finance Department, with direction from the Board of Commissioners, will begin preparation of a Capital Improvements Program (CIP) in the near future. The program will identify and prioritize capital improvement needs and develop funding sources on a multi-year basis, along with determining the impact of the CIP on future operating budgets.

FISCAL IMPACTS ON OPERATING BUDGET	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2009
General Fund – Buildings & Improvements	\$0	\$ 15,000	\$ 2,000,000
General Fund – Autos & Trucks	\$ 592,754	\$ 895,000	\$ 1,200,000
General Fund – Office Equip, Comp, Furnishings	\$ 111,474	\$ 322,794	\$ 350,000
General Fund – Other Machinery & Equipment	\$ 104,989	\$ 146,216	\$ 500,000
Total	\$999,117	\$1,378,990	\$ 4,050,000
Annual Change Amount	N/A	\$ 379,873	\$2,671,010
Percentage Change	N/A	38%	193%

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

**CLAYTON COUNTY, GEORGIA  
SUMMARY OF THE FINANCIAL IMPACT OF  
CAPITAL NEEDS ON THE OPERATING BUDGET  
FISCAL YEARS 2007 - 2009**



**CLAYTON COUNTY, GEORGIA  
ONE-YEAR CAPITAL PROJECTS BUDGET  
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT  
FISCAL YEAR 2008**

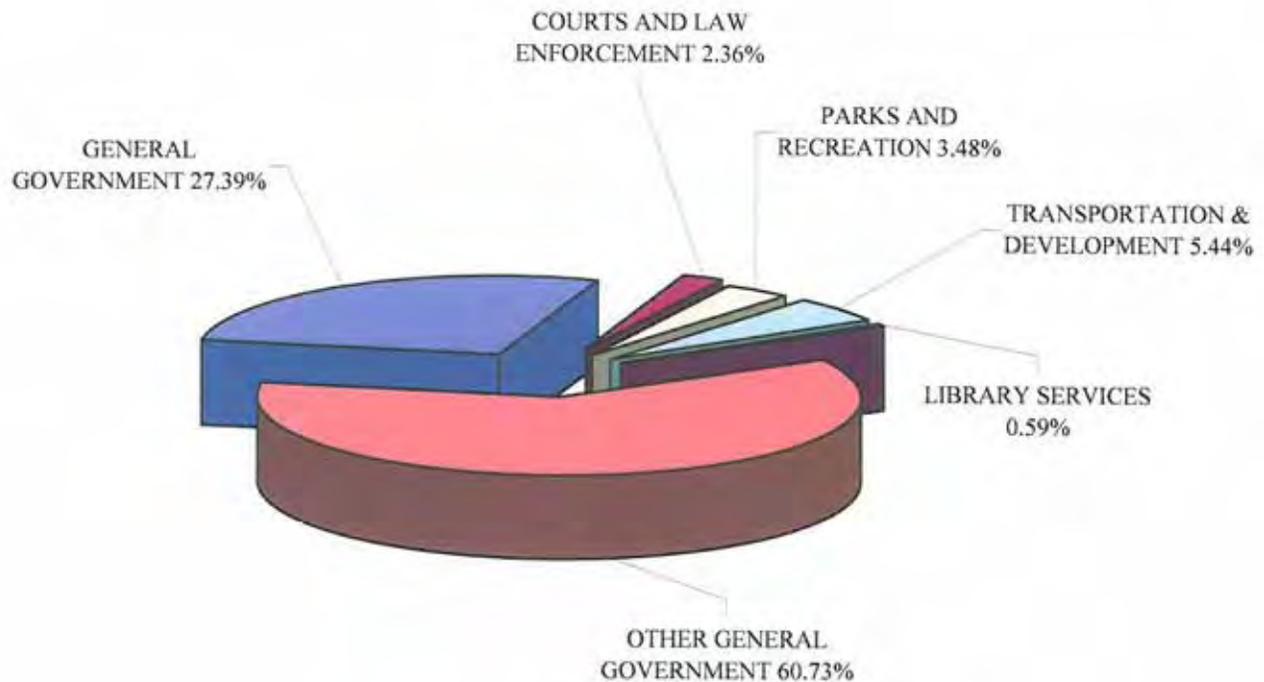
	<u>FY 2008 ADOPTED</u>
<b>GENERAL GOVERNMENT</b>	
<b>COMMISSIONER'S OFFICE</b>	
Add 1 Sedan	30,000
<b>FINANCE DEPARTMENT</b>	
Add 1 Sedan	25,000
<b>COMPUTER CENTER</b>	
Upgrade Public Iseries 400 Server	143,863
Add 2 IBM Color Laser Printers	11,296
Upgrade CPU4 Tape Drive	5,072
Add Turnover Development Software	41,663
Add WebSmart Software	50,174
Add ISIS Interface Software	26,570
Add Mugshot Software	44,136
<b>TOTAL GENERAL GOVERNMENT</b>	<u>377,774</u>
 <b>COURTS AND LAW ENFORCEMENT</b>	
<b>CLAYTON COUNTY PRISON</b>	
Replace 1 Dishwasher	9,005
Replace 1 Convection Oven	8,533
Replace Kitchen Floor	15,000
<b>TOTAL COURTS AND LAW ENFORCEMENT</b>	<u>32,538</u>
 <b>TRANSPORTATION &amp; DEVELOPMENT</b>	
<b>T&amp;D ADMINISTRATION</b>	
Add 1 Boom Grass Tractor	75,000
 <b>LIBRARY SERVICES</b>	
<b>LIBRARY HEADQUARTERS</b>	
Add 1 Reader Printer for Microfilm	8,178

**CLAYTON COUNTY, GEORGIA  
ONE-YEAR CAPITAL PROJECTS BUDGET  
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT  
FISCAL YEAR 2008**

PARKS AND RECREATION	
PARK MANAGEMENT	
Replace 2 pick up trucks	40,000
INTERNATIONAL PARK	
Add Digital Display Board	8,000
TOTAL PARKS AND RECREATION	<u>48,000</u>
OTHER GENERAL GOVERNMENT	
ARCHIVES	
Add Forklift	30,000
Add Battery and Cart	7,500
OTHER GENERAL GOVERNMENT ADMINISTRATION	
Vehicle Replacement Reserve	800,000
TOTAL OTHER GENERAL GOVERNMENT	<u>837,500</u>
TOTAL CAPITAL PROJECTS BUDGET	<u><u>\$ 1,378,990</u></u>

**CLAYTON COUNTY, GEORGIA  
ONE-YEAR CAPITAL PROJECTS BUDGET  
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT  
FISCAL YEAR 2008**

FUNCTION	AMOUNT	PERCENT
GENERAL GOVERNMENT	\$ 377,774	27.39%
COURTS AND LAW ENFORCEMENT	32,538	2.36%
PARKS AND RECREATION	48,000	3.48%
TRANSPORTATION & DEVELOPMENT	75,000	5.44%
LIBRARY SERVICES	8,178	0.59%
OTHER GENERAL GOVERNMENT	837,500	60.73%
<b>TOTAL</b>	<b>\$ 1,378,990</b>	<b>100.00%</b>



## Animal Control

### Mission, Goals, Issues, Performance Measurements and Budget

#### Animal Control (Mission Statement)

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

#### Animal Control (Functions)

To provide animal control services and house homeless animals.

#### Animal Control (Goals and Issues)

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

#### Departmental Issues for FY 2008

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

#### Departmental Issues for FY 2009 and Beyond

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

#### Animal Control (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
<b>Dogs</b>				
Picked Up:	2769	2825	2555	2619
Sent to Pound:	1903	1941	1361	1390
Returned to Owner:	487	496	550	567
Euthanized:	3449	3518	3247	3182
<b>Cats</b>				
Picked Up:	340	346	271	276
Sent to Pound:	1050	1071	1427	1456
Returned to Owner:	28	28	11	11
Euthanized:	1095	1117	1682	1632
<b>Other Animals</b>				
Picked Up:	288	293	152	155
Sent to Pound:	70	72	83	85
Returned to Owner:	24	25	11	11
Euthanized:	230	234	45	46
<b>General Information</b>				
% Animals Adopted (Adoption rate declining due to a ban on the adoption of Pit Bulls and Pit Bull Crosses put in place during 2004)	10.0%	9.8%	9.7%	10.2%

## Animal Control

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Animal Control (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	399,564	416,231	461,736	485,808
Operations	89,703	61,886	78,390	101,100
Capital Outlay	31,314	-	-	-
<b>Total</b>	<b>520,581</b>	<b>478,117</b>	<b>540,126</b>	<b>586,908</b>

<b>Animal Control (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Animal Control Officer	12	11	11	11
Secretary	12	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		12	12	12

#### **Animal Control (Significant Expenditure & Staffing Changes)**

No significant expenditure and staffing changes.

## Archives

### Mission, Goals, Issues, Performance Measurements and Budget

#### Archives (Mission Statement)

To arrange for the orderly storage and retrieval of County records and documents, as required by laws and regulations, and in accordance with the needs of the County departments.

#### Archives (Functions)

Storage and retrieval of County records and documents.

#### Archives (Goals and Issues)

1. To provide all County departments with needed documents in a quick and efficient manner.
2. To maintain an orderly and properly maintained record management system in accordance with all laws and regulations.

#### Departmental Issues for FY 2008

1. To maximize the use of all storage and shelving space.
2. To minimize the use of third-party vendors in the practice of record management.

#### Departmental Issues for FY 2009 and Beyond

1. Continue to improve upon the level of services provided to all County Departments utilizing automation.
2. Continue to utilize all available space in an efficient manner to eliminate the use of outside services and to decrease the need for additional space in the future.
3. Reduce response time by 25%.
4. Establish electronic records management system.

#### Archives (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Total number of boxes stored.	28,700	31,000	33,170	45,000
Average daily number of document requests.	177	195	211	300
Response time to document retrieval request	5 Hours	5 Hours	5 Hours	4 Hours

#### Archives (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	214,297	203,189	225,828	315,520
Operations	17,753	30,841	36,261	109,700
Capital Outlay	-	-	12,000	37,500
<b>Total</b>	<b>232,050</b>	<b>234,030</b>	<b>274,089</b>	<b>462,720</b>

#### Archives (Capital Project Fund 305)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Capital Outlay	113,558	-	-	-

#### Archives (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Division Manager Archives	30	0	1	1
Archives and Records Retention Mgr.	27	1	1	1
Archives and Rec Assistant Manager	19	1	1	1
Inventory Clerk	12	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL # OF POSITIONS:</b>		<b>4</b>	<b>5</b>	<b>5</b>

#### Archives (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Board of Commissioners

### Mission, Goals, Issues, Performance Measurements and Budget

#### Board of Commissioners (Mission Statement)

To exercise the powers, duties and responsibilities vested in and imposed upon it as the duly constituted governing authority of Clayton County.

#### Board of Commissioners (Functions)

County Governing Authority.

#### Board of Commissioners (Goals and Issues)

1. To represent the citizens of Clayton County utilizing a commission form of government, with one representative from each of the four districts and one commission chair elected on a county-wide basis.
2. To evaluate budget requests based on a long-term outlook in order to maintain fiscal balance in the future while addressing the most important service needs of the community.
3. To focus on improving the County Administration's communication with the citizens of Clayton County.

#### Departmental Issues for FY 2008

3. Continue to improve information technologies to facilitate the effective and efficient delivery of public services.
2. Establish and implement policies for County government that benefit all citizens of Clayton County.
3. Maintain low per capita costs for funding government services.
4. Continue to monitor the impact of State and Federal mandates as the responsibility of governing shifts further downward to the local level.
5. Manage the operating costs of new capital projects through use of the SPLOST Fund and other funding sources in a fiscally sound manner.

#### Departmental Issues for FY 2009 and Beyond

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

#### Board of Commissioners (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
County population.	276,168			
Board of Commission meetings.	37	37	37	0
Total number of budget amendments approved.	223	148	200	175
Minutes and Agenda Items Prepared Without Error	99%	99%	99%	99%
Notices of Special Called Meetings Issued Within 24 hours of Meeting	99%	100%	100%	100%

#### Board of Commissioners (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	670,990	595,816	1,094,611	980,423
Operations	89,721	115,859	117,394	112,000
Capital Outlay	23,435	-	60,000	30,000
<b>Total</b>	<b>784,146</b>	<b>711,675</b>	<b>1,272,005</b>	<b>1,122,423</b>

## Board of Commissioners

### Mission, Goals, Issues, Performance Measurements and Budget

#### Board of Commissioners (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Chairman Board of Commissioners	E	1	1	1
Commissioner	E	4	4	4
Chief Administrator	A	1	1	1
Administrative Assistant II	28	1	1	1
Constituent Services Coordinator	26	1	1	1
Executive Assistant	25	1	1	1
Public Relations Specialist	24	1	1	1
Clerk of Commission	20	1	1	1
Office Manager	20	1	1	1
District Aide	20	0	0	2
Assistant to Chairman	20	0	1	1
Administrative Assistant	16	1	1	1
Administrative Secretary/Asst Clerk	15	1	1	1
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		15	16	18

#### Board of Commissioners (Significant Expenditure & Staffing Changes)

Add 2 District Aides

## Buildings and Maintenance

### Mission, Goals, Issues, Performance Measurements and Budget

#### Buildings & Maintenance (Mission Statement)

To provide all County facilities with the needed maintenance services in a timely and efficient manner, and to complete all new County construction projects with quality, safety and efficiency as the primary goals.

#### Buildings & Maintenance (Functions)

To provide construction and maintenance services for County buildings.

#### Buildings & Maintenance (Goals and Issues)

1. To provide comprehensive, cost-efficient and effective construction and maintenance services to County buildings in a timely manner.
2. To manage the County's capital construction projects in accordance with the directions set forth by the Board of Commissioners.

#### Departmental Issues for FY 2008

1. Ensure all County facilities are properly maintained in order to reduce the cost of major renovation projects.
2. Maintain and utilize equipment to ensure a long, valuable life.
3. Ensure that all County facilities are in accordance with ADA requirements.
4. Complete Special Projects list and all other projects in a timely and efficient manner.

#### Departmental Issues for FY 2009 and Beyond

1. Increase preventative maintenance services in order to properly maintain all County facilities.

#### Buildings & Maintenance (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Total Square Footage County Buildings:	2,335,988	2,445,988	2,665,988	3,175,988
Average Cost of Job:	\$150,000	\$175,000	\$200,000	\$225,000
Capital Projects Completed:	20	30	45	30
Number Buildings Maintained:	226	230	236	256
Total Maintenance Costs:	850,000	950,000	1,000,000	1,100,000

#### Buildings & Maintenance (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,224,723	1,194,927	1,293,655	1,306,658
Operations	643,329	684,312	842,690	870,015
Capital Outlay	41,401	21,679	28,000	-
<b>Total</b>	<b>1,909,453</b>	<b>1,900,918</b>	<b>2,164,345</b>	<b>2,176,673</b>

#### Buildings & Maintenance (Capital Project Fund 305)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	21,719	-	-	-
Capital Outlay	239,296	20,255	-	-
<b>Total</b>	<b>261,015</b>	<b>20,255</b>	<b>-</b>	<b>-</b>

## Buildings and Maintenance

### Mission, Goals, Issues, Performance Measurements and Budget

#### Buildings & Maintenance (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director of Buildings and Maintenance	33	1	1	1
Assistant Director, Buildings and Maint.	29	1	1	1
Buildings and Maint. Service Manager	24	1	1	1
Master Trades Specialist	19	12	12	12
Senior Trades Specialist	17	3	3	3
Trades Specialist	15	2	2	2
Administrative Secretary	15	1	1	1
Principal Secretary	13	1	1	1
Trades Apprentice	12	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL # OF POSITIONS:</b>		24	24	24

#### Buildings & Maintenance (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Central Communications

### Mission, Goals, Issues, Performance Measurements and Budget

#### Central Communications, E-911 (Mission Statement)

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

#### Central Communications, E-911 (Functions)

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

#### Central Communications, E-911 (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### Central Communications, E-911 (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Total 911 Calls:	213,478	222,017	230,898	241,288
Total Administrative Calls:	461,846	480,320	499,533	522,012
Law Enforcement Dispatches:	255,594	265,818	276,450	287,508
Fire & EMS Dispatches:	29,751	30,941	32,179	33,305
Law Enforcement Calls For Service:	154,766	160,957	167,395	174,091
Officer Initiated Law Enforcement Calls:	130,579	135,802	141,234	145,471

#### Central Communications (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	278,129	305,274	274,435	284,323
Operations	2,040	2,330	1,835	1,385
<b>Total</b>	<b>280,169</b>	<b>307,604</b>	<b>276,270</b>	<b>285,708</b>

#### Central Communications (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	-	-	-	-
Capital Outlay	175,698	-	-	-
<b>Total</b>	<b>175,698</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Central Communications

### Mission, Goals, Issues, Performance Measurements and Budget

<u>Expenditures/Appropriations</u>	<u>E-911 Fund</u>			
	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,973,077	2,067,665	2,670,783	2,353,275
Operations	734,475	507,672	1,449,383	699,075
Capital Outlay	-	-	130,495	-
Operating Transfer Out	750,000	750,000	750,000	750,000
<b>Total</b>	<b>3,457,552</b>	<b>3,325,337</b>	<b>5,000,661</b>	<b>3,802,350</b>

#### Central Communications (Personnel)

<u>Title</u>	<u>Pay</u>			
	<u>Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Deputy Chief of Police	34	1	1	1
Police Major	30	1	1	1
Office Manager	20	1	1	1
False Alarm Administrator	16	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		4	4	4

#### E-911 Fund (Personnel)

<u>Title</u>	<u>Pay</u>			
	<u>Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Training & Professional Standards Supervisor	26	1	1	1
E-911 Operations Supervisor	25	1	1	1
Communications Training Coordinator	22	0	0	0
Communications Supervisor	22	3	3	3
Geographical Database Administrator	22	1	1	1
Dispatcher, Senior	19	6	6	6
Dispatcher III	18	14	14	14
Dispatcher II	17	14	14	14
Communications Dispatcher I	16	<u>5</u>	<u>8</u>	<u>8</u>
<b>TOTAL # OF POSITIONS:</b>		45	48	48

#### Significant Staffing and Expenditure Changes

No significant expenditure and staffing changes.

## Central Services

### Mission, Goals, Issues, Performance Measurements and Budget

#### Central Services (Mission Statement)

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

#### Central Services (Functions)

Procurement of goods and services, as well as printing services for County departments.

#### Central Services (Goals and Issues)

1. Management and maintenance of all active contracts for performance and compliance.
2. Utilize the highest number of state and local contracts in order to purchase the highest quality of goods at the lowest possible price.
3. Provide high quality and quick printing services to all County departments.
4. Continue to analyze bids and make knowledgeable recommendations to the Board for bid awards.

#### Departmental Issues for FY 2008

1. Effective and efficient implementation of on-line P.O.R. system.
2. Effective and efficient management of E-Bid system.
3. Manage and operate auction of County surplus items.
4. Maintain printing equipment to improve current level of services.
5. Implementation of updated purchasing policy and development of a procedures manual.

#### Departmental Issues for FY 2009 and Beyond

1. Continue to operate an ethical and organized bid system.
2. Expand contract management services.
3. Increase technology to move toward more paperless transactions and streamlining of the procurement process.

#### Central Services (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Purchase Requisitions:	2,800	2,898	2,999	3,095
Number of Purchase Orders:	5,500	5,693	5,892	6,081
Value of Purchase Orders:	\$25,000,000	\$25,875,000	\$ 26,780,625	27,637,605
Number of Formal Bids:	225	233	241	249
Inventory Orders Filled	5,522	5,975	6,375	6,579
Inventory Orders placed on Backorder	507	512	516	533

#### Central Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	659,303	710,726	744,184	860,412
Operations	257,994	700,961	904,528	292,645
Capital Outlay	79,533	-	19,838	-
<b>Total</b>	<b>996,830</b>	<b>1,411,687</b>	<b>1,668,550</b>	<b>1,153,057</b>

#### Central Services - Print Shop (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	212,766	214,291	244,066	243,730
Operations	(176,609)	(142,736)	(196,110)	(167,357)
Capital Outlay	36,157	6,745	-	-
<b>Total</b>	<b>72,314</b>	<b>78,300</b>	<b>47,956</b>	<b>76,373</b>

## Central Services

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Central Services (Personnel)</b>				
<b>Title</b>	<b>Pay Grade</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>
Director of Central Services	33	1	1	1
Deputy Director of Central Services	30	1	1	1
Contract Compliance Manager	30	0	0	1
Contracts Administrator	22	1	1	1
Purchasing Specialist, Sr.	20	3	3	3
Printing Services Supervisor	20	1	1	1
Warehouse Supervisor	18	1	1	1
Purchasing Specialist	16	1	1	1
Assistant Printing Service Supervisor	16	1	1	1
Printing Specialist, Senior	14	2	2	2
Purchasing Tag/Title Specialist	14	1	1	1
Warehouse Specialist	14	1	1	1
Warehouse Office/Supply Assistant	12	1	1	1
Warehouse Clerk Courier	10	1	1	1
Office Assistant, Senior	10	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		17	17	18

### **Central Services (Significant Expenditure & Staffing Changes)**

Add Contract Compliance Manager

## Clerk of State Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### Clerk of State Court (Mission Statement)

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

#### Clerk of State Court (Functions)

To maintain records and documents for State Court proceedings.

#### Clerk of State Court (Goals and Issues)

##### Departmental Goals

1. To continue providing quality, forward thinking service to the general public, members of the legal profession and other County and State agencies.
2. To update the Traffic Division in order to become more efficient and to better serve the public.
3. To prepare for the mandatory e-filing system, in order to accomplish our goal of becoming a paperless court system.

##### Departmental Issues for FY 2008

1. To move forward with our online information system by providing the public actual access to the case filing images.
2. Have the ability to convert our images to microfilm in order to eliminate the necessity to film each document.

##### Departmental Issues for FY 2009 and Beyond

1. Explore other options to advance in technology in order to provide a more efficient service to the public and other agencies.
2. Continue to be service oriented and to maintain this service with efficiency, accuracy and courtesy.

#### Clerk of State Court (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Civil Cases	6,950	7,089	7,231	7,412
Criminal Cases	9,350	9,537	9,728	10,068
Traffic Cases	25,500	26,010	26,530	26,928
Internet Payments	\$495,441	\$510,304	\$525,613	\$567,662
Credit Card Payments	\$370,600	\$381,718	\$393,170	\$452,145
Cases Available By Image	6,788	16,926	18,540	19,000

#### Clerk of State Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	855,791	866,090	1,042,213	1,080,960
Operations	50,289	47,243	51,301	48,810
Operating Transfer Out	-	58,565.00	-	-
<b>Total</b>	<b>906,080</b>	<b>971,898</b>	<b>1,093,514</b>	<b>1,129,770</b>

#### Clerk of State Court (Technology Fee Collection Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	32,061	38,123	140,000	140,000
<b>Total</b>	<b>32,061</b>	<b>38,123</b>	<b>140,000</b>	<b>140,000</b>

## Clerk of State Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### Clerk of State Court (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Clerk of State Court	A	1	1	1
State Court Deputy Clerk Administrator	29	1	1	1
Deputy Court Clerk, Supervisor	21	3	3	3
Court Calendar Clerk	17	0	2	2
Micro Tech Sr.	16	1	1	1
Deputy Court Clerk, Senior	16	1	1	1
Administrative Secretary	15	1	1	1
Deputy Court Clerk	12	<u>10</u>	<u>10</u>	<u>10</u>
<b>TOTAL # OF POSITIONS:</b>		18	20	20

#### Clerk of State Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Clerk of Superior/Magistrate Courts

### Mission, Goals, Issues, Performance Measurements and Budget

#### Clerk of Superior/Magistrate Courts (Mission Statement)

To record all documents involving title to land, divorces, adoptions, felony cases prosecuted by the District Attorney all other orders, decrees or judgments of the Superior and Magistrate Courts and to accept and administer oath to all notary, trade name and passport applications.

#### Clerk of Superior/Magistrate Courts (Functions)

To maintain records and documents for Superior and Magistrate Court proceedings, as well as process notary, trade name and passport applications.

#### Clerk of Superior/Magistrate Courts (Goals and Issues)

##### Departmental Goals

1. Enable citizens to electronically file and pay civil actions.
2. To process workload in a timely, efficient and friendly manner.

##### Departmental Issues for FY 2008

1. Handle increase in workload due to bringing the microfilm contract back in-house.
2. Expand case management system to provide for real estate deeds and liens in excess of filing capabilities.

##### Departmental Issues for FY 2009 and Beyond

1. Purchase a scanner to efficiently and privately file and maintain adoption papers.
2. Hire 3 deputy court clerks to help with the additional workload of microfilming.

#### Clerk of Superior/Magistrate Courts (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Notaries issued	2,071	2,285	2,500	2,650
Trade names issued	1,127	1,437	1,560	1,500
Deed books	1,056	1,128	1,255	1,335
Civil cases filed	28,469	28,011	30,200	31,500

#### Clerk of Superior/Magistrate Courts (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,455,706	1,488,828	1,678,476	1,713,603
Operations	510,632	526,672	532,379	542,223
Capital Outlay	-	-	-	-
<b>Total</b>	<b>1,966,338</b>	<b>2,015,500</b>	<b>2,210,855</b>	<b>2,255,826</b>

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

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	-	14,194	5,270	-
Operations	91,647	9,138	62,247	8,000
<b>Total</b>	<b>91,647</b>	<b>23,332</b>	<b>67,517</b>	<b>8,000</b>

## Clerk of Superior/Magistrate Courts

### Mission, Goals, Issues, Performance Measurements and Budget

#### Clerk of Superior/Magistrate Courts (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Clerk of Superior Court	E	1	1	1
Superior Court Deputy Clerk Administrator	29	1	1	1
Deputy Clerk/Superior Court	28	1	1	1
Jury Manager	21	1	1	1
Deputy Court Clerk, Supervisor	21	4	4	4
Deputy Court Clerk, Senior	16	5	5	5
Assistant Jury Manager	15	1	1	1
Deputy Court Clerk/Real Estate Indexer	14	1	1	1
Deputy Court Clerk	12	<u>18</u>	<u>18</u>	<u>18</u>
<b>TOTAL # OF POSITIONS:</b>		33	33	33

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

No significant expenditure and staffing changes.

## Community Development/Planning & Zoning

### Mission, Goals, Issues, Performance Measurements and Budget

#### Community Development/Planning & Zoning (Mission Statement)

To promote sustainable development of the County by enhancing existing community planning efforts and increasing public knowledge and involvement in the development process. To improve customer service functions for commercial, residential construction projects, provide information and assistance in solving problems.

#### Community Development/Planning & Zoning (Functions)

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

#### Community Development/Planning & Zoning (Goals and Issues)

##### Departmental Goals

1. Improve communications between elected officials, citizens, staff and the development community.
2. Provide reliable data to ensure well-educated decisions on all development related matters.
3. Increase inter-departmental communications.
4. Assist various departmental staff, elected officials, citizens and the development community in interpretation and administration of the new zoning ordinance.
5. Prepare and develop improvements in regulating various inspection procedures.

##### Departmental Issues for FY 2008

1. Ensure employees receive the necessary training to enforce the policies and regulations of the County.
2. Regulate and inspect the construction of buildings, structures and site developments.
3. Review building and site plans and issuance of applicable permits.
4. Evaluate zoning cases for compatibility with land use plans to ensure a well-planned community.

##### Departmental Issues for FY 2009 and Beyond

1. Maintain and provide information to the public concerning zoning regulations, demographics and land use.
2. Manage the enforcement, interpretation and administration of all planning and development issues.

#### Community Development/Planning & Zoning (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Building Permits Issued:	3,300	3,714	3,575	3,500
Business Licenses Issued:	6,900	6,144	8,048	7,100
Building Inspections Performed:	33,000	37,407	45,068	33,500
New Home Starts:	1,738	2,151	1,672	1,800
Commercial Site Plans:	74	74	65	120
Subdivision Plats:	107	93	70	80
Number of Lots:	3,100	1,964	1,150	1,600
Number of Business Signs:	252	308	255	300
Administrative Variances:	125	112	80	150
Board of Appeals Variances:	12	11	25	25
% of Employees Trained	60%	60%	60%	60%
Business License Revenue:	\$3,294,474	\$3,896,768	\$4,541,279	\$5,222,279

#### Community Development (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,716,643	1,828,514	2,086,454	1,522,809
Operations	123,100	255,535	308,537	326,220
Capital Outlay	162,293	-	30,990	-
Operating Transfer Out	(2)	66	-	3,926,057
<b>Total</b>	<b>2,002,034</b>	<b>2,084,115</b>	<b>2,425,981</b>	<b>5,775,086</b>

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

<b>Community Development (Other County Grants Fund)</b>				
<b><u>Expenditures/Appropriations</u></b>	<b><u>2005 Actual</u></b>	<b><u>2006 Actual</u></b>	<b><u>2007 Unaudited</u></b>	<b><u>2008 Budget</u></b>
Operations	78,600	21,400	-	-
<b>Planning &amp; Zoning (General Fund)</b>				
<b><u>Expenditures/Appropriations</u></b>	<b><u>2005 Actual</u></b>	<b><u>2006 Actual</u></b>	<b><u>2007 Unaudited</u></b>	<b><u>2008 Budget</u></b>
Personal Services	351,165	347,260	442,759	453,183
Operations	60,579	42,478	179,413	192,850
Capital Outlay	-	-	15,495	-
<b>Total</b>	<b>411,744</b>	<b>389,738</b>	<b>637,667</b>	<b>646,033</b>

<b>Community Development/Planning &amp; Zoning (Personnel)</b>				
<b><u>Title</u></b>	<b><u>Pay Grade</u></b>	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>FY 2008</u></b>
Director of Community Development	33	1	1	1
Assistant Director Community Dev.	30	1	1	1
Planning and Zoning Admin.(4002)	27	1	1	1
Long Range Planner(4002)	23	1	1	1
Sr Admin. Inspector	21	1	1	1
Plans Examiner	21	1	1	1
Chief Housing Code Inspector	20	1	0	0
Permits Supervisor	19	1	1	1
Business License Supervisor	19	1	1	1
Senior Planner(4002)	19	2	2	2
Electrical Inspector	19	2	2	2
Plumbing Inspector	19	2	2	2
Building Inspector	19	6	3	3
Heating and AC Inspector	19	2	2	2
Zoning Inspector II(4002)	18	1	2	2
Housing Code Inspector II	18	2	0	0
Office Administrator	17	1	1	1
Housing Code Inspector I	16	2	0	0
Alcohol and Bus. License Tax Spec.	15	1	1	1
Administrative Secretary	15	1	1	1
Administrative Secretary(4002)	15	1	1	1
Planner and Zoning Specialist(4002)	15	1	1	1
Accounting Technician	14	1	1	1
Business License Inspector	14	3	2	2
Business License Technician	13	1	2	2
Permits Technician	12	3	3	3
Office Assistant, Senior	10	1	1	1
<b>TOTAL # OF POSITIONS:</b>		<b>42</b>	<b>35</b>	<b>35</b>

**Community Development/Planning & Zoning (Significant Expenditure & Staffing Changes)**  
Code enforcement function transferred to Police May, 2007 resulting in the transfer of 10 employees.

## Computer Center

### Mission, Goals, Issues, Performance Measurements and Budget

#### Computer Center (Mission Statement)

To provide County Departments with quality information technology services, including application development network infrastructure, desktop support, server support and web based solutions.

#### Computer Center (Functions)

To provide information technology service to County departments.

#### Computer Center (Goals and Issues)

1. To work closely with the County departments to design/create/acquire/support computer software applications which will improve the accuracy, efficiency and timeliness of workflow.
2. To support all desktop computers, printers and software for county departments
3. To provide current and informative web sites for the citizens and the employees of Clayton County

#### Departmental Issues for FY 2008

1. Implement e-filing for court case management.
2. Additional web based applications, such as court case inquiry and court calendars.
3. Provide support for the election in fiscal year 2008 and beyond.
4. Upgrade the Public Safety iSeries server.
5. Implement new encryption and redundancy technology for interface to Georgia Crime Information Center.
6. Develop a browser based application for Personnel Actions.
7. Implement a Blackberry Enterprise Server to provide real time access to Lotus Notes e-mail, calendar and shared address books.
8. Install a PC management server and connect a minimum of 300 PCs to this server.
9. Upgrade the core switch at the Justice Center.

#### Departmental Issues for FY 2009 and Beyond

1. Make the necessary upgrades to the servers and the network to support the needs of the county departments.
2. Continue to enhance county-wide solution for desktop software upgrades and PC management.
3. Continue to develop web based (internet and intranet) applications for county departments.

#### Computer Center (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Personal Computers:	1,335	1,367	1,407	1,453
Number of Personal Computers Added:	53	32	40	41
Help Desk Calls:	3,700	3,473	3,600	3,719
Desktop/Network/Server Projects Closed:	4,168	3,750	4,000	4,132
Application Support Projects Closed:	850	1,380	1,450	1,498
Application Development Projects Closed:	951	980	1,030	1,064
Web Based Projects Closed:	377	790	700	500

#### Computer Center (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	2,024,623	2,052,432	2,225,285	2,217,690
Operations	665,737	707,912	875,776	1,009,231
Capital Outlay	42,384	77,397	116,902	322,774
<b>Total</b>	<b>2,732,744</b>	<b>2,837,741</b>	<b>3,217,963</b>	<b>3,549,695</b>

## Computer Center

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Computer Center (Capital Project Fund 305)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	84,564	5,338	-	-
Capital Outlay	157,818	-	-	-
<b>Total</b>	<b>242,382</b>	<b>5,338</b>	<b>-</b>	<b>-</b>

<b>Computer Center (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director of Computer Center	35	1	1	1
Manager of Technical Services	30	1	1	1
Manager of Systems Programming	30	1	1	1
Systems Project Manager	28	2	2	2
Computer Services Manager	26	1	1	1
Programmer Analyst	26	11	11	11
Computer Network Coordinator	24	1	1	1
Webmaster	23	1	1	1
Computer Network Technician	23	4	5	5
Systems Programmer	23	1	1	1
Help Desk Supervisor	18	1	1	1
Help Desk Operator	16	1	1	1
Computer Operator	15	1	1	1
Systems Programmer Technician	15	1	1	1
Administrative Secretary	15	1	1	1
Custodian Courier	9	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		30	31	31

**Computer Center (Significant Expenditure & Staffing Changes)**  
 Add Miscellaneous hardware & software upgrades.

## Correctional Facility

### Mission, Goals, Issues, Performance Measurements and Budget

#### Correctional Facility (Mission Statement)

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

#### Correctional Facility (Functions)

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

#### Correctional Facility (Goals and Issues)

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

#### Departmental Issues for FY 2008

1. Provide the necessary inmate staff to the County as operations and facilities continue to expand.
2. Properly monitor all inmate work activities to ensure improprieties do not occur in the various departments.
3. Evaluate and perform the proper preventive maintenance to keep the Correctional Facility safe and efficient.

#### Departmental Issues for FY 2009 and Beyond

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

#### Correctional Facility (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Capacity:	225	225	225	225
Average Number of Inmates:	219	222	223	219
Security Staff (Not Administrative Personnel):	41	41	41	42
Inmates per Jail Staff Member:	5.34	5.41	5.44	5.21
Total Inmate Man-hours:	283,679	300,000	307,500	310,463
Value of Work Performed by Inmates:	\$2,036,815	\$2,154,000	\$2,207,850	\$2,222,915

#### Correctional Facility (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	2,810,101	2,871,337	3,076,955	3,180,341
Operations	486,744	499,168	567,021	599,158
Capital Outlay	4,198	-	25,567	32,538
<b>Total</b>	<b>3,301,043</b>	<b>3,370,505</b>	<b>3,669,543</b>	<b>3,812,037</b>

#### Correctional Facility - Vending Operations (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	6,377	10,241	10,963	6,740
Capital Outlay	-	-	-	-
<b>Total</b>	<b>6,377</b>	<b>10,241</b>	<b>10,963</b>	<b>6,740</b>

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

**Correctional Facility (Personnel)**

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Warden	35	1	1	1
Deputy Warden	31	1	1	1
Corrections Captain	27	1	1	1
Corrections Detail Manager	26	1	1	1
Corrections Lieutenant	25	4	4	4
Senior Counselor	23	1	1	1
Corrections Sergeant	23	6	6	5
Nurse, Senior	22	1	1	1
Counselor	21	0	0	1
Office Manager	20	1	1	1
Corrections Officer III	20	14	10	10
Corrections Officer, II	19	18	23	23
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		50	51	51

**Correctional Facility (Significant Expenditure & Staffing Changes)**

## **Department of Human Resources/Family and Children Services**

### **Mission, Goals, Issues, Performance Measurements and Budget**

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

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

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

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

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

##### **Departmental Goals**

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

##### **Departmental Issues for FY 2008**

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 2009 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)**

<b><u>Expenditures/Appropriations</u></b>	<b><u>2005 Actual</u></b>	<b><u>2006 Actual</u></b>	<b><u>2007 Unaudited</u></b>	<b><u>2008 Budget</u></b>
Operations	1,125,820	2,209,142	1,057,624	1,067,000
Capital Outlay	-	-	-	-
<b>Total</b>	<b>1,125,820</b>	<b>2,209,142</b>	<b>1,057,624</b>	<b>1,067,000</b>

#### **Department of Human Resources (Drug Abuse Treatment and Education Fund)**

<b><u>Expenditures/Appropriations</u></b>	<b><u>2005 Actual</u></b>	<b><u>2006 Actual</u></b>	<b><u>2007 Unaudited</u></b>	<b><u>2008 Budget</u></b>
Operations	40,000	40,000	40,000	40,000

#### **Family and Children Services (General Fund)**

<b><u>Expenditures/Appropriations</u></b>	<b><u>2005 Actual</u></b>	<b><u>2006 Actual</u></b>	<b><u>2007 Unaudited</u></b>	<b><u>2008 Budget</u></b>
Operations	29,828	-	-	-
Capital Lease Principal Payment	144,999	154,550	146,156	146,532
<b>Total</b>	<b>174,827</b>	<b>154,550</b>	<b>146,156</b>	<b>146,532</b>

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

No personnel in this department.

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

No significant expenditure and staffing changes.

## District Attorney

### Mission, Goals, Issues, Performance Measurements and Budget

#### District Attorney (Mission Statement)

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

#### District Attorney (Functions)

Prosecution of felony crimes.

#### District Attorney (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

1. Develop with the County Commission, a long term plan for growth and expansion that meets the criminal justice needs of the County.
2. Identify, develop and implement plans of action to partner the District Attorney's office with all criminal justice agencies and citizens to make our communities safer.

#### District Attorney (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Felony counts filed	6,854	7,100	7,242	9,302
Felony counts disposed	6,685	7,000	7,140	6,992
Misdemeanor counts filed	339	400	408	1,655
Misdemeanor counts disposed	310	370	377	1,251
Average number of cases per attorney	1,175	1,199	1,223	1,250
Victim witness contacts	43,637	60,000	61,200	63,095
Cost per count filed	\$ 379	\$ 366	\$ 421	\$ 275
Cost per count disposed	\$ 390	\$ 372	\$ 429	\$ 365

#### District Attorney (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	2,455,604	2,564,809	2,969,422	2,842,273
Operations	201,265	177,580	188,188	170,520
Capital Outlay	70,779	-	66,000	-
<b>Total</b>	<b>2,727,648</b>	<b>2,742,389</b>	<b>3,223,610</b>	<b>3,012,793</b>

## District Attorney

### Mission, Goals, Issues, Performance Measurements and Budget

<b>District Attorney (State Narcotics Condemnation Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	2,960	7,069	2,600	-
Capital Outlay	-	-	-	-
<b>Total</b>	<b>2,960</b>	<b>7,069</b>	<b>2,600</b>	<b>-</b>

<b>District Attorney (Victim Assistance Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	149,177	205,678	192,019	172,827
Operations	25,822	19,447	18,858	14,350
Operating Transfers Out	81,716	33,649	33,649	33,649
<b>Total</b>	<b>256,715</b>	<b>258,774</b>	<b>244,526</b>	<b>220,826</b>

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

<b>District Attorney (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	83,728	93,240	157,942	-
Operations	880	13,133	48,206	65,000
Capital Outlay	5,095	-	-	-
<b>Total</b>	<b>89,703</b>	<b>106,373</b>	<b>206,148</b>	<b>65,000</b>

<b>District Attorney (Child Support Recovery Unit)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	558,475	565,603	616,660	-
Operations	33,838	29,031	44,989	-
<b>Total</b>	<b>592,313</b>	<b>594,634</b>	<b>661,649</b>	<b>-</b>

<b>District Attorney (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
District Attorney	E	1	1	1
Chief Assistant District Attorney	S	1	1	1
Secretary/District Attorney	S	1	1	1
Assistant District Attorney/State-3	S	0	1	1
Assistant District Attorney/State-2	S	2	2	2
Investigator/State	S	2	1	1
Assistant District Attorney/State 1	S	1	0	0
DA/Child Support	A	0	1	1
Chief Investigator/DA Administrator	34	1	0	0
Chief Investigator	32	0	1	1
Senior Assistant District Attorney (Child Support)	29	1	1	1
DA Training Supervisor	29	1	1	1
DA Unit Supervisor	29	3	3	3
Senior Litigation Assistant D.A.	29	1	1	1
Senior Assistant District Attorney	27	6	7	7
Investigator III	27	4	8	8
Assistant District Attorney	25	1	0	0

## District Attorney

### Mission, Goals, Issues, Performance Measurements and Budget

Investigator II	25	9	5	5
Senior Case Manager (Child Support)	23	1	1	1
Investigator I	23	3	4	4
Victim Assistance Program Manager	21	1	1	1
Office Manager	20	0	1	1
Office Administrator, Senior	18	1	0	0
Victim Assistance Coordinator, Senior	19	1	1	1
Case Manager Training Specialist	17	1	1	1
Investigator Assistant	17	1	1	1
Victim Assistance Coordinator	17	2	2	2
Legal Assistant	17	2	3	3
Legal Administration Secretary	16	2	2	2
Case Manager (Child Support)	16	9	9	9
Legal Secretary/Interpreter	16	1	1	1
Victim Advocate/Translator	15	1	0	0
Victim Advocate	15	<u>1</u>	<u>2</u>	<u>2</u>
<b>TOTAL # OF POSITIONS:</b>		62	64	64

#### **District Attorney (Significant Expenditure & Staffing Changes)**

No significant expenditure and staffing changes.

## Economic Development Officer

### Mission, Goals, Issues, Performance Measurements and Budget

#### Economic Development Officer (Mission Statement)

To identify and recruit new businesses to maintain existing business activity and diversify the economic base.

#### Economic Development Officer (Functions)

Recruit new businesses and maintain existing business within the County.

#### Economic Development Officer (Goals and Issues)

##### Departmental Goals

1. To recruit new business and investment activities emphasizing urban mixed use and transit oriented opportunities.

##### Departmental Issues for FY 2008

1. Continue to work regionally in order to continue to attract interest from quality national and international companies.

##### Departmental Issues for FY 2009 and Beyond

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

#### Economic Development Officer (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	234,509	185,290	244,594	247,993
Operations	28,715	29,922	131,036	118,200
<b>Total</b>	<b>263,224</b>	<b>215,212</b>	<b>375,630</b>	<b>366,193</b>

#### Economic Development Officer (Personnel)

<u>Title</u>	<u>Pay</u>		<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
	<u>Grade</u>				
Economic Development Officer	A		1	1	1
Asst Director Economic Development	30		1	1	1
Administrative Secretary	15		<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>			3	3	3

#### Economic Development Officer (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Elections

### Mission, Goals, Issues, Performance Measurements and Budget

#### Elections (Mission Statement)

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

#### Elections (Functions)

Conduct scheduled elections and educate on the election process.

#### Elections (Goals and Issues)

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

#### Departmental Issues for FY 2008

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

#### Departmental Issues for FY 2009 and Beyond

1. Continue improving technology use during training sessions.

#### Elections (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Elections Held:	2	2	2	2
Number of Contested Elections:	0	0	0	0
Number of Election Deadlines Met:	100%	100%	100%	100%
% of Poll Officers Trained	100%	100%	100%	100%

#### Elections (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	493,494	44,977	676,200	402,892
Operations	130,856	27,006	566,067	157,890
Capital Outlay	-	14,300	-	-
<b>Total</b>	<b>624,350</b>	<b>86,283</b>	<b>1,242,267</b>	<b>560,782</b>

#### Elections (Personnel)

No full-time personnel in this department.

#### Elections (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Emergency Medical Services

### Mission, Goals, Issues, Performance Measurements and Budget

#### Emergency Medical Services (Mission Statement)

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

#### Emergency Medical Services (Functions)

To provide emergency medical services.

#### Emergency Medical Services (Goals & Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### Emergency Medical Services (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Total Calls Received:	16,305	18,498	18,535	19,000
Number of Patients Transported:	8,484	11,287	12,963	13,500
Average Response Time (Minutes):	4:30	7:35	7:35	7:00
Total Stations:	12	13	14	15
Stations With Transport Units:	8	8	9	12

#### Emergency Medical Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	4,675,392	4,917,686	5,835,936	6,907,778
Operations	321,342	345,466	392,879	539,321
Lease Payments	-	-	-	228,391
Capital Outlay	-	582,104	34,241	-
<b>Total</b>	<b>4,996,734</b>	<b>5,845,256</b>	<b>6,263,056</b>	<b>7,675,490</b>

## Emergency Medical Services

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Emergency Medical Services (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	8,333	12,230	3,591	-
Capital Outlay	16,005	(75)	-	-
Operating Transfer Out	-	1,479	-	-
<b>Total</b>	<b>24,338</b>	<b>13,634</b>	<b>3,591</b>	<b>-</b>

<b>Emergency Medical Services (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Deputy Chief- EMS	30	1	1	1
Fire/EMS Instructor III	27	1	1	1
EMS Captain	27	3	3	3
Paramedic Lieutenant	26	3	3	3
EMS Lieutenant	24	0	0	9
Paramedic Sergeant	24	26	26	26
Fire Medic	22	8	9	24
Firefighter III	20	6	6	6
Firefighter II	19	12	8	8
Firefighter I	18	25	28	28
Administrative Secretary	15	1	1	1
Principal Secretary	13	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		<b>87</b>	<b>87</b>	<b>111</b>

**Emergency Medical Services (Significant Expenditure & Staffing Changes)**  
 Add 9 paramedics and 15 fire medics.

## Extension Services

### Mission, Goals, Issues, Performance Measurements and Budget

#### Extension Services (Mission Statement)

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

#### Extension Services (Functions)

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

#### Extension Services (Goals and Issues)

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

#### Departmental Issues for FY 2008

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

#### Departmental Issues for FY 2009 and Beyond

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

#### Extension Services (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Home Site Visits:	380	400	417	438
Volunteer Hours:	3,400	3,500	3,675	3,859
Soil Samples:	4,500	300	216	227
4-H Enrollment:	4,500	4,700	3,800	3,900

#### Extension Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	170,492	190,291	212,345	226,253
Operations	27,541	35,364	34,090	47,410
Capital Outlay	-	-	-	-
<b>Total</b>	<b>198,033</b>	<b>225,655</b>	<b>246,435</b>	<b>273,663</b>

#### Extension Services (Drug Abuse Treatment and Education Fund)

<u>Expenditures/Appropriations</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Unaudited</u>	<u>2007 Budget</u>
Personal Services	8,756	13,942	8,400	11,878
Operations	4,871	4,825	7,500	4,500
<b>Total</b>	<b>13,627</b>	<b>18,767</b>	<b>15,900</b>	<b>16,378</b>

#### Extension Services (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	73,981	72,539	97,108	-
Operations	50,482	53,842	50,310	15,000
<b>Total</b>	<b>124,463</b>	<b>126,381</b>	<b>147,418</b>	<b>15,000</b>

## Extension Services

### Mission, Goals, Issues, Performance Measurements and Budget

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#### Extension Services (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
County Extension Director	S	1	1	1
Cooperative Extension Agent	S	2	2	2
Community EDU Program Assistant	S	0	1	1
Secretary/Extension Office	S	1	1	1
Principal Secretary	13	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL # OF POSITIONS:</b>		6	7	7

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#### Extension Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Finance Department

### Mission, Goals, Issues, Performance Measurements and Budget

#### Finance Department (Mission Statement)

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

#### Finance Department (Functions)

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

#### Finance Department (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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 2009 and Beyond

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

#### Finance Department (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Checks processed by AP per employee.	11,436.9	11,780.0	12,133.4	12,500.0
Operating budget per analyst. (millions)	\$43.6	\$86.3	\$130.6	\$130.7
Monthly Journal Entries	332.0	332.0	332.0	340.0
AR invoices per employee.	2,231.9	2,298.9	2,367.8	2,438.9
Received Certificate of Achievement for CAFR	Yes	Yes	Yes	In Process
Received Distinguished Budget Award	Yes	Yes	Yes	Submitted

#### Finance Department (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	2,275,845	2,147,713	2,778,509	2,923,874
Operations	116,150	60,614	114,923	101,082
Capital Outlay	18,187	-	-	25,000
<b>Total</b>	<b>2,410,182</b>	<b>2,208,327</b>	<b>2,893,432</b>	<b>3,049,956</b>

## Finance Department

### Mission, Goals, Issues, Performance Measurements and Budget

Finance Department - Mailroom (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	50,461	49,324	57,973	59,611
Operations	451,409	454,872	522,014	546,888
<b>Total</b>	<b>501,870</b>	<b>504,196</b>	<b>579,987</b>	<b>606,499</b>

Finance Department - (Jail Judicial Complex Fund)				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Capital Outlay	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Finance Department (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director Finance/Comptroller	38	1	1	1
Asst Fin Director/Fin Sys Sec Officer	34	1	1	1
Fin. Budget and Special Budget Mgr.	32	1	1	1
Grants and Contracts Manager	32	1	1	1
General Accounting Manager	32	1	1	1
Financial Reporting Manager	32	1	1	1
Financial Reporting Analyst	28	1	1	1
Payroll Manager	27	1	1	1
Senior Accountant	27	1	1	1
Financial Management Analyst	27	2	2	2
Pension Coordinator	27	1	1	1
Fin Systems Project Analyst	26	3	2	2
Accounts Payable Manager	26	1	1	1
Accounts Receivable manager	26	1	1	1
Senior Treasury Manager	26	1	1	1
Finance Grants Analyst Senior	26	0	1	1
Grants Writer/Coordinator	27	1	1	1
Principal Accountant	25	1	2	2
Grants Analyst HUD	25	1	1	1
Finance Grants Analyst	25	1	0	0
S.P.L.O.S.T Accountant	25	0	0	1
Payroll Technician, Senior	18	1	1	1
Financial Acct/Computer Technician	17	1	1	1
Accounting Technician, Senior	17	2	2	2
Office Administrator	17	1	1	1
Payroll Technician	16	3	3	3
Administrative Assistant	16	1	0	0
Administrative Assistant/Stenographer	16	1	1	1
Accounting Technician	15	10	10	12
Principal Secretary	13	0	0	0
Mail Clerk	12	1	1	1
<b>TOTAL # OF POSITIONS:</b>		<b>43</b>	<b>42</b>	<b>45</b>

#### Finance Department (Significant Expenditure & Staffing Changes)

Add: 2 Accounting Technicians and 1 SPLOST accountant

## Fire Department

### Mission, Goals, Issues, Performance Measurements and Budget

#### Fire Fund (Mission Statement)

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

#### Fire Fund (Functions)

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

#### Fire Fund (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### Fire Fund (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Total Fire Calls:	1,048	1,075	1,137	1,170
Number of False Calls:	1,384	1,420	1,406	1,497
Haz Mat Calls:	361	370	251	270
Miscellaneous Calls:	3,418	3,507	3,553	3,700
Fire Inspections Performed:	2,082	2,136	2,487	2,550
Average Response Time (Minutes):	5:00	5:00	5:00	5:00
Cost per Fire Inspection	\$100	\$100	\$100	\$100

#### Fire Fund

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	15,337,512	16,204,421	18,125,583	17,833,427
Operations	1,772,205	2,182,599	2,179,161	2,687,607
Capital Lease Principal Payment	480,287	-	-	233,800
Capital Outlay	521,687	738,701	3,288,803	811,300
Operating Transfer Out	-	-	63,040	-
<b>Total</b>	<b>18,111,691</b>	<b>19,125,721</b>	<b>23,656,587</b>	<b>21,566,134</b>

## Fire Department

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Fire Department (Other County Grants)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	-	53,061	316,663	-
Capital Outlay	-	-	124,188	-
<b>Total</b>	<b>-</b>	<b>53,061</b>	<b>440,851</b>	<b>-</b>

<b>Emergency Management (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	161,832	94,623	158,839	164,495
Operations	32,750	34,498	36,851	35,526
<b>Total</b>	<b>194,582</b>	<b>129,121</b>	<b>195,690</b>	<b>200,021</b>

<b>Emergency Management (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	10,967	5,304	14,342	-
Capital Outlay	14,006	-	130,312	-
<b>Total</b>	<b>24,973</b>	<b>5,304</b>	<b>144,654</b>	<b>-</b>

<b>Fire Fund (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Fire Chief	39	1	1	1
Assistant Fire Chief	34	1	1	2
Deputy Chief- Operations	30	1	1	1
Deputy Chief- Prevention	30	1	1	1
Deputy Chief- Support Services	30	1	1	1
Battalion Chief	28	6	6	6
Fire Captain (Inspector III)	27	1	1	1
Fire Captain	27	3	5	5
Fire Training Captain	27	2	0	0
Paramedic Lieutenant	26	20	21	21
Systems Analyst/Fire	25	1	1	2
Fire Lieutenant	25	31	31	34
Fire Inspector III	25	0	0	0
Life Safety Education Officer/Lt.	25	1	1	1
Fire Lieutenant (Inspector II)	25	2	5	5
Paramedic Sergeant	24	2	12	12
Inventory Control Supervisor	24	1	1	1
Fire Training Lieutenant	23	1	0	0
Fire Sergeant	23	46	36	39
Fire Inspector II	23	0	0	0
Fire Sergeant (Inspector I)	22	3	0	0
Fire Medic	22	7	8	8
Office Manager	20	1	1	1
Firefighter III	20	29	19	19

## Fire Department

### Mission, Goals, Issues, Performance Measurements and Budget

Fire Supply Specialist	19	1	1	1
Firefighter II	19	69	28	28
Firefighter I	18	0	50	59
Administrative Secretary	15	2	2	2
Principal Secretary	13	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		235	235	252

#### Emergency Management (Personnel)

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

#### Fire Fund (Significant Expenditure & Staffing Changes)

Add 3 Sergeants  
 Add 3 Lieutenants  
 Add 9 Firefighters  
 Add 1 Assistant Chief  
 Add 1 System Analyst  
 Add 1 Emergency Management Operations Officer, Delete Emergency Management Training Coordinator

## Garage

### Mission, Goals, Issues, Performance Measurements and Budget

#### County Garage (Mission Statement)

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

#### County Garage (Functions)

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

#### County Garage (Goals & Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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 2009 and Beyond

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

#### County Garage (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Vehicles in County Fleet:	860	860	860	860
Vehicles Serviced (County and Contracted):	1,204	1,100	1,176	1,200
Number of Work Orders:	8,870	8,511	8,335	8,600
Average Repair Costs per Month:	\$131,703	\$125,000	\$125,000	\$140,000
Average Downtime for Fleet Vehicles:	0.87%	0.80%	0.90%	0.85%

#### County Garage (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,102,831	1,138,042	1,239,697	1,272,856
Operations	1,389,355	1,624,294	1,291,155	1,306,550
Capital Outlay	21,673	10,240	34,553	-
<b>Total</b>	<b>2,513,859</b>	<b>2,772,576</b>	<b>2,565,405</b>	<b>2,579,406</b>

#### County Garage - Service Station (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	72,945	76,873	81,715	84,166
Operations	1,545,942	2,064,896	1,919,300	1,951,900
<b>Total</b>	<b>1,618,887</b>	<b>2,141,769</b>	<b>2,001,015</b>	<b>2,036,066</b>

## Garage

### Mission, Goals, Issues, Performance Measurements and Budget

#### County Garage (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director of Fleet Maintenance	34	1	1	1
Shop Foreman	23	1	1	1
Heavy Equipment Lead Mechanic	19	1	1	1
Inventory Manager	18	1	1	1
Lead Mechanic	18	1	1	1
Heavy Equipment Mechanic	17	2	3	3
Mechanic- Senior	16	9	8	8
Administrative Secretary	15	1	1	1
Senior Maintenance Admin Spec	15	1	1	1
Parts Assistant	13	1	1	1
Environmental Specialist	13	1	1	1
Fuel Attendant	9	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL # OF POSITIONS:</b>		22	22	22

#### County Garage (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Indigent Defense Court Administration

### Mission, Goals, Issues, Performance Measurements and Budget

#### Indigent Defense (Mission Statement)

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

#### Indigent Defense (Functions)

To provide legal representation to indigent individuals.

#### Indigent Defense (Goals and Issues)

##### Departmental Goals

1. To maintain the administration of the Clayton County Indigent Defense Program for the Superior, Magistrate and Juvenile Courts, and to produce a higher quality of representation for defendants, by providing assistance to new attorneys on the Panel by advising them on proper procedures from billing to final disposition, as well as to interact with defendants in making jail visits to interview defendants for court appointed council.
2. Ensure jail visitation is conducted within the 72 hour guideline.
3. Utilize the professional services of Expert Witnesses/Investigators to provide effective representation.

##### Departmental Issues for FY 2008

1. Ensure effective and efficient utilization of County funds for the purpose of providing indigent defense services.
2. Increase the number of panel attorneys representing Indigent Defendants from 94 to 101.

##### Departmental Issues for FY 2009 and Beyond

1. Coordinate utilization of Panel Attorney's services with those provided by the Circuit Public Defender.

#### Indigent Defense (Performance Measurements)

Indigent defense                      2005 Actual      2006 Actual      2007 Unaudited      2008 Budget

Due to the recent establishment of the Circuit Public Defender's Office, no history exists to provide for comparison as it relates to past performance and current statistics.

#### Indigent Defense (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	-	51,323	157,559	174,057
Operations	-	41,326	2,572,272	3,044,480
Capital Outlay	-	-	-	-
<b>Total</b>	<b>-</b>	<b>92,649</b>	<b>2,729,831</b>	<b>3,218,537</b>

#### Indigent Defense (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Court Panel Administrator	23	1	1	1
Court Panel Assistant	17	1	1	1
Principal Secretary	13	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		<b>3</b>	<b>3</b>	<b>3</b>

#### Indigent Defense (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Internal Audit

### Mission, Goals, Issues, Performance Measurements and Budget

#### Internal Audit (Mission Statement)

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

#### Internal Audit (Functions)

To conduct property tax audits and departmental operational audits.

#### Internal Audit (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### Internal Audit (Performance Measurements)

<u>Internal Audit</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Accounts Audited:	302	234	103	350
Fair Market Value Prior to Audit:	\$168,045,649	\$58,035,162	\$50,742,000	\$75,000,000
Unreported Market Value:	388,879,526	45,904,394	30,881,710	37,000,000
Taxes and Penalties:	466,554	688,566	463,226	555,000
<b><u>Mendola &amp; Associates</u></b>				
Number of Accounts Audited:	-	46	39	50
Fair Market Value Prior to Audit:	-	119,329,041	66,173,770	75,000,000
Unreported Market Value:	-	83,552,143	27,554,713	45,000,000
Taxes and Penalties:	-	1,253,282	413,321	675,000
Fees Paid	-	87,759	43,675	100,000

#### Internal Audit (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	182,320	223,507	288,941	289,523
Operations	32,472	96,617	210,586	116,014
Capital Outlay	-	-	-	-
<b>Total</b>	<b>214,792</b>	<b>320,124</b>	<b>499,527</b>	<b>405,537</b>

## Internal Audit

### Mission, Goals, Issues, Performance Measurements and Budget

#### Internal Audit (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director, Internal Audit	32	1	1	1
Associate Internal Auditor	27	2	2	2
Administrative Assistant	16	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		4	4	4

#### Internal Audit (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Juvenile Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### Juvenile Court (Mission Statement)

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

#### Juvenile Court (Functions)

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

#### Juvenile Court (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

1. Examine the need for a new Juvenile Court facility.

#### Juvenile Court (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Truancy referrals	262	270	278	286
Program referrals	1,290	1,326	1,363	1,403
Risk assessments	7	7	8	8
Clinical assessments	304	310	319	500
On-site drug screens	153	156	175	200

#### Juvenile Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	2,831,367	3,075,729	3,487,933	3,652,424
Operations	438,701	457,300	474,519	513,157
Capital Outlay	19,996	22,130	19,270	-
<b>Total</b>	<b>3,290,064</b>	<b>3,555,159</b>	<b>3,981,722</b>	<b>4,165,581</b>

#### Juvenile Court (Juvenile Supplemental Services Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	-	-	-	-
Operations	27,740	36,389	30,000	30,000
<b>Total</b>	<b>27,740</b>	<b>36,389</b>	<b>30,000</b>	<b>30,000</b>

## Juvenile Court

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Juvenile Court (Victim Witness Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	12,221	37,876	40,623	41,826

<b>Juvenile Court - County Projects (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	10,145	11,800	7,200	-

<b>Juvenile Court - County Grants (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	413,651	289,366	199,807	-
Operations	70,182	48,412	134,110	99,545
Capital Outlay	-	-	4,715	-
<b>Total</b>	<b>483,833</b>	<b>337,778</b>	<b>338,632</b>	<b>99,545</b>

<b>Juvenile Court (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Juvenile Court Judge	A	3	3	3
Director of Juvenile Court Services	32	1	1	1
Chief Juvenile Court Officer	27	1	1	1
Coordinator JC Grants and Staff Dev	24	1	1	1
CASA Program Coordinator	23	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
Fast Start Program Manager	23	1	1	1
Citizen Review Panel Coordinator	22	1	1	1
CASA Volunteer Supervisor	19	2	2	2
CASA Support Services Supervisor	19	1	1	1
CASA Training Supervisor	19	1	1	1
System Administrator, JCATS	18	1	1	1
Juvenile Court Officer	18	23	23	23
Juvenile Court Office Administrator	17	1	1	1
Judiciary Secretary	17	3	3	3
Assistant Clerk of Court	17	1	1	1
Deputy Court Clerk- Senior	16	7	7	7
Intake Assistant	14	1	1	1
Office Assistant, Senior	10	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		<b>58</b>	<b>58</b>	<b>58</b>

## Juvenile Court

### Mission, Goals, Issues, Performance Measurements and Budget

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#### Juvenile Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Library System

### Mission, Goals, Issues, Performance Measurements and Budget

#### Clayton County Library System (Mission Statement)

To contribute to the success of the citizens of our diverse community by offering a full range of library services that meet their informational, educational and leisure interests, fostering the love of reading in our youth and the lifelong pursuit of knowledge for all.

#### Clayton County Library System (Functions)

To provide library services.

#### Clayton County Library System (Goals and Issues)

1. To partner with the school system in building a competitive workforce by providing assistance with school assignments to students through a 10% increase in the use of "Live Homework Help", the addition of eight public use computers and enhancement of the materials collections that support the school curriculum.
2. 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.
3. Provide ten hours of staff development in expertise relevant to the needs of our citizens to all librarians and youth services staff.
4. To strengthen the materials collection of the libraries by identifying needs and adding materials.

#### Departmental Issues for FY 2008

1. Address safety and security issues at all library locations.
2. Seek State funding for an addition/renovation of the Forest Park Branch Library.
3. Reclassify Branch Librarian, Headquarters Managing Librarian and Youth Services Librarian positions in order to be able to retain and attract qualified applicants.
4. Replace seven staff computers which are out of warranty and five years old.
5. Address the demand for public wireless access to the library's network at the Morrow, Forest Park and Jonesboro branches.
6. Address maintenance issues such as window cleaning, pressure cleaning of building exteriors, etc. at all but the Lovejoy Branch Library.
7. Enhance the library's website and offer access to additional electronic resources.

#### Departmental Issues for FY 2009 and Beyond

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

#### Clayton County Library System (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Branches:	6	6	6	6
Average Operating Hours per Week:	61	61	61	61
Tutoring Sessions on Live Homework Help:	0	383	5,423	5,965
Public Use Computers Available:	74	94	108	116
Average Monthly Public Computer Use:	23,159	30,099	32,311	34,000
Children's Programs outside the Library	808	1,089	1,150	1,200
Attendance at Children's Programs:	62,198	80,201	83,500	85,000
Participation - Vacation Reading Program	7,011	7,158	7,680	7,900

## Library System

### Mission, Goals, Issues, Performance Measurements and Budget

Clayton County Library System (General Fund)				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	2,185,317	2,279,884	2,404,185	2,673,942
Operations	843,118	902,334	988,276	910,335
Capital Outlay	-	73,230	-	-
<b>Total</b>	<b>3,028,435</b>	<b>3,255,448</b>	<b>3,392,461</b>	<b>3,584,277</b>

Clayton County Library System (Other County Grants Fund)				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	288,349	9,952	108,108	-
Capital Outlay	1,039,858	3,779	15,000	-
<b>Total</b>	<b>1,328,207</b>	<b>13,731</b>	<b>123,108</b>	<b>-</b>

Clayton County Library System (Capital Project Fund 305)				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operating Transfer Out	-	-	-	-

Clayton County Library System (Personnel)				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director- Library Services	35	1	1	1
Assistant Library Director	S	5	5	5
Virtual Services Librarian	24	0	1	1
Headquarters Managing Librarian	23	1	1	1
Librarian, Youth Services	22	1	1	1
Branch Librarian	22	5	5	5
Library Network Technician	21	1	0	0
Circulation Manager	18	1	1	1
Library Technical Supervisor	18	1	1	1
Administrative Assistant	16	1	1	1
Library Youth Services Assistant	15	6	6	6
Library Assistant, Senior	15	6	6	6
Library Technical Assistant	14	2	2	2
Library Assistant	12	<u>16</u>	<u>16</u>	<u>16</u>
<b>TOTAL # OF POSITIONS:</b>		<b>47</b>	<b>47</b>	<b>47</b>

#### Clayton County Library System (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Magistrate Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### Magistrate Court (Mission Statement)

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

#### Magistrate Court (Functions)

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

#### Magistrate Court (Goals and Issues)

##### Departmental Goals

1. Provide law enforcement officers access to a judge twenty-four hours a day where the officers actually meet with a judge personally or by video conference for all arrest and search warrants.
2. Expand the inquiry only access of electronic filing system to provide full public internet access to pleadings and court calendars.
3. Facilitate greater access to the court for non-English speaking citizens.
4. Develop appropriate computerized forms for use in Magistrate Court in an effort to reduce the number of handwritten forms and increase accuracy and efficiency.
5. Increase and promote collaboration with citizens, churches, civic organizations and other agencies within the community to decrease recidivism.

##### Departmental Issues for FY 2008

1. Begin implementation of a Mental Health Court that will provide therapeutic remedies for Defendants who suffer from mental disease.
2. Hire a full-time Spanish interpreter.
3. Implement the Pre-Trial Release Program.

##### Departmental Issues for FY 2009 and Beyond

1. Expand the proposed Mental Health Court and Pre-Trial Release Program.
2. Continue to develop technology initiatives that provide greater access to the Magistrate Court.

#### Magistrate Court (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Felony Arrest Warrants	4,856	6,744	7,675	8,542
Misdemeanor Arrest Warrants	12,172	10,818	11,769	12,300
Search Warrants	227	242	267	295
Bond Hearings	7,182	8,296	9,233	10,100
Claims Cases	4,235	4,873	5,433	6,000
Dispossessory Cases	17,425	18,545	20,510	22,600
Temporary Protective Orders	1,225	1,166	1,288	1,423

#### Magistrate Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	649,455	678,323	875,431	806,247
Operations	46,849	74,295	151,408	139,560
Capital Outlay	-	-	25,000	-
<b>Total</b>	<b>696,304</b>	<b>752,618</b>	<b>1,051,839</b>	<b>945,807</b>

## Magistrate Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### Magistrate Court (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Chief Magistrate Court Judge	E	1	1	1
Associate Chief Magistrate Court Judge	A	1	1	1
Associate Magistrate Court Judge	A	2	2	2
Law Clerk, Senior	25	1	1	1
Judiciary Secretary	17	3	3	3
Calendar Clerk	17	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		9	9	9

#### Magistrate Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

# Narcotics-Drug/Gang Violence Enforcement Task Force

## Mission, Goals, Issues, Performance Measurements and Budget

### Drug/Gang Task Force (Mission Statement)

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

### Drug/Gang Task Force (Functions)

To enforce drug laws and identify & eliminate gang activity.

### Drug/Gang Task Force (Goals and Issues)

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

### Departmental Issues for FY 2008

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

### Departmental Issues for FY 2009 and Beyond

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

### Narcotics (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Total Cases.	329	379	400	500
Street value of narcotics removed.	76,595,860	95,103,543	97,000,000	99,000,000
Total Arrests.	191	322	460	500

### Narcotics (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,536,190	1,533,743	2,125,247	2,298,879
Operations	143,820	85,286	70,802	81,603
Capital Outlay	-	-	-	-
<b>Total</b>	<b>1,680,010</b>	<b>1,619,029</b>	<b>2,196,049</b>	<b>2,380,482</b>

### Narcotics (Federal Condemnation Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	307,231	94,625	279,815	190,000
Capital Outlay	18,707	-	230,720	-
Operating Transfer Out	-	-	-	-
<b>Total</b>	<b>325,938</b>	<b>94,625</b>	<b>510,535</b>	<b>190,000</b>

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

<b>Narcotics (State Condemnation Fund)</b>				
<b><u>Expenditures/Appropriations</u></b>	<b><u>2005 Actual</u></b>	<b><u>2006 Actual</u></b>	<b><u>2007 Unaudited</u></b>	<b><u>2008 Budget</u></b>
Operations	106,900	276,276	157,485	126,000
Capital Outlay	6,250	6,250	-	-
<b>Total</b>	<b>113,150</b>	<b>282,526</b>	<b>157,485</b>	<b>126,000</b>

<b>Narcotics (Personnel)</b>				
<b><u>Title</u></b>	<b><u>Pay Grade</u></b>	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>FY 2008</u></b>
Special Agent In Charge	30	1	1	1
Assistant Special Agent in Charge	27	1	1	1
Captain -Narcotics	27	0	2	2
Lieutenant- Narcotics	25	2	3	3
Investigator II	24	3	0	0
Sergeant-Narcotics	23	3	3	3
Special Agent	22	13	13	13
Principal Secretary	13	3	3	3
<b>TOTAL # OF POSITIONS:</b>		<b>26</b>	<b>26</b>	<b>26</b>

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

## Other General Government

### Mission, Goals, Issues, Performance Measurements and Budget

#### Other General Government (Mission Statement)

To provide a source of funding for General Fund spending that is not specific to a particular department and to serve as a source of reserve funding for unanticipated expenditures.

#### Other General Government (Functions)

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

#### Other General Government (Goals and Issues)

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

#### Departmental Issues for FY 2008

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

#### Departmental Issues for FY 2009 and Beyond

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

#### Other General Government (Performance Measurements)

<u>Activity</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
General Fund Expenditures:	\$131,012,689	\$138,814,899	\$141,391,245	\$141,391,245
Number of Line Item Transfers:	185	150	160	160
Number of Budget Amendments:	90	75	80	80

#### Other General Government (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	2,672,499	3,285,768	3,775,614	7,133,954
Operations	5,725,686	6,543,692	6,806,605	6,831,805
Capital Lease Payment	129,183	136,619	163,225	174,900
Capital Outlay	2,091	290,163	341,081	800,000
Operating Transfer Out	868,633	1,018,281	1,850,044	1,519,777
<b>Total</b>	<b>9,398,092</b>	<b>11,274,523</b>	<b>12,936,569</b>	<b>16,460,436</b>

#### Other General Government (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	-	-	289,500	489,500

#### Other General Government (Victim Witness Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	-	-	-	-

#### Other General Government (SPLOST Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	39,545,078	42,000,000	46,000,000	54,000,000

#### Other General Government (Personnel)

No personnel in this department.

#### Other General Government (Significant Expenditure & Staffing Changes)

No significant expenditure changes.

## Parks and Recreation

### Mission, Goals, Issues, Performance Measurements and Budget

#### Parks & Recreation (Mission Statement)

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

#### Parks & Recreation (Functions)

To provide recreational programs and manage recreational facilities.

#### Parks & Recreation (Goals and Issues)

##### Departmental Goals

1. Enhance existing park facilities with equipment, and programs and necessary to meet the leisure needs of Clayton County citizens.

##### Departmental Issues for FY 2008

1. Recruit and retain employees necessary to support and promote recreation needs of the community.
2. Effectively communicate with County residents regarding all the programs and enhancements.
3. Develop a capital improvement plan for the maintenance and upgrade of existing facilities.

##### Departmental Issues for FY 2009 and Beyond

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

#### Parks & Recreation (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
# of Parks	30	30	30	30
# of Playgrounds	21	21	21	21
# of Programs/classes offered	185	193	225	250
# of Adult athletic leagues	44	44	44	48
# of Special events	6	6	6	15

#### Parks & Recreation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	4,071,816	4,396,581	5,320,627	6,018,073
Operations	1,159,120	1,352,148	2,279,774	2,008,740
Capital Outlay	101,085	133,462	267,943	48,000
Operating Transfer Out	572	-	-	-
<b>Total</b>	<b>5,332,593</b>	<b>5,882,191</b>	<b>7,868,344</b>	<b>8,074,813</b>

#### Parks & Recreation (Recreation Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	371,577	308,417	369,110	303,558
Operations	609,075	680,433	734,006	564,675
Capital Outlay	8,070	15,450	-	-
Operating Transfer Out	881	-	-	-
<b>Total</b>	<b>989,603</b>	<b>1,004,300</b>	<b>1,103,116</b>	<b>868,233</b>

## Parks and Recreation

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Parks &amp; Recreation (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	-	-	-	-
Capital Outlay	116,425	350	-	-
Operating Transfer Out	44,498	-	-	-
<b>Total</b>	<b>160,923</b>	<b>350</b>	<b>-</b>	<b>-</b>

<b>Parks &amp; Recreation (Jail Judicial Complex Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	5,786	-	-	-
Capital Outlay	7,304	-	-	-
Operating Transfer Out	-	-	-	-
<b>Total</b>	<b>13,090</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Parks &amp; Recreation (Roads &amp; Recreation Capital Project Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	69,039	-	326,000	-
Capital Outlay	10,916,806	10,615,776	14,604,963	-
<b>Total</b>	<b>10,985,845</b>	<b>10,615,776</b>	<b>14,930,963</b>	<b>-</b>

<b>Aging Program (Aging Grant Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	583,904	627,220	656,793	-
Operations	303,777	373,618	424,621	350,000
Capital Outlay	1,358	-	-	-
<b>Total</b>	<b>889,039</b>	<b>1,000,838</b>	<b>1,081,414</b>	<b>350,000</b>

<b>Parks &amp; Recreation (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director of Parks and Recreation	35	1	1	1
Assistant Director/Parks and Recreation	31	1	1	1
Recreation Administrator	28	0	0	1
International Park Administrator	24	1	1	1
Parks Administrator	23	1	1	1
General Recreation Manager	20	1	1	1
Therapeutic Recreation Manager	20	1	1	1
Payroll/Office Manager	20	1	1	1
Nature Preserve Manager	20	1	1	1
Senior Center Manager	20	3	3	3
Aquatic Natatorium Manager	20	1	1	1
Recreation Center Manager	20	1	2	2
Constituent/Special Ser Manager	20	0	1	1
Athletic Manager	19	1	1	1
Athletic Supervisor	19	0	1	1
Special Events and Revenue Coord.	19	1	1	1
Volunteer Coordinator	19	1	0	0
Tennis Complex Manager	19	1	1	1
Therapeutic Recreation Coordinator	18	2	2	2

## Parks and Recreation

### Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Parks Maintenance Supervisor	16	3	3	3
Athletic Coordinator	15	1	4	4
Fiscal/Procurement Coordinator	15	0	1	1
Senior Center Program Coordinator	15	3	3	3
Aquatic Program Coordinator	15	1	1	1
Program Coordinator	15	1	5	5
Aquatic Supervisor	15	1	1	1
Administrative Secretary	15	6	8	8
Youth Sports Coordinator	15	4	0	0
Recreation Coordinator	15	2	2	2
Congregate Site Coordinator	14	1	1	1
Parks Maintenance Crew Leader	14	5	5	5
Nature Preserve Ranger, Senior	12	1	1	1
Parks Maintenance Worker, Senior	12	7	8	8
Center Maintenance Worker, Senior	12	4	6	6
Tennis Complex Maintenance, Sr.	12	1	0	0
Therapeutic/Recreation Supervisor	11	1	1	1
Park Security Officer, Senior	10	1	1	1
Nature Preserve Ranger	10	1	1	1
Parks Maintenance Worker	10	9	9	9
Athletic Recreation Leader	10	1	1	1
Office Assistant Sr.	10	3	3	3
Parks Security Officer II	8	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL # OF POSITIONS:</b>		<b>78</b>	<b>88</b>	<b>89</b>

#### **Parks & Recreation - Aging Grant Fund (Personnel)**

Superintendent for Seniors & Aging	26	0	0	1
Manager, Aging Program	21	1	1	1
Nurse	20	1	1	1
ADH Social Worker	16	1	1	1
In-Home Services Supervisor	15	1	1	1
Kinship Care Resource Ctr Coordinator	14	1	1	1
Meals Program Coordinator	14	1	1	1
Principal Secretary	13	1	1	1
Case Manager/Aging	13	2	2	2
Information & Referral Specialist	11	2	1	1
Kinship Care Leader	11	0	1	1
Meals Program Assistant	9	1	0	0
Site Coordinator Assistant	9	0	1	1
Home Care Specialist	6	2	2	2
Activity Aide	6	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		<b>15</b>	<b>15</b>	<b>16</b>

#### **Parks & Recreation (Significant Expenditure & Staffing Changes)**

Add: 1 Recreation Administrator  
 1 Superintendent for Seniors & Aging

## Personnel Department

### Mission, Goals, Issues, Performance Measurements and Budget

#### Clayton County Personnel Department (Mission Statement)

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

#### Clayton County Personnel Department (Functions)

To provide personnel services to county departments.

#### Clayton County Personnel Department (Goals and Issues)

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

#### Departmental Issues for FY 2008

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

#### Departmental Issues for FY 2009 and Beyond

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

#### Clayton County Personnel Department (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Total Number of County Positions:	1,927	2,010	1,933	1,950
Number of Class Changes:	153	100	3	245
Number of Personnel Actions:	6,100	6,100	3,502	3,750
County Applications				
Distributed:	46,000	50,000	48,600	49,000
Processed:	23,000	24,000	24,449	25,000

#### Clayton County Personnel Department (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	568,353	590,868	707,064	745,448
Operations	144,663	109,854	270,067	206,095
<b>Total</b>	<b>713,016</b>	<b>700,722</b>	<b>977,131</b>	<b>951,543</b>

## Personnel Department

### Mission, Goals, Issues, Performance Measurements and Budget

#### Clayton County Personnel Department (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Personnel Director	35	1	1	1
Assistant Personnel Director	31	1	1	1
Personnel Officer/Comp & Class	25	1	1	1
Personnel Officer/Training	25	1	1	1
Personnel Trainer	23	0	1	1
Office Administrator	17	1	1	1
Personnel Spec./Comp & Class	16	1	1	1
Personnel Spec/Employment	16	1	1	1
Personnel Tech/Employment	14	1	1	1
Personnel Technician/ Comp & Class	14	1	1	1
Personnel Tech	14	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		10	11	11

#### Clayton County Personnel Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Police Department

### Mission, Goals, Issues, Performance Measurements and Budget

#### Police (Mission Statement)

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

#### Police (Functions)

To provide law enforcement and code enforcement services.

#### Police (Goals and Issues)

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

#### Departmental Issues for FY 2009

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

#### Departmental Issues for FY 2009 and Beyond

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

#### Police (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Officers on Street:	173	192	196	196
Calls Dispatched:	186,100	189,837	129,466	155,000
Incident Reports:	33,931	34,641	40,877	35,000
Traffic Accident Reports:	7,698	7,200	8,830	9,000
Family Violence Reports:	2,513	2,500	2,475	2,500
Homicides:	17	19	25	20
Average Response Times (Minutes)				
Priority 1:	9.81	9.74	10.05	9.75
Priority 2:	17.21	18.59	17.63	17.50
All Calls:	18.53	18.61	19.18	18.50

#### Police (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	15,652,708	16,195,471	18,917,510	20,987,391
Operations	627,604	415,513	519,540	877,797
Capital Outlay	935,301	18,818	926,001	-
Operating Transfers Out	-	12,188	-	-
<b>Total</b>	<b>17,215,613</b>	<b>16,641,990</b>	<b>20,363,051</b>	<b>21,865,188</b>

## Police Department

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Police (State Narcotics Condemnation Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	23,725	19,450	21,806	20,000
Capital Outlay	-	-	17,607	-
<b>Total</b>	<b>23,725</b>	<b>19,450</b>	<b>39,413</b>	<b>20,000</b>

<b>Police (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	909,559	917,755	1,188,616	1,300,000
Operations	72,868	64,964	389,329	50,000
Capital Outlay	337,869	446,624	297,000	-
<b>Total</b>	<b>1,320,296</b>	<b>1,429,343</b>	<b>1,874,945</b>	<b>1,350,000</b>

<b>Police - Firing Range (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	24,480	24,307	33,956	38,200
Capital Outlay	-	-	-	-
<b>Total</b>	<b>24,480</b>	<b>24,307</b>	<b>33,956</b>	<b>38,200</b>

<b>Police - Special Operations (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	23,282	28,086	21,598	60,081
Capital Outlay	-	-	-	-
<b>Total</b>	<b>23,282</b>	<b>28,086</b>	<b>21,598</b>	<b>60,081</b>

<b>Police - Helicopter Unit (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	248,899	252,106	279,106	251,948
Operations	72,605	73,492	88,660	81,821
<b>Total</b>	<b>321,504</b>	<b>325,598</b>	<b>367,766</b>	<b>333,769</b>

<b>Police - Police Academy (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	399,691	429,692	401,200	-
Operations	68,272	60,417	53,800	160,000
<b>Total</b>	<b>467,963</b>	<b>490,109</b>	<b>455,000</b>	<b>160,000</b>

## Police Department

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Police (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Police Chief	39	1	1	1
Deputy Chief of Police	34	0	1	1
Police Major	30	4	4	4
Legal Advisor	30	1	1	1
Police Academy Director	30	1	1	1
Police Captain	27	11	10	10
Aviation Manager- Captain	27	1	1	1
Special Agent In Charge	27	1	1	1
Assistant Police Academy Director	27	1	1	1
Police Lieutenant	25	19	19	19
Assistant Aviation Manager	25	1	1	1
Police Academy Training Specialist	25	3	3	3
Police Sergeant	23	34	33	33
Police Sergeant/Crime Analyst	23	1	1	1
Police Officer/Pilot	21	1	1	1
Police Detective	21	30	30	30
Crime Scene Investigator	21	8	11	11
Police Officer III	20	63	49	49
Chief Code Enforcement Officer	20	0	1	1
Police Officer, II	19	108	121	161
Code Enforcement Officer II	18	0	4	4
Helicopter Mechanic	18	1	1	1
Code Enforcement Officer I	16	0	5	5
Administrative Secretary	15	2	2	2
Administrative Secretary (Police Academy)	15	1	1	1
Police Services Supervisor	14	1	1	1
Principal Secretary	13	3	4	4
Police Services Clerk	12	10	10	13
Secretary	12	<u>5</u>	<u>5</u>	<u>5</u>
<b>TOTAL # OF POSITIONS:</b>		312	324	367

#### **Police (Significant Expenditure & Staffing Changes)**

Add 40 Police Officer IIs  
 Add 3 Police Service Clerks

## Probate Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### Probate Court (Mission Statement)

The mission of the Probate Court is to serve the citizens of Clayton County in a timely, efficient and ethical manner and, according to the law, to fairly, properly and with understanding towards the individuals and families involved, probate wills, appoint guardians of minors and incapacitated adults, award year's supports, monitor fiduciaries of guardianships and estate accounts, issue commitment orders of mentally ill individuals, issue marriage licenses, firearms permits and certificates of residence, as well as act as local custodian of the vital records (birth and death certificates).

#### Probate Court (Functions)

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

#### Probate Court (Goals and Issues)

##### Departmental Goals

1. Continue to provide services to citizens in an effective, courteous and respectful manner.
2. Complete the rewrite of remaining pamphlets to provide information to the public in an understandable and effective format.
3. Improve the communication and network with other organizations and departments who provide programs and services to individuals who may come through the Probate Court and for the Probate Court to provide information of these programs and services to the individuals who need them.
4. To operate more efficiently through the use of technology.

##### Departmental Issues for FY 2009 and Beyond

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 2007 and Beyond

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

#### Probate Court (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Marriage Licenses	1,670	1,737	1,806	1,869
Firearms Licenses	1,756	1,826	1,899	1,966
Minor Guardianships	343	357	371	384
Incapacitated Adults	42	44	45	47
Death Certificates	11,966	12,445	12,942	13,395

#### Probate Court and Indigent Hearings (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	607,286	622,574	692,185	712,275
Operations	61,677	72,796	78,977	78,803
Capital Outlay	1,098	-	-	-
<b>Total</b>	<b>670,061</b>	<b>695,370</b>	<b>771,162</b>	<b>791,078</b>

## Probate Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### Probate Court (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Probate Court Judge	E	1	1	1
Probate Director/Chief Clerk	23	1	1	1
Chief Deputy Clerk	21	0	0	0
Senior Register/Supervisor	21	1	1	1
Paralegal/Probate Court	18	1	1	1
Deputy Register/Assistant Supervisor	15	1	1	1
Probate Court Clerk, Senior	14	3	3	3
Probate Court Clerk	12	<u>2</u>	<u>3</u>	<u>3</u>
<b>TOTAL # OF POSITIONS:</b>		10	11	11

#### Probate Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Professional Services

### Mission, Goals, Issues, Performance Measurements and Budget

#### Professional Services (Mission Statement)

To provide a source of funding for contracted County services such as consultants, attorneys, court reporters, County photographer and medical examiner.

#### Professional Services (Functions)

To provide funding for contracted County services.

#### Professional Services (Goals and Issues)

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

#### Departmental Issues for FY 2008

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

#### Departmental Issues for FY 2009 and Beyond

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

#### Professional Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	1,980,627	2,269,853	2,000,766	2,165,600
Operating Transfer Out	1,985,437	410,476	500,000	-
<b>Total</b>	<b>1,980,627</b>	<b>2,269,853</b>	<b>2,000,766</b>	<b>2,165,600</b>

#### Professional Services (Roads & Recreation SPLOST Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Professional Services (Personnel)

No personnel in this department.

#### Professional Services (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

## Public Defender

### Mission, Goals, Issues, Performance Measurements and Budget

#### Public Defender (Mission Statement)

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

#### Public Defender (Functions)

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

#### Public Defender (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### Public Defender (Performance Measurements)

Due to the recent establishment of the Circuit Public Defender's Office, no history exists to provide for comparison as it relates to past performance and current statistics.

#### Public Defender (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	-	82,010	135,466	132,925
<b>Total</b>	<b>-</b>	<b>82,010</b>	<b>135,466</b>	<b>132,925</b>

#### Public Defender (Personnel)

No personnel in this department.

#### Public Defender (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Refuse Control

### Mission, Goals, Issues, Performance Measurements and Budget

#### Refuse Control (Mission Statement)

To provide Clayton County citizens with debris removal services including Clayton County Clean Sweep, as well as County properties with general janitorial services, landscaping and mail delivery.

#### Refuse Control (Functions)

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

#### Refuse Control (Goals and Issues)

##### Departmental Goals

1. To provide debris removal services including Clayton County Clean Sweep to the citizens of Clayton County.
2. To provide a clean and safe work environment for all citizens and employees of Clayton County.
3. To maintain the landscaping and general janitorial services of all County properties.
4. To provide quick and efficient delivery of all County inner-office and external mail.
5. To provide pauper burial services for qualified citizens of Clayton County.

##### Departmental Issues for FY 2008

1. To maintain a well-trained and adequate staffing level to accommodate all new and existing County properties.
2. To utilize County inmates and community service workers in a cost effective manner in order to benefit Clayton County.
3. To utilize and maintain all landscaping equipment in order to support work duties.

##### Departmental Issues for FY 2009 and Beyond

1. Increase and improve upon the level of services provided to Clayton County.

#### Refuse Control (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of County Facilities Cleaned:	37	36	37	36
Number of County Facilities Landscaped:	35	34	35	36
Number of County Dumpsters:	33	34	33	34
Miles of County Roads Cleaned:	199,512	199,512	199,512	199,512
Pauper Burials:	15	10	15	15

#### Refuse Control (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,252,659	1,331,371	1,431,803	1,437,779
Operations	182,439	211,076	222,730	222,710
Capital Outlay	34,150	39,146	23,721	-
Operating Transfer Out	27,510	30	-	-
<b>Total</b>	<b>1,496,758</b>	<b>1,581,623</b>	<b>1,678,254</b>	<b>1,660,489</b>

## Refuse Control

### Mission, Goals, Issues, Performance Measurements and Budget

#### Refuse Control (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director of Refuse Control	33	1	1	1
Assistant Director, Refuse Control	25	1	1	1
Refuse Control Supervisor	16	1	1	1
Administrative Secretary	15	1	1	1
Small Engine Mechanic	13	1	1	1
Refuse Control Inspector II	13	1	1	1
Custodial Supervisor	12	2	2	2
Equipment Operator	11	6	6	6
Refuse Control Inspector	11	2	2	2
Office Assistant, Senior	10	1	1	1
Custodian	8	15	15	15
Courier	8	1	1	1
Crew Worker I	8	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL # OF POSITIONS:		33	33	33

#### Refuse Control (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

# Registrar

## Mission, Goals, Issues, Performance Measurements and Budget

### Registrar (Mission Statement)

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

### Registrar (Functions)

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

### Registrar (Goals and Issues)

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

### Departmental Issues for FY 2008

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

### Departmental Issues for FY 2009 and Beyond

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

### Registrar (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Registered Voters:	118,263	120,112	122,120	131,166

### Registrar (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	288,283	205,431	305,029	314,775
Operations	12,805	14,863	20,689	13,330
Capital Outlay	-	-	-	-
<b>Total</b>	<b>301,088</b>	<b>220,294</b>	<b>325,718</b>	<b>328,105</b>

### Registrar (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Elections Director	29	1	1	1
Administrative Assistant	16	0	1	1
Voter Registration Official, Senior	15	1	1	1
Voter Registration Official	13	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL # OF POSITIONS:</b>		<b>4</b>	<b>5</b>	<b>5</b>

### Registrar Control (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

## Risk Management

### Mission, Goals, Issues, Performance Measurements and Budget

#### Risk Management (Mission Statement)

To manage the employee insurance program for Clayton County and to inform employees of the options and costs associated with entering into the various insurance plans offered. To ensure compliance with COBRA, HIPAA, Section 125 Cafeteria Plans and various other Federal regulations. To administer Workers' Compensation in compliance with State laws and coordinate all claims for the County. To process all auto liability and other liability claims to put carriers on proper notice of all claims against the county elected officials or employees and to maintain proper records of payments.

#### Risk Management (Functions)

To manage employee insurance programs, administer worker's compensation and to process claims against the County, its employees or officials.

#### Risk Management (Goals and Issues)

1. To offer high quality insurance programs to all County employees at the lowest possible costs.
2. To operate an ethical and confidential office that is in accordance with all State and Federal regulations.
3. To educate County employees about the use of their benefits and assist them in understanding the proper application of Plan terms.
4. To recover the maximum possible from other Insurance Carriers for damages caused to County Property.
5. To properly record and coordinate all accidents involving County employees.
6. To insure all liability claims are processed in a timely manner.

#### Departmental Issues for FY 2008

1. Continue to improve on the quality of customer service offered to all County employees.
2. Stay informed of pertinent changes in all local, state and federal regulations.
3. Develop RFP and propose service vendor to provide health risk appraisal and disease management services to the Self Funded Medical Plan.
4. Assess the impact of the Medicare Prescription Drug changes on the County's Health Plans.
5. Begin to determine the appropriate strategy to deal with Post Retirement Medical, Dental and Life Benefits and the required GASB accounting changes.

#### Departmental Issues for FY 2009 and Beyond

1. Continue to improve on the quality of customer service and communication offered to all County employees.
2. Review changes made to reduce GASB Post-Retirement exposures and determine required changes.
3. Bring in-house all liability claims and implement STARS Claims program.
4. Train and integrate Safety Officers to be effective in Loss Control efforts.

#### Risk Management (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Self-Funded Medical Plan				
Number of Participants:	723	730	704	714
Cost to County:	\$5,500,000	\$5,905,871	\$5,905,871	\$5,200,000
Kaiser Permanente HMO				
Number of Participants:	1,103	1,175	1,217	1,237
Cost to County:	\$6,368,215	\$7,008,300	\$7,323,674	\$8,621,268
Self-Funded Dental Plan				
Number of Participants:	1,421	1,744	1,825	1,853
Cost to County:	\$716,568	\$793,650	\$878,990	\$828,000

## Risk Management

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Risk Management (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	298,049	357,385	544,968	679,064
Operations	20,679	42,035	179,408	118,084
Capital Outlay	-	-	-	-
<b>Total</b>	<b>318,728</b>	<b>399,420</b>	<b>724,376</b>	<b>797,148</b>

<b>Risk Management (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director Risk Manager	32	1	1	1
Safety Officer	25	0	2	2
Claims Adjuster	25	0	1	1
Risk Management Supervisor/Acct	25	1	1	1
Claims Assistant	18	0	1	1
Benefits Specialist	15	5	5	5
Principal Secretary	13	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		<b>8</b>	<b>12</b>	<b>12</b>

#### **Risk Management (Significant Expenditure & Staffing Changes)**

No significant expenditure and staffing changes.

## Safety Director

### Mission, Goals, Issues, Performance Measurements and Budget

#### Safety Director (Mission Statement)

To provide safety training to County employees and to investigate all accidents involving County vehicles.

#### Safety Director (Functions)

To provide safety training to County employees and to investigate all accidents involving County vehicles.

#### Safety Director (Goals and Issues)

##### Departmental Goals

1. To provide County employees with the Defensive Driving class needed to drive a County vehicle.

##### Departmental Issues for FY 2008

1. Respond in a timely manner to all accidents involving County vehicles.
2. Increase the level of safety services and classes provided to Clayton County.

##### Departmental Issues for FY 2009 and Beyond

1. Improve upon the level of customer service provided to County employees.
2. Improve the safety and driving records within the County due to the services provided.

#### Safety Director (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Vehicles in County Fleet:	859	860	-	-
Number Enrolled in Defensive Driving Class:	65	65	-	-

#### Safety Director (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	127,915	127,915	-	-
Operations	2,819	2,819	-	-
<b>Total</b>	<b>130,734</b>	<b>130,734</b>	-	-

#### Safety Director (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Safety Officer	25	0	0	0
Safety Director	24	1	0	0
Principal Secretary	13	<u>1</u>	<u>0</u>	<u>0</u>
<b>TOTAL # OF POSITIONS:</b>		<b>2</b>	<b>0</b>	<b>0</b>

#### Safety Director (Significant Expenditure & Staffing Changes)

The safety department is now a part of Risk management.

## School Patrol

### Mission, Goals, Issues, Performance Measurements and Budget

#### School Patrol (Mission Statement)

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

#### School Patrol (Functions)

To provide crossing guards at county schools.

#### School Patrol (Goals and Issues)

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

#### Departmental Issues for FY 2008

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

#### Departmental Issues for FY 2009 and Beyond

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

#### School Patrol (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Crossing Guards:	55	55	55	55
Number of Schools Served:	31	32	32	32

#### School Patrol (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	345,459	360,805	419,469	405,580
Operations	4,461	-	-	8,000
<b>Total</b>	<b>349,920</b>	<b>360,805</b>	<b>419,469</b>	<b>413,580</b>

#### School Patrol (Personnel)

All Part-Time personnel in this department.

#### School Patrol (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Sheriff's Department

### Mission, Goals, Issues, Performance Measurements and Budget

#### Sheriff (Mission Statement)

To ensure that all complaints and requests from the citizens are investigated and responded to in a timely manner. To ensure that the Clayton County Sheriff's Office receives the best training and equipment by applying for grants and funding that may be available. To not exceed our fiscal budget and maintain a balanced budget at all times. To ensure that we are in compliance with all Federal, State, and Local laws concerning records. To maintain strict discipline of all inmates under the care of the County.

#### Sheriff (Functions)

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

#### Sheriff (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### Sheriff (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
New Records Processed:	31,493	11,434	21,504	21,977
Old Records Processed:	27,083	14,422	27,168	27,711
Criminal History Checks Processed:	283,111	143,125	293,028	304,749
Warrants Received:	10,399	10,977	10,524	10,892
Warrants Served:	9,071	9,182	9,000	9,198
Subpoenas Delivered:	23,005	8,932	18,288	18,690
Sentenced to Work Release Program:	278	283	336	343
Completed Work Release Program:	228	221	228	250
Total Admitted to Jail:	36,700	39,352	37,704	38,533
Total Number Released:	36,169	40,281	37,800	38,632
Total Inmates to Court:	50,653	25,162	50,988	52,110

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

<b>Sheriff (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	18,153,985	17,834,361	16,726,019	19,153,732
Operations	692,583	334,772	840,116	515,913
Capital Outlay	250,560	50,306	150,000	-
<b>Total</b>	<b>19,097,128</b>	<b>18,219,439</b>	<b>17,716,135</b>	<b>19,669,645</b>

<b>Sheriff - Courthouse Security (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	667,897	714,070	611,212	700,960
Operations	4,598	11,669	4,621	1,750
<b>Total</b>	<b>672,495</b>	<b>725,739</b>	<b>615,833</b>	<b>702,710</b>

<b>Sheriff - Jail Operations (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	6,396,424	7,304,570	6,939,189	7,026,884
Operating Transfer Out	-	10,000	-	-
<b>Total</b>	<b>6,396,424</b>	<b>7,314,570</b>	<b>6,939,189</b>	<b>7,026,884</b>

<b>Sheriff - Work Release (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	237,534	14,209	-	-

<b>Sheriff - Vending Operations (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	244,096	149,992	929	25,500
Capital Outlay	110,695	10,482	-	-
<b>Total</b>	<b>354,791</b>	<b>160,474</b>	<b>929</b>	<b>25,500</b>

<b>Sheriff - Special Operations (General Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	19,672	-	-	11,500

<b>Sheriff (Jail Judicial Complex Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	32,463	25,323	-	-

<b>Sheriff (Jail Construction and Staffing Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operating Transfer Out	762,000	538,000	517,000	569,000

<b>Sheriff (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	-	50,774	-	-
Operations	-	24,619	68,144	50,000
Operating Transfer Out	-	-	11,315	-
<b>Total</b>	<b>-</b>	<b>75,393</b>	<b>79,459</b>	<b>50,000</b>

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

<b>Sheriff (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Sheriff	E	1	1	1
Chief Deputy/Sheriff	34	1	1	1
Sheriff/Major	30	3	3	3
Legal Advisor	30	1	1	1
Sheriff/Captain	27	6	6	6
Work Release Coordinator	25	1	1	1
Sheriff/Lieutenant	25	13	13	13
Sheriff Correctional Lieutenant	24	1	1	1
Range Master	23	1	1	1
Chaplain/Sheriff	23	3	3	3
Sheriff/Sergeant	23	12	12	12
Sheriff Correctional Sergeant	22	13	13	13
Investigator/Sheriff	21	11	11	11
Deputy Sheriff III	20	46	43	43
Deputy Sheriff II	19	30	33	33
Sheriff Correctional Officer	18	125	125	125
Finance Administrator/Sheriff	17	1	1	1
Sanitation Officer/Jail Operations	17	0	0	0
Accounts Coordinator	17	1	1	1
Central Records Office Coordinator	17	1	1	1
Field Operations Office Coordinator	17	1	1	1
Bond Administrator	17	1	1	1
Administrative Secretary	15	1	1	1
Principal Secretary	13	3	3	3
Sheriff Services Clerk	12	<u>54</u>	<u>54</u>	<u>54</u>
<b>TOTAL # OF POSITIONS:</b>		331	331	331

**Sheriff (Significant Expenditure & Staffing Changes)**

No significant expenditure and staffing changes.

## Solicitor

### Mission, Goals, Issues, Performance Measurements and Budget

#### Solicitor (Mission Statement)

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

#### Solicitor (Functions)

To prosecute misdemeanor, traffic and County Ordinance violations.

#### Solicitor (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### Solicitor (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Traffic cases received	25119	25621	26134	26735
Criminal cases received	19048	19429	19818	20234

#### Solicitor (General Fund)

<u>Expenditures/Appropriations (\$'s)</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,232,137	1,308,889	1,704,514	1,714,893
Operations	126,686	129,570	146,140	137,745
Capital Outlay	22,996	-	22,000	-
<b>Total</b>	<b>1,381,819</b>	<b>1,438,459</b>	<b>1,872,654</b>	<b>1,852,638</b>

#### Solicitor (Victim Assistance Fund)

<u>Expenditures/Appropriations (\$'s)</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	176,638	255,317	174,964	287,849
Operations	9,986	17,034	2,255	-
<b>Total</b>	<b>186,624</b>	<b>272,351</b>	<b>177,219</b>	<b>287,849</b>

#### Solicitor (Other County Grants Fund)

<u>Expenditures/Appropriations (\$'s)</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	41,501	39,202	58,871	-
Operations	-	-	8,000	-
Operating Transfer Out	-	-	11,801	-
<b>Total</b>	<b>41,501</b>	<b>39,202</b>	<b>78,672</b>	<b>-</b>

## Solicitor

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Solicitor (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Solicitor General	E	1	1	1
Chief Assistant Solicitor General	32	1	1	1
Chief Investigator	32	1	1	1
Deputy Chief Assistant Solicitor General	30	0	1	1
Senior Assistant Solicitor General II	29	2	2	2
Senior Assistant Solicitor General	29	1	0	0
Senior Investigator, Solicitor General	27	2	2	2
Assistant Solicitor General	25	5	5	5
Investigator I	23	1	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	4	4	4
Investigator Assistant	17	0	1	1
Legal Assistants	17	4	4	4
Accusations Specialist	16	2	2	2
Legal Secretary	15	<u>2</u>	<u>3</u>	<u>3</u>
<b>TOTAL # OF POSITIONS:</b>		29	31	31

#### **Solicitor (Significant Expenditure & Staffing Changes)**

No significant expenditure and staffing changes.

## Staff Attorney

### Mission, Goals, Issues, Performance Measurements and Budget

#### Staff Attorney (Mission Statement)

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

#### Staff Attorney (Functions)

To provide legal services to County officials & employees.

#### Staff Attorney (Goals and Issues)

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

#### Departmental Issues for FY 2008

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 2009 and Beyond

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

#### Staff Attorney (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Number of Cases Handled:	461	1,515	1,500	1,500
Number of Contracts Reviewed:	138	100	125	125
Number of Open Records Requests:	98	179	200	200
Legal Opinions Rendered:	25	50	50	50

#### Staff Attorney (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	298,005	388,314	455,079	508,404
Operations	15,750	16,226	15,430	26,500
<b>Total</b>	<b>313,755</b>	<b>404,540</b>	<b>470,509</b>	<b>534,904</b>

#### Staff Attorney (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Chief Staff Attorney	A	1	1	1
Staff Attorney	A	2	2	2
Paralegal	20	0	0	1
Legal Secretary	15	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL # OF POSITIONS:</b>		5	5	6

#### Staff Attorney (Significant Expenditure & Staffing Changes)

Add 1 Paralegal

## State Adult Probation

### Mission, Goals, Issues, Performance Measurements and Budget

#### State Adult Probation (Mission Statement)

Protect the citizens of Clayton County by providing standardized effective community supervision of offenders by sworn Peace Officers and to collect restitution, fines, fees and other court costs from offenders sentenced to probation.

#### State Adult Probation (Functions)

to provide supervision of offenders sentenced to probation.

#### State Adult Probation (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

1. Increase collections of fees, fines and restitution.
2. Develop more programs to facilitate rehabilitation of offenders and comply with conditions of probation.
3. As a requirement, keep all offenders gainfully employed.

##### Departmental Issues for FY 2009 and Beyond

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

#### State Adult Probation (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Collection of restitution, fines, etc.	\$ 114,905	\$ 117,510	\$ 108,743	\$ 110,918

#### State Adult Probation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	20,552	17,615	16,808	13,569
Operations	7,745	7,287	6,905	6,800
<b>Total</b>	<b>28,297</b>	<b>24,902</b>	<b>23,713</b>	<b>20,369</b>

#### State Adult Probation (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Probation Officer	S	14	8	8
Secretary/Typist Probation	S	5	2	2
Probation Aide	S	2	0	0
Clerk Transcriber II	S	1	1	1
Surveillance Officer	S	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		23	12	12

#### State Adult Probation (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## State Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### State Court (Mission Statement)

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

#### State Court (Functions)

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

#### State Court (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### State Court (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Civil Cases	7,050	7,050	9,000	9,150
Traffic Cases	17,871	17,871	20,000	20,500
Criminal	30,000	30,000	8,600	9,000

#### State Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,067,824	1,100,535	1,213,375	1,322,148
Operations	247,696	263,954	270,937	291,570
<b>Total</b>	<b>1,315,520</b>	<b>1,364,489</b>	<b>1,484,312</b>	<b>1,613,718</b>

#### State Court (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
State Court Judge	E	4	4	4
Law Clerk Sr	25	3	3	3
DUI/Drug Court Coordinator	20	0	1	1
Law Clerk	19	1	1	1
Judiciary Secretary	17	4	4	4
<b>TOTAL # OF POSITIONS:</b>		12	13	13

#### State Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Superior Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### Superior Court (Mission Statement)

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

#### Superior Court (Functions)

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

#### Superior Court (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### Superior Court (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Criminal Filings	2,520	3,226	3,450	3,600
Civil Filings	2,604	2,499	5,352	5,600
Jury Trials	122	150	175	175
ADR cases	1,245	1,270	1,295	1,295
% of ADR cases resolved	50%	50%	50%	50%

#### Superior Court (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,391,332	1,414,949	1,588,161	1,637,603
Operations	3,605,472	5,296,333	518,236	500,846
Capital Outlay	-	27,883	20,307	-
<b>Total</b>	<b>4,996,804</b>	<b>6,739,165</b>	<b>2,126,704</b>	<b>2,138,449</b>

#### Superior Court (Alternative Dispute Resolution Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	145,164	147,911	165,370	167,234
Operations	21,115	27,316	25,560	27,048
<b>Total</b>	<b>166,279</b>	<b>175,227</b>	<b>190,930</b>	<b>194,282</b>

## Superior Court

### Mission, Goals, Issues, Performance Measurements and Budget

#### Superior Court (Domestic Seminars Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	15,469	20,907	20,000	20,000
Operating Transfer Out	10,000	10,000	10,000	10,000
<b>Total</b>	<b>25,469</b>	<b>30,907</b>	<b>30,000</b>	<b>30,000</b>

#### Superior Court (Law Library Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	37,824	37,018	40,454	41,854
Operations	182,489	162,574	52,748	47,446
<b>Total</b>	<b>220,313</b>	<b>199,592</b>	<b>93,202</b>	<b>89,300</b>

#### Superior Court (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Superior Court Judge	E	4	4	4
Court Reporters	A	4	4	4
Superior/State Court Administrator	32	1	1	1
Court Information Tech Coordinator	29	0	1	1
ADR Program Director (Fund 260)	25	1	1	1
Law Clerk Sr.	25	4	4	4
Chief Court Orderly Officer	23	1	1	1
Court Programs Administrator	17	1	0	0
Judiciary Secretary	17	4	4	4
ADR Program Assistant (Fund 260)	17	1	1	1
Calendar Clerk	17	4	4	4
Administrative Assistant	16	1	1	1
Court Programs Assistant	15	1	1	1
Legal Transcriber	15	8	6	6
Principal Secretary (Fund 290)	13	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		<b>36</b>	<b>34</b>	<b>34</b>

#### Superior Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Tax Assessors

### Mission, Goals, Issues, Performance Measurements and Budget

#### Tax Assessors (Mission Statement)

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

#### Tax Assessors (Functions)

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

#### Tax Assessors (Goals and Issues)

##### Departmental Goals

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

##### Departmental Issues for FY 2008

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

##### Departmental Issues for FY 2009 and Beyond

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

#### Tax Assessors (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Property value per staff member.	\$615,749,408	\$632,374,642	\$649,448,757	\$666,983,873
Commercial parcels per appraiser.	2,128	2,185	2,244	2,305
Residential parcels per appraiser.	10,519	10,803	11,095	11,394
Personal property parcels per appraiser.	3,460	3,553	3,649	3,747
New deed transactions.	14,005	14,378	14,766	15,165
Subdivision lot splits.	2,715	2,773	2,848	2,925

#### Tax Assessors (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,382,790	1,384,814	1,531,206	1,585,689
Operations	74,695	80,268	79,716	86,027
Capital Outlay	30,662	-	-	-
<b>Total</b>	<b>1,488,147</b>	<b>1,465,082</b>	<b>1,610,922</b>	<b>1,671,716</b>

#### Tax Assessors - Equalization Board (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	20,909	20,250	30,450	30,500

## Tax Assessors

### Mission, Goals, Issues, Performance Measurements and Budget

#### Tax Assessors (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Chief Appraiser	34	1	1	1
Deputy Chief Appraiser	30	0	1	1
Commercial Property Manager	24	0	1	1
Personal Property Manager	24	0	1	1
Residential Manager	24	0	1	1
Appraiser, Supervisor	21	3	0	0
Office Manager	20	0	1	1
Cartographic Manager	20	0	1	1
Appraiser, Senior	19	1	1	1
Cartographic Sup/Info Spec.	18	1	0	0
Office Administrator Sr	18	1	0	0
Commercial Appraiser III	18	0	1	1
Appraiser III	18	1	4	4
Appraiser II	16	10	7	7
Cartographer Senior	16	0	1	1
Cartographer	15	2	1	1
Administrative Secretary	15	1	1	1
Principal Secretary	13	2	2	2
Cartographic Technician	13	1	1	1
Appraiser Trainee	13	1	0	0
Secretary	12	1	1	1
Appraiser Technician	12	<u>3</u>	<u>3</u>	<u>3</u>
<b>TOTAL # OF POSITIONS:</b>		29	30	30

#### Tax Assessors (Significant Expenditure & Staffing Changes)

## Tax Commissioner

### Mission, Goals, Issues, Performance Measurements and Budget

#### Tax Commissioner (Mission Statement)

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

#### Tax Commissioner (Functions)

To collect taxes and register motor vehicles.

#### Tax Commissioner (Goals and Issues)

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

#### Departmental Issues for FY 2008

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 2009 and Beyond

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

#### Tax Commissioner (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Yearly tax levy total. (thousands)	\$160,000	\$163,200	\$166,464	\$169,793
Percent of levy collected.	95.0%	95.0%	95.0%	95.0%
Delinquent taxes as a percent of total levy.	3.0%	3.0%	3.0%	3.0%
Motor vehicle mail processing turnaround	1 Day	1 Day	1 Day	1 Day

#### Tax Commissioner (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	1,525,633	1,508,508	1,712,851	1,715,914
Operations	92,376	105,302	75,815	92,490
Capital Outlay	-	43,668	-	-
<b>Total</b>	<b>1,618,009</b>	<b>1,657,478</b>	<b>1,788,666</b>	<b>1,808,404</b>

#### Tax Commissioner (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Tax Commissioner	E	1	1	1
Deputy Tax Commissioner	31	1	1	1
Chief Tax Accountant	25	1	1	1
Office Manager	20	1	1	1
Deputy Tag Agent	20	1	1	1
Tax Accounting Specialist	19	1	1	1
Assistant Deputy Tag Agent	18	1	1	1
Deputy Tax Accountant	17	1	1	1
Accounting Technician, Senior	17	3	3	3

## Tax Commissioner

### Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Property Tax Supervisor	16	1	1	1
Assistant Deputy Tax Accountant	16	1	1	1
Tag/Title Supervisor	15	2	2	2
Property Tax Specialist	14	2	2	2
Tag/Title Specialist	14	2	2	2
Property Tax Technician	13	3	3	3
Tag/Title Technician	13	<u>7</u>	<u>10</u>	<u>10</u>
TOTAL # OF POSITIONS:		29	32	32

#### **Tax Commissioner (Significant Expenditure & Staffing Changes)**

No significant expenditure and staffing changes.

## **Technical Support**

### **Mission, Goals, Issues, Performance Measurements and Budget**

#### **Technical Support (Mission Statement)**

- \* To provide quality systems and services that allow for superior constituent-focused services, enhanced revenues, and improved business processes.
- \* To provide planning, design, installation, coordination and maintenance services for a broad range of communications, telecommunications and data systems.
- \* To be responsible to the departments of Clayton County Government and other public service entities who use our service.
- \* To be dedicated to the total success of Clayton County Government with an emphasis on public safety.
- \* To apply modern voice network, structured cabling and communications system technologies where they enhance operations and increase productivity. In doing so, we conduct our operations prudently and efficiently in a way that benefits the departments we serve.
- \* To be team players who respect each other and commit to the highest standards of quality and Professionalism.
- \* To have the experience, knowledge and ability to provide dependable value-added services.
- \* To maintain a diverse and stimulating work environment-one that challenges, recognizes and rewards high achievers, at all levels of the organization.

#### **Technical Support (Functions)**

To plan, design, install and maintain the County's communications, telecommunications and data systems.

#### **Technical Support (Goals and Issues)**

1. To provide planning, design, installation, coordination and maintenance services for a broad range of communications, telecommunications and data systems.
2. To be responsible to the departments of Clayton County Government and other public service entities who use our service.
3. To be dedicated to the total success of Clayton County Government with an emphasis on public safety.
4. To apply modern voice network, structured cabling and communications system technologies where they enhance operations and increase productivity. In doing so, we conduct our operations prudently and efficiently in a way that benefits the departments we serve.
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6. To have the experience, knowledge and ability to provide dependable value-added services.
7. To maintain a diverse and stimulating work environment-one that challenges, recognizes and rewards high achievers, at all levels of the organization.

#### **Departmental Issues for FY 2008**

1. To install the new Fire Department, Fire 4 Repeated Radio System for enhancing firefighting services.
2. To design a fully redundant emergency backup radio system, providing public safety radio coverage during a catastrophic event.
3. To continue enhancement of the new GEMA grant funded Mobile Interoperable Communications Support Unit.

#### **Departmental Issues for FY 2009 and Beyond**

1. Provide an adequate number of service vehicles.
2. Consolidate the radio system equipment and upgrade the radio facility at the old Emergency Operations Center.
3. Replace six system repeaters and provide storage and project staging space.
4. Install additional remotes from one of the Nortel Option 61C telephone switches for qualified locations.

## Technical Support

### Mission, Goals, Issues, Performance Measurements and Budget

#### Technical Support (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Total Work Orders:	5,621	6,040	6,212	6,833
Electronic Work Orders:	2,282	2,956	2,851	3,136
Public Safety Vehicles in for Service:	837	672	728	800
Total Radio Repairs:	1,031	954	1,135	1,248
Total Miscellaneous Repairs:	1,251	2,002	1,716	1,888
Telecommunications Work Orders:	3,054	2,910	3,209	3,521
Telephone Repairs				
Land Lines:	1,147	1,310	1,408	1,548
Cellular:	1,679	1,464	1,722	1,894
Pagers:	140	136	79	79
Telephone Numbers				
Land Lines:	2,629	2,784	2,785	2,800
Cellular:	878	932	957	964
Pagers:	318	270	264	264

#### Technical Support (General Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	891,645	934,811	1,021,722	939,195
Operations	241,778	212,849	292,870	243,260
Capital Outlay	45,243	46,058	32,714	-
<b>Total</b>	<b>1,178,666</b>	<b>1,193,718</b>	<b>1,347,306</b>	<b>1,182,455</b>

#### Technical Support (Other County Grants Fund)

<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Capital Outlay	9,542	-	-	-
<b>Total</b>	<b>9,542</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Technical Support (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Manager, Technical Support	28	1	0	0
Communications Svcs. Coordinator	25	2	2	2
Support Center Project Manager	25	1	1	1
Support Specialist	21	2	2	2
Support Technician II	20	9	9	9
Administrative Secretary	15	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL # OF POSITIONS:</b>		16	15	15

#### Technical Support (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

## Transportation and Development

### Mission, Goals, Issues, Performance Measurements and Budget

#### Transportation and Development (Mission Statement)

To provide the most safe, efficient and economical transportation infrastructure with emphasis on integrity and traffic management techniques. In addition to providing programs concerning public transportation, land development, street lights and engineering services for Clayton County businesses and citizens.

#### Transportation and Development (Functions)

To construct & maintain County transportation infrastructure. To operate the County airport, landfill and bus system.

#### Transportation and Development (Goals and Issues)

##### Departmental Goals

1. Provide safe usage of the county's roads and bridges by the general public.
2. Continue to seek city reimbursements and state and federal funding for transportation improvements within Clayton County.
3. Install and maintain traffic control striping, signs, signals and street lighting to keep citizens safe.
4. Operate the Clayton County bus system (C-Tran) in such a manner that will provide safe, convenient and economical service to the public.
5. Accept and dispose of waste in Clayton County and the surrounding areas at a minimal cost for customers and in a cost effective manner for the county.
6. Maintain and operate the Clayton County Airport (Tara Field) in an effective and cost efficient manner.
7. Implementation of the SPLOST projects to ensure credibility to the citizens of Clayton County.

##### Departmental Issues for FY 2008

1. Correct transportation-based problems under the county's jurisdiction.
2. Accelerate time in which signal studies are started and completed.
3. Continue development and clean-up of bus stops and shelters.
4. Repair and maintenance on large pieces of equipment at the landfill.
5. Road resurfacing at the airport and consulting fees to continue work on the master plan for the airport.
6. Implement year one SPLOST projects and plan for year two SPLOST projects.

##### Departmental Issues for FY 2009 and Beyond

1. Keeping skilled staff at the current pay grade level.
2. Transition all signal lights from dumb bulbs to smart bulbs.
3. Monitor transit system to ensure efficient and economical service to the community.
4. Create and maintain street lights throughout all of unincorporated Clayton County.
5. Continue work on design and construction of additional sites at the landfill.

#### Transportation and Development (Performance Measurements)

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Miles of paved roads	942	965	1,001	1,025
Miles of unpaved roads	1.99	1.99	1.99	1.99
Cost per mile of roads maintained	\$36,000	\$41,000	\$45,000	\$50,000
Traffic signals installed	43	3	3	3
Traffic signals maintained	242	319	251	251
Street Signs installed	1,701	1,801	1,800	2,000
Transit cost per hour of service	\$66.00	\$56.16	\$58.57	\$61.87
Transit riders	1,069,000	1,149,155	1,600,000	1,800,000
Street lights added	476	575	609	675
Landfill customers	110,000	100,644	106,900	112,250
Aircrafts based at airport	185	212	218	230

## Transportation and Development

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Transportation and Development (General Fund)</b>				
<b>Expenditures/Appropriations</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Unaudited</b>	<b>2008 Budget</b>
Personal Services	5,144,192	5,119,289	5,681,241	5,781,184
Operations	200,968	133,213	253,963	326,307
Capital Outlay	108,885	14,619	283,250	75,000
Operating Transfer Out	-	-	16,250	-
<b>Total</b>	<b>5,454,045</b>	<b>5,267,121</b>	<b>6,234,704</b>	<b>6,182,491</b>

<b>Transportation and Development - Traffic Engineering (General Fund)</b>				
<b>Expenditures/Appropriations</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Unaudited</b>	<b>2008 Budget</b>
Personal Services	1,466,812	1,480,574	1,743,910	1,773,295
Operations	373,025	331,440	349,820	679,630
Capital Outlay	162,317	33,240	345,751	-
<b>Total</b>	<b>2,002,154</b>	<b>1,845,254</b>	<b>2,439,481</b>	<b>2,452,925</b>

<b>Public Transit System (General Fund)</b>				
<b>Expenditures/Appropriations</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Unaudited</b>	<b>2008 Budget</b>
Personal Services	131,088	133,904	204,179	-
Operations	2,607,966	2,970,537	3,843,217	-
Capital Outlay	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>Total</b>	<b>2,739,054</b>	<b>3,104,441</b>	<b>4,047,396</b>	<b>-</b>

<b>Transportation and Development (Street Light Fund)</b>				
<b>Expenditures/Appropriations</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Unaudited</b>	<b>2008 Budget</b>
Personal Services	173,775	206,840	260,871	258,258
Operations	852,724	910,832	783,280	842,742
Capital Outlay	18,454	-	-	-
Operating Transfer Out	37,290	38,000	-	38,000
<b>Total</b>	<b>1,082,243</b>	<b>1,155,672</b>	<b>1,044,151</b>	<b>1,139,000</b>

<b>Transportation and Development (Landfill Fund)</b>				
<b>Expenditures/Appropriations</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Unaudited</b>	<b>2008 Budget</b>
Personal Services	768,324	901,217	961,591	967,710
Operations	1,641,285	2,099,473	1,502,510	1,290,489
<b>Total</b>	<b>2,409,609</b>	<b>3,000,690</b>	<b>2,464,101</b>	<b>2,258,199</b>

<b>Transportation and Development (C-Tran Mass Transit Fund)</b>				
<b>Expenditures/Appropriations</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Unaudited</b>	<b>2008 Budget</b>
Personal Services	-	-	-	210,417
Operations	-	-	-	5,515,640
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,726,057</b>

<b>Transportation and Development (Airport Fund)</b>				
<b>Expenditures/Appropriations</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Unaudited</b>	<b>2008 Budget</b>
Personal Services	242,037	258,781	274,960	279,712
Operations	952,395	1,741,553	857,245	1,059,885
<b>Total</b>	<b>1,194,432</b>	<b>2,000,334</b>	<b>1,132,205</b>	<b>1,339,597</b>

## Transportation and Development

### Mission, Goals, Issues, Performance Measurements and Budget

<b>Transportation and Development (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	26,362	37,170	578,806	-
Capital Outlay	154,611	180,721	11,324,170	-
Operating Transfer Out	2,266,342	129,510	3,468,566	-
<b>Total</b>	<b>2,447,315</b>	<b>347,401</b>	<b>15,371,542</b>	<b>-</b>

<b>Transportation and Development - Traffic Engineering (Other County Grants Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	292,413	265,849	1,818,394	-
Capital Outlay	61,546	645,534	4,450,080	-
Operating Transfer Out	50,160	-	734,632	-
<b>Total</b>	<b>404,119</b>	<b>911,383</b>	<b>7,003,106</b>	<b>-</b>

<b>Transportation and Development (Roads and Recreation Projects Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	13,436,564	9,590,082	22,199,054	-
Capital Outlay	8,158,899	7,147,595	26,070,217	45,000,000
<b>Total</b>	<b>21,595,463</b>	<b>16,737,677</b>	<b>48,269,271</b>	<b>45,000,000</b>

<b>Transportation and Development - Traffic Engineering (Roads &amp; Recreation Projects Fund)</b>				
<u>Expenditures/Appropriations</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Operations	371,516	395,974	1,218,794	-
Capital Outlay	935,285	231,592	5,525,763	-
Operating Transfer Out	-	50,160	36,888	-
<b>Total</b>	<b>1,306,801</b>	<b>677,726</b>	<b>6,781,445</b>	<b>-</b>

<b>Transportation and Development (Personnel)</b>				
<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Director of T&D	38	1	1	1
Deputy Director T&D	34	1	1	1
Co Transportation Engineer	30	1	1	1
County Engineer	30	1	1	1
Public Works Manager	29	1	1	1
Civil Engineer IV	28	8	8	8
Transportation Administration Mgr	26	1	1	1
Civil Engineer III	26	7	5	5
Public Works Superintendent	24	2	2	2
Civil Engineer II	24	2	3	3
Civil Engineer I	22	13	13	13
Public Works Supervisor	21	2	2	2
Office Manager	20	1	1	1
Public Works Crew Leader, Senior	19	2	2	2
Engineering Tech V	18	4	4	4

## Transportation and Development

### Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Public Works Crew Leader	17	10	9	9
Transportation Analyst	17	1	1	1
Transportation Contract Administrator	17	1	1	1
Engineering Tech IV	16	11	12	12
Administrative Secretary	15	3	3	3
On-Site Mechanic	15	1	1	1
Heavy Equipment Operator	15	23	23	23
Engineering Tech III	14	2	2	2
Design Drafter	13	1	1	1
Principal Secretary	13	1	1	1
Equipment Operator, Senior	13	15	15	15
Engineering Tech II	12	2	2	2
Equipment Operator	11	2	2	2
Engineering Tech I	10	2	2	2
Crew Worker III	10	3	3	3
Crew Worker II	9	4	4	4
Custodian, Senior	8	1	0	0
Crew Worker I	8	6	9	9
<b>TOTAL # OF POSITIONS:</b>		136	137	137
<b>C-Tran Mass Transit Fund (Personnel)</b>				
Public Transportation Coordinator	29	1	1	1
Operations Maintenance Administrator	24	1	1	1
Crew Worker II	9	1	1	1
<b>TOTAL # OF POSITIONS:</b>		3	3	3
<b>Street Light Fund (Personnel)</b>				
Civil Engineer II	24	0	1	1
Civil Engineer I	22	1	2	2
Street Light Fund Coordinator	21	1	0	0
<b>TOTAL # OF POSITIONS:</b>		2	3	3
<b>Landfill Fund (Personnel)</b>				
Landfill Manager	28	1	1	1
Civil Engineer II	24	1	1	1
Landfill Crew Leader, Senior	19	2	2	2
Landfill Equipment Operator	16	7	7	7
Administrative Secretary	15	1	1	1
Clean and Beautiful Manager	15	1	1	1
Principal Secretary	13	1	1	1
Landfill Gateman	11	3	3	3
<b>TOTAL # OF POSITIONS:</b>		17	17	17

## Transportation and Development

### Mission, Goals, Issues, Performance Measurements and Budget

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
<b>Airport Fund (Personnel)</b>				
Airport Manager	24	0	1	1
Airport Operations Assistant Manager	20	1	1	1
Airport Maintenance Supervisor	17	1	1	1
Airport Maintenance Technician	11	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL # OF POSITIONS:</b>		4	5	5

#### **Technical Support (Significant Expenditure & Staffing Changes)**

No significant expenditure and staffing changes.

**CLAYTON COUNTY, GEORGIA  
LEGAL DEBT MARGIN  
GENERAL OBLIGATION DEBT  
FOR THE FISCAL YEAR ENDED 2008**

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 2008 fiscal year is at least \$765,997,347. Because this amount is based on the latest tax digest (i.e., the 2006 calendar year) that has been approved by the State of Georgia Department of Revenue, one would expect a similar calculation based on January 1, 2007 assessments to be higher.

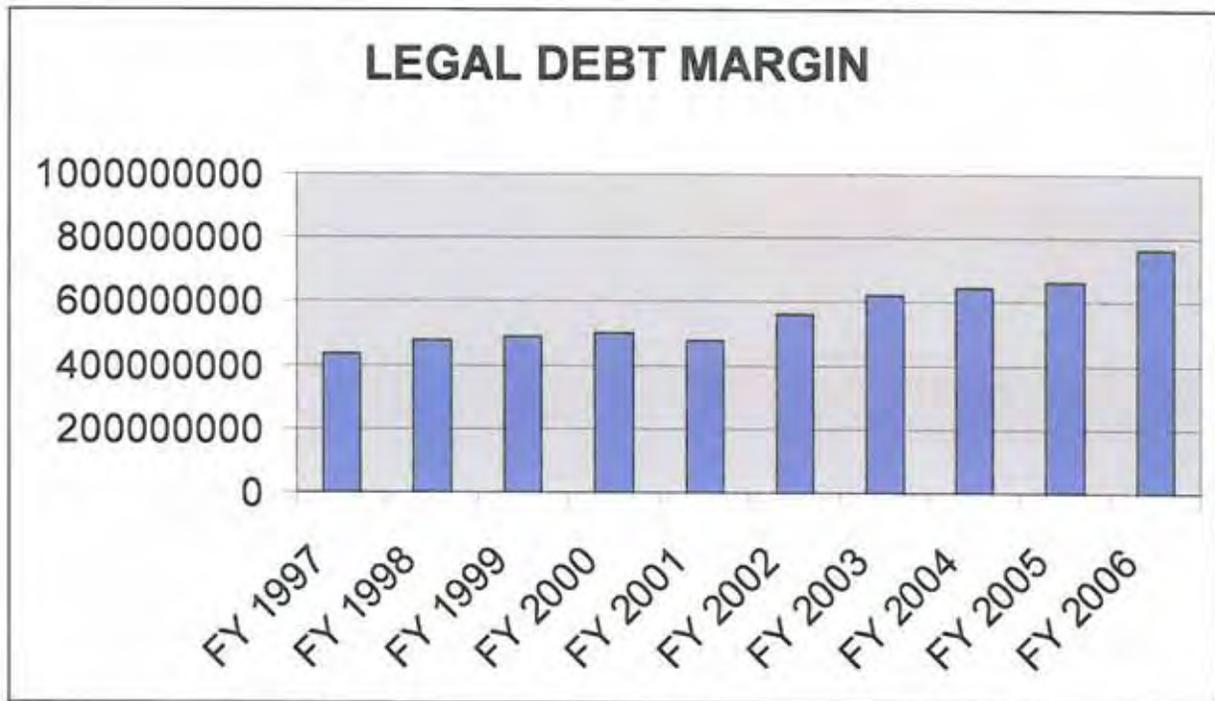
The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the County through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of full faith and credit of the issuer. In layman's terms, when the majority of voters in a county approve a G.O. bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds.

TAX YEAR EXPENDITURES	ASSESSED VALUE	APPLICABLE PERCENTAGE	DEBT LIMIT	CURRENT G.O. DEBT	LEGAL DEBT MARGIN
2006	\$7,937,273,470	10.00%	\$793,727,347	\$27,730,000	\$765,997,347

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 \$138 million, there would appear to be more than sufficient debt capacity available to the County. Adhering to the policies of fiscal conservatism is part of the reason that the County's general obligation bond rating is Aa2 by Moody's Investors Service, Inc. and AA by Standard and Poor's Rating Services.

**CLAYTON COUNTY, GEORGIA  
STATEMENT OF LEGAL DEBT MARGIN  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Net Assessed Value</u>	<u>Percentage</u>	<u>Debt Limit</u>	<u>Net Bonded Debt</u>	<u>Legal Debt Margin</u>
1997	4,310,455,575	10.00%	431,045,558	None	431,045,558
1998	4,752,428,218	10.00%	475,242,822	None	475,242,822
1999	4,865,155,521	10.00%	486,515,552	None	486,515,552
2000	5,008,267,010	10.00%	500,826,701	None	500,826,701
2001	5,317,871,888	10.00%	531,787,189	55,560,000	476,227,189
2002	5,906,132,881	10.00%	590,613,288	27,945,000	562,668,288
2003	6,446,531,961	10.00%	644,653,196	22,785,000	621,868,196
2004	6,769,845,753	10.00%	676,984,575	31,660,000	645,324,575
2005	6,901,573,674	10.00%	690,157,367	28,640,000	661,517,367
2006	7,937,273,470	10.00%	793,727,347	27,730,000	765,997,347



**CLAYTON COUNTY, GEORGIA  
SCHEDULE OF DEBT  
AS OF JUNE 30, 2006**

**LONG-TERM DEBT**

Primary Government General Obligation Bonds Payable

Revenue bonds are as follows:

2003 Issue: \$22,785,000 including \$11,640,000 in serial bonds maturing from 2004 through 2022, with interest rates ranging from 2.00% to 4.50% and \$11,145,000 in term bonds maturing from 2013 to 2028, with interest rates ranging from 4.25% to 5.375%.

In April 2003, the Clayton County Board of Commissioners issued \$22,785,000 of Urban Redevelopment Agency of Clayton County Revenue Bonds (the "Series 2003 Bonds"). This issuance included a premium of \$13,091 which is added to the balance of the bonds and amortized over the life of the bonds. These bonds were issued to finance the cost of acquiring, constructing, and installing a new police headquarters and communications facility, and of acquiring and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

2005 Issue: \$4,405,000 maturing from 2006 through 2028, with interest at 4.06%.

In July 2005, the Clayton County Board of Commissioners issued \$4,405,000 of Urban Redevelopment Agency of Clayton County Revenue Bonds (the "Series 2005 Bonds"). This bond was issued to provide additional monies to finance the cost of acquiring, and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bond is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make

**CLAYTON COUNTY, GEORGIA  
SCHEDULE OF DEBT  
AS OF JUNE 30, 2006**

such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

2003 Issue: \$10,000,000 maturing from 2005 through 2009, with interest at 2.43%.

In December 2003, the Clayton County Board of Commissioners issued \$10,000,000 of Clayton County Tourism Authority Revenue Bonds (the "Series 2003 Bonds"). These bonds were issued to finance the cost of acquiring, constructing and installing recreation centers in Clayton County.

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

Debt Service for Primary Government Revenue Bonds Payable

	<u>Principal</u>	<u>Interest</u>
2007	\$ 3,225,000	\$ 1,050,776
2008	3,310,000	967,600
2009	2,750,000	882,216
2010	670,000	810,944
2011	690,000	788,561
2012 to 2016	3,850,000	3,467,706
2017 to 2021	4,685,000	2,516,458
2022 to 2026	5,820,000	1,407,576
2027 to 2028	2,730,000	183,733
	<u>\$ 27,730,000</u>	<u>\$ 12,075,570</u>

**CLAYTON COUNTY, GEORGIA**  
**SCHEDULE OF DEBT**  
**AS OF JUNE 30, 2006**

Discretely Presented Component Units Bonds Payable

In July 1997, the Clayton County Board of Commissioners issued \$2,415,000 of Solid Waste Management Authority Revenue Bonds (the "Series 1996 Bonds"). These bonds were issued to further finance the costs of acquiring, constructing and monitoring the County's landfill. At June 30, 2006, \$1,620,000 in these bonds was outstanding.

In December 2000, the Clayton County Board of Commissioners issued \$1,740,000 of Solid Waste Management Authority Revenue Bonds (the "Series 2000 Bonds"). These bonds were issued to further finance the costs of acquiring, constructing and monitoring the County's landfill. At June 30, 2006, these bonds were paid off.

In April 2002, the Clayton County Board of Commissioners issued \$5,175,000 of Solid Waste Management Authority Refunding Bonds (Series 2002). These bonds were issued to refund the Solid Waste Management Authority Revenue Bonds Series 1992 A. At June 30, 2006, these bonds were paid off.

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, 2006, \$13,235,000 in these bonds were outstanding.

On January 26, 2000, the Clayton County Development Authority issued Series 1999 bonds in the face value amount of \$28,535,000. Series 1999 Bonds was divided further into Series A tax-exempt bonds in the face value amount of \$14,535,000 and Series B taxable bonds in the face value amount of \$14,000,000. The Series A bonds were issued to acquire a residential apartment complex and the operations thereof. The Series B bonds were issued to acquire single and multifamily residential property in Clayton County and convert its use to commercial endeavors. Collectively these redevelopment projects are known as the Gateway Village Project.

The Series 1999 Bonds are limited obligations of the Development Authority of Clayton County. The Series 1999 Bonds are payable solely from the Net Revenues (as defined by the Bond documents) of the 1999 Gateway Village Project and payments to be made by the County to the Authority pursuant to an Intergovernmental Contract, dated November 1, 1999 (the "Contract") between the Authority and the County. The County's obligation to make payments to the Authority sufficient in time and amount to enable the Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 1999 Bonds remain outstanding and unpaid. Under the contract, the County has agreed to pay the

**CLAYTON COUNTY, GEORGIA**  
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Authority amounts sufficient to replenish the debt service on the Series 1999 Bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 1999A Bonds, and limited to one mill with respect to the Series 1999B 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 1999 Bonds. The first semi-annual principal payment on the bonds began on August 1, 2003.

Interest on the Development Authority bonds is payable semi-annually on February 1 and August 1 of each year. The bonds have interest rates that vary with their principal maturity. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. As of December 31, 2005, for financial reporting purposes, the debt has been considered defeased by the Series 2005 Bonds and therefore removed as a liability for the financial statements.

On September 22, 2005, the Development Authority of Clayton County issued Series 2005 advance refunding bonds in the face value amount of \$29,815,000 with interest rates from 3.00% to 5.45%. Series 2005 Bonds was divided further into Series A and Series B tax-exempt bonds in the face value amount of \$13,905,000 and \$10,730,000 respectively and Series C taxable bonds in the face value amount of \$5,180,000. The Series A bonds were issued to advance refund and defease the Series 1999A bonds. The Series B bonds were issued to advance refund and defease the portion of the Series 1999B Bonds attributable to the Series 1999B Bond proceeds expended for a tax-exempt governmental purpose. The Series C Bonds were issued to advance refund and defease portions of the Series 1999B not refunded with the Series 2005B. Of those proceeds, \$29,883,077 were used to purchase U.S. government securities to pay interest and advance refund \$26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 Bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately \$2,600,000 and resulted in an economic gain of approximately \$2,500,000. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability for the financial statements

The Series 2005 Bonds are limited obligations of the Development Authority of Clayton County. The Series 2005 Bonds are payable solely from the Pledged Revenues (as defined the Bond documents) and amounts to be paid by the County to the Authority pursuant to an Intergovernmental Contract dated September 1, 2005 (the "Contract") between the Authority and the County. The County's obligation to make payments to the Authority sufficient in time and amount to enable the Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 2006 Bonds remain outstanding and unpaid. Under the contract, the County has agreed to pay the Authority amounts sufficient to replenish the debt service on the Series 2005 Bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the

**CLAYTON COUNTY, GEORGIA**  
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Series 2005 Bonds on all property in the County subject to such tax in the event that the Net Revenues are insufficient to replenish debt service on the Series 2005 Bonds. The first semi-annual principal payment on the bonds began on August 1, 2006.

Interest on the Development Authority bonds above is payable semi-annually on February 1 and August 1 of each year. The bonds have interest rates that vary with their principal maturity. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions.

On July 20, 2004, the Housing Authority of Clayton County issued \$7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds"). These bonds were issued to finance the cost of refunding the Series 1995 Multifamily Housing Revenue Bonds.

The Housing Authority's source of revenues to pay for the principal and interest of the bonds are revenues generated by the Advantages Apartments, a low-income apartment complex. As security for this issuance, the County has pledged to the Housing Authority its full faith and credit and unlimited taxing power to make such payments. If at any time the Housing Authority is unable to meet the debt service requirements the County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

Debt Service for Discretely Presented Component Units Bonds Payable

	Landfill Authority	
	Principal	Interest
2007	540,000	551,586
2008	480,000	665,900
2009	505,000	640,387
2010	530,000	613,482
2011	555,000	585,111
2012-2016	3,225,000	2,443,539
2017-2021	4,055,000	1,570,330
2022-2026	4,965,000	644,551
	\$ 14,855,000	\$ 7,714,886

**CLAYTON COUNTY, GEORGIA  
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	Development Authority	
	Revenue Bonds Series 2005	
	Principal	Interest
2006	-	1,108,791
2007	190,000	1,273,969
2008	1,355,000	1,268,269
2009	1,400,000	1,224,429
2010	1,450,000	1,178,864
2011-2015	8,160,000	5,045,481
2016-2020	10,055,000	3,171,736
2021-2023	7,205,000	735,086
	<u>\$ 29,815,000</u>	<u>\$ 15,006,625</u>

	Housing Authority of Clayton County	
	Principal	Interest
2006	175,000	306,538
2007	175,000	303,038
2008	185,000	298,225
2009	190,000	292,675
2010	195,000	286,500
2011-2015	1,105,000	1,207,355
2016-2020	1,335,000	1,080,241
2021-2025	1,670,000	755,088
2026-2030	2,100,000	316,875
	<u>\$ 7,130,000</u>	<u>\$ 4,846,535</u>

**CLAYTON COUNTY, GEORGIA  
SCHEDULE OF DEBT  
AS OF JUNE 30, 2006**

**CAPITAL LEASES**

The County has entered into lease agreements as lessee for the purchase of fixed assets. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payment as of the date of their inception.

Total remaining payments required by capital lease agreements of the primary government for each fiscal year ending June 30 are as follows:

2007	\$	234,380
2008		236,432
2009		237,933
2010		239,058
2011		239,606
2012-2016		<u>589,753</u>
Total minimum lease payments		1,777,162
Less: Amount representing interest		<u>(362,161)</u>
Present value of minimum lease payments	\$	<u><u>1,415,001</u></u>

**OPERATING LEASE AGREEMENTS**

The Primary Government has several operating lease commitments for equipment and buildings and the Discretely Presented Component units have several operating lease commitments for equipment. Future minimum lease payments for its fiscal years ending June 30 are as follows:

	Primary Government	Landfill Authority	Airport Authority
2006	\$ 475,230	\$ 1,920	\$ 940
2007	282,867	1,920	940
2008	166,666	480	-
2009	78,538	-	-
2010	-	-	-
Total	<u>\$ 1,003,301</u>	<u>\$ 4,320</u>	<u>\$ 1,880</u>

**CLAYTON COUNTY, GEORGIA**  
**SCHEDULE OF DEBT**  
**AS OF JUNE 30, 2006**

**LANDFILL CLOSURE AND POSTCLOSURE COSTS**

State and Federal Laws and Regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Governmental Accounting Standards Board Statement No. 18 requires the County to report a liability for the estimated costs of closing and maintaining the landfills.

During the year the County operated one landfill site (Site 3):

Site 2 - The County stopped accepting waste at this landfill site during the year ended June 30, 1996 upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated long-term portion of the closure and post closure care costs, recorded in the entity-wide statement of net assets, is \$266,475 at June 30, 2006. This site was established and operated by the County's General Fund, hence the recording of the liability in the General Fund and entity-wide financial statements.

Site 3 - The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Fund. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and post closure costs at \$5,100,634. The estimated total current cost of the landfill closure and post-closure care is based on the amount that would be paid assuming all equipment, facilities and services required to close, monitor and maintain the landfill were acquired as of June 30, 2006. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology or changes in landfill laws and regulations. The County recorded a liability of \$2,513,649 in the discretely presented landfill fund based on 2,428,179 cubic yards of capacity used since the site was opened. This represents 49% of the estimated total capacity at June 30, 2005. The estimated remaining landfill life is 16 years.

**CLAYTON COUNTY, GEORGIA**  
**SALARY RANGES FOR CLASSIFIED POSITIONS**  
**EFFECTIVE JANUARY 1, 2007**

Paygrade	Salary Range
3	15,658.81 - 23,593.63
4	16,456.55 - 24,795.62
5	17,294.94 - 26,058.84
6	18,176.03 - 27,386.42
7	19,102.02 - 28,781.63
8	20,075.18 - 30,247.92
9	21,097.91 - 31,788.91
10	22,172.75 - 33,408.40
11	23,302.35 - 35,110.40
12	24,489.50 - 36,899.12
13	25,737.12 - 38,778.95
14	27,048.31 - 40,754.56
15	28,426.30 - 42,830.81
16	29,874.48 - 45,012.85
17	31,396.45 - 47,306.04
18	32,995.95 - 49,716.06
19	34,676.94 - 52,248.86
20	36,443.57 - 54,910.70
21	38,300.20 - 57,708.14
22	40,251.42 - 60,648.10
23	42,302.04 - 63,737.84
24	44,457.13 - 66,984.99
25	46,722.01 - 70,397.56
26	49,102.28 - 73,983.99
27	51,603.82 - 77,753.13
28	54,232.79 - 81,714.29
29	56,995.70 - 85,877.25
30	59,899.36 - 90,252.29
31	62,950.96 - 94,850.23
32	66,158.01 - 99,682.40
33	69,528.46 - 104,760.76
34	73,070.61 - 110,097.83
35	76,793.21 - 115,706.80
36	80,705.47 - 121,601.52
37	84,817.04 - 127,796.55
38	89,138.07 - 134,307.19
39	93,679.24 - 141,149.52
40	98,451.76 - 148,340.43

**CLAYTON COUNTY, GEORGIA**  
**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

*A* – Appointed

***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).

***Ad Valorem Property Taxes*** – Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on a valuation as of January 1 and a mill rate set by the County Commission.

***Appropriation*** – An authorization made by the County Commission which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

***Asset*** – All the property such as cash, inventory, and receivables that are owned by a business or government and may be applied to cover liabilities.

***Budget*** – A financial plan for a specific period of time that matches all planned revenues and expenditures with various County services.

***Budget Adjustment*** – A legal procedure utilized by the County staff to revise a budget appropriation. County staff has the authorization to adjust line item expenditures within a departmental budget but the County Commission must approve any increase in the total budget for a department.

***Budget Basis*** – Method of calculating usable funds available for appropriation. There are noted differences in comparison to GAAP basis.

***Budget Schedule/Calendar*** – The schedule of key dates or milestones, which the County follows in the preparation, adoption and administration of the budget.

***Budget Document*** – The instrument used by the County Administrator to present a comprehensive financial plan to the County Commission.

***Budget Message*** – A general discussion of the proposed budget presented in writing. The transmittal letter explains the principal budget issues and presents recommendations.

**CLAYTON COUNTY, GEORGIA**  
**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

***Budget Ordinance*** – The official enactment by the County Commission legally authorizing County Officials to obligate and expend resources.

***Budgetary Control*** – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

***Capital Asset*** – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

***Capital Budget*** – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

***Capital Improvement Program*** – A multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

***Capital Improvement Project*** – An item in excess of \$5,000 for which the purchase, construction or other acquisition will represent a public betterment to the community and add to the total capital assets of the County.

***Capital Outlay*** – Includes outlays which result in the acquisition of or addition to fixed assets. The item must have a cost greater than \$500 and have a useful life greater than one year.

***Contingency*** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

***Cost Centers*** – An organizational budget or operating unit within the county.

***Debt*** – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary and are determined by constitutional provisions, statutes and court decisions.

***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.

**CLAYTON COUNTY, GEORGIA**  
**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

***Debt Service Fund*** – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

***Debt Service Requirement*** – The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions, which may be required to accumulate monies for the future retirement of bonds.

***Deficit***- Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

***Department*** – A major administrative unit of the County with overall management responsibility for an operation or a group of related operations within a functional area.

***Depreciation Expense*** – Depreciation of capital assets within the various enterprise funds.

***E*** - Elected

***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.

***Expenses*** – Outflows of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or general operations.

***Fiscal Year*** – The time period designated by the County signifying the beginning and ending period for recording financial transactions. Clayton County has specified July 1 to June 30 as its fiscal year.

***Fixed Asset*** – Assets held or used for greater than one year such as land, buildings, equipment and furniture.

**CLAYTON COUNTY, GEORGIA**  
**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

***Fund*** – A fiscal and accounting entity, which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures or expenses necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, and measurement of different objectives and to facilitate management control.

***Fund Balance*** – Refers to the excess of current assets over current liabilities.

***General Obligation (G.O)*** – Bonds sold to raise revenue for long-term capital financing needs. These bonds, which pledge the full faith and credit of the County must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

***General Sales and Use Tax*** – A percentage tax imposed upon the sale or consumption of goods and/or services.

***Grant*** – A contribution by a government or other organization to support a particular function or program.

***Infrastructure*** – Basic installations and facilities (i.e., roads, bridges) upon which the continuance and growth of a community depend.

***Insurance Premium Tax*** – A tax on the gross direct premiums received during the preceding year from policies for fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

***Intangibles*** – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

***Intergovernmental Revenue*** – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

***Interest Income*** – Revenue earned for the use of idle monies.

***Interfund Transfer*** – Contributions and operating transfers of cash made between the various funds of the County.

***Investment*** – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

**CLAYTON COUNTY, GEORGIA**  
**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

***Lease Purchase*** – A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

***Liability*** – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

***Line-Item Budget*** – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.

***LOST***- Local Option Sales Tax

***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.

***Mill Rate*** – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

***Modified Accrual Basis*** – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or other available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

***Operating Budget*** – The portion of the budget pertaining to daily operations and provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, fuel and capital outlay.

***Performance Measures*** – Specific quantitative and qualitative measures of work performed as an objective of the department or cost center.

***Property Tax*** – Revenue generated from the annual levy of taxes on property owners.

**CLAYTON COUNTY, GEORGIA**  
**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

***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.

***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.

***Zero-Based Budget*** – An operating, planning and budgeting process, which requires each manager to justify all dollars requested from scratch.