



MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE MONTH ENDED
JANUARY 31, 2021
(UNAUDITED)

CLAYTON
COUNTY • GEORGIA

Cc: Clayton connected



MEMORANDUM

TO: Jeffrey Turner, Chairman
District Commissioners
Detrick Stanford, Chief Operations Officer

FROM: Ramona Bivins
Chief Financial Officer

SUBJECT: Monthly Financial Report for the Period Ended January 31, 2021

DATE: February 23, 2021

This report, which includes unaudited information for the fiscal year through January, 2021 is prepared by the Finance Department as a summary of revenues and expenditures for the County's General Operating and Fire funds. The primary purpose of this monthly report is to provide information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 8

EXECUTIVE SUMMARY

This report begins with a discussion of financial activity causing noteworthy variances from a year to year or budget versus actual perspective, including notable events that occurred in January and the fiscal year 2022 budget preparation. Highlights from these activities, as well as an update of residential and commercial property tax appeals, are discussed below.

Separate discussions for the General Operating and Fire Operating Funds are provided on pages 3 – 7, followed by a summary of recurring monthly financial trends. This report continues with financial summaries for Clayton County’s General and Fire operating funds.

The County continues to experience the financial impact of the COVID-19 pandemic. Revenues with significant year to year decreases that appear to be related to the pandemic include:

- Charges for services in the General Fund decreased due to cancellation of classes and facility rentals in parks and recreation, judicial revenues, and Sheriff service fees.
- Fines and forfeitures revenues in the General Fund are down approximately \$1.2 million dollars due to reduced activities in the courts.

General operating expenditures such as travel and training and general office supplies have been affected by the pandemic. Travel and training across all departments has decreased significantly due to many training sessions being cancelled or held virtually. Also, office supplies expenditures are down in many areas due to fewer employees working on site.

Residential and Commercial Property Tax Appeals for Tax Year 2020

Notices of Current Assessment for the 2020 tax year for residential and commercial properties were mailed in early May (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 4,901 residential and commercial real property tax appeals, a 31 percent increase from the number of real property appeals filed last year. As of January 31, 2021, 59.35 percent of the appeals have been settled.

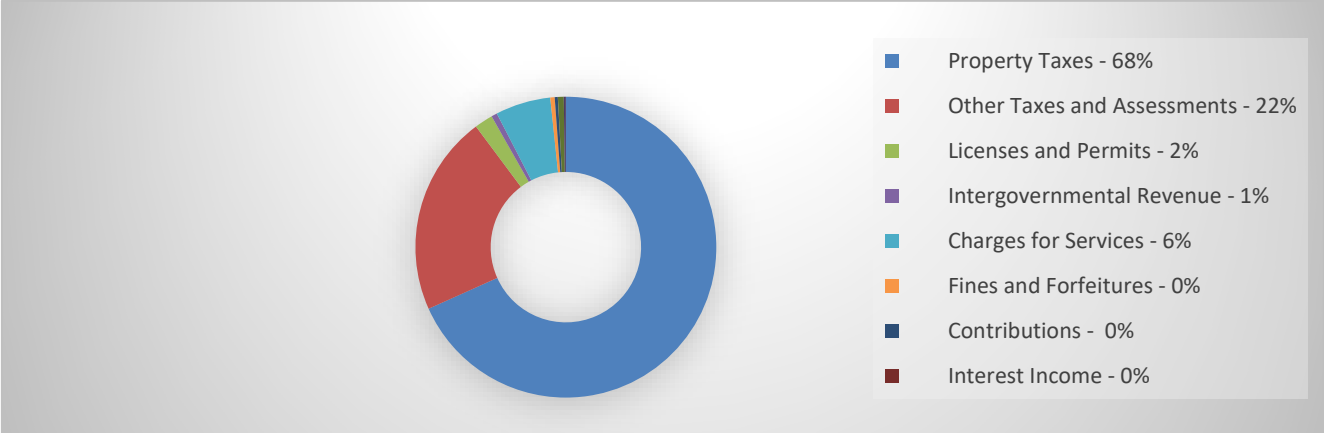
2022 Budget Preparation

The fiscal year 2022 budget planning process began mid-December. As of the date of this report, departments and elected officials have submitted their technology, capital, and operating budget requests. Meetings with departments and elected officials will be held the first two weeks of April as needed, to present their budget requests to the Chairman for consideration.

GENERAL FUND (PAGE 8)

The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County’s General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, police, correctional facility, tax commissioner, parks and recreation, senior services, health and human services, transportation, and elections.

GENERAL FUND
FY2021 YTD REVENUES BY CATEGORY



Current and prior year property taxes and motor vehicle taxes make up approximately 68 percent of year-to-date revenues in the General Fund. Total current year property taxes make up approximately 70 percent of the fund’s budgeted revenue. We have collected approximately 94% of projected tax revenue and anticipate collecting 100% of the budgeted revenue, therefore, the property tax percentage should increase as residents continue to pay current year property taxes along with the associated penalties.

Local Sales Taxes (LOST) revenues are up \$2.6 million, or 15 percent, in comparison to January 2020. Part of this increase is due to additional revenue received as a result of an audit of a large business by Georgia Department of Audits resulting in an additional \$1.3 million in sales tax revenues.

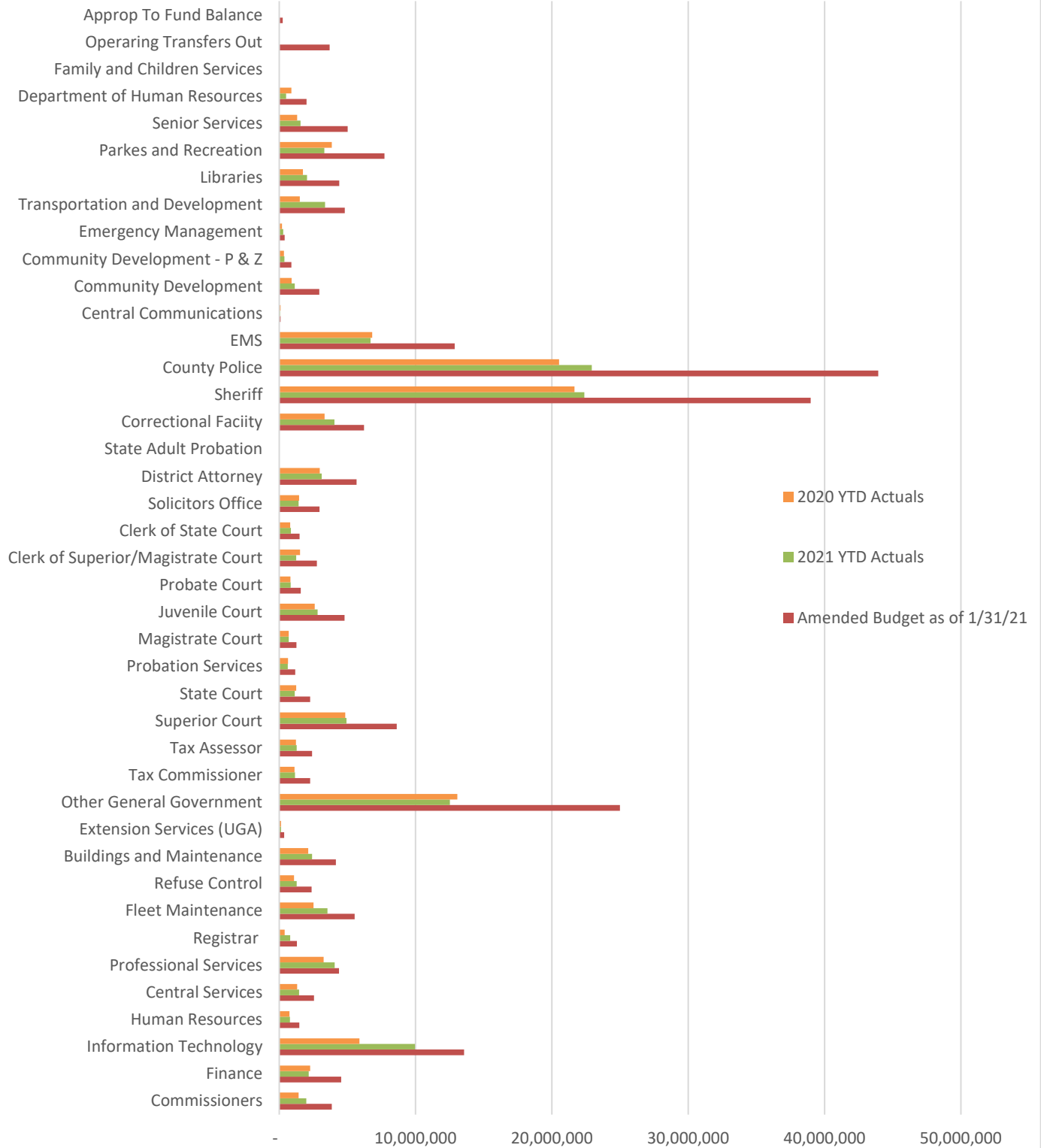
Licenses and permits revenues increased \$580,945 or 20.1 percent, in comparison to January 2020 due to an increase in building permits and business license fees paid.

Charges for services revenues are down \$3 million, or 27 percent, compared to January 2020. This is primarily due to decreases in Sheriff service fees, pretrial intervention and services fees, court supervision fees, cancellation of recreational classes and facilities rentals and emergency medical fees. These decreases can be directly contributed to court closure due to COVID-19.

Fines and Forfeitures are down approximately \$1.2 million, or 61 percent, compared to the same time last year. This is primarily due to a decrease in fines collected from court fines, school bus traffic violations and bond forfeitures, again all resulting from closures due to COVID-19.

Overall revenues are up approximately \$9.4 million, or 6 percent, compared to this same time last year. Except for charges for services and fines and forfeitures revenues, we anticipate collecting most other revenues as projected in the FY21 budget.

**GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JANUARY 2020-2021 YTD EXPENDITURES**



Based on the percentage of the fiscal year that has lapsed, departmental expenditures in the General Fund should be no more than 58% expended for the current year. Below is an explanation for areas that are trending above that percentage.

Information Technology office expenditures are at 73 percent of its total budget for this year and approximately 70 percent higher than the same time last year due to increased technology purchases required to accommodate the County's increased teleworking environment during the pandemic.

Professional Services expenditures are at 93 percent of its total budget resulting from higher litigation claims and settlements.

The Registrar's office expenditures are at 62 percent of their total budget and is up a little over 100 percent more than the same time last year due to the presidential election, a special election as well as run-offs all occurring within weeks of each other.

Fleet Maintenance is currently at 62 percent of its total budget and 41 percent higher than the same time last year due to the purchase of additional ambulances.

The Correctional Facility (Prison) has expended 65 percent of its total budget due to the consolidation of Code Enforcement into the department; expenses were incurred but corresponding budget was not transferred until February.

Central Communications is at 62 percent of their current budget due to increased personnel costs.

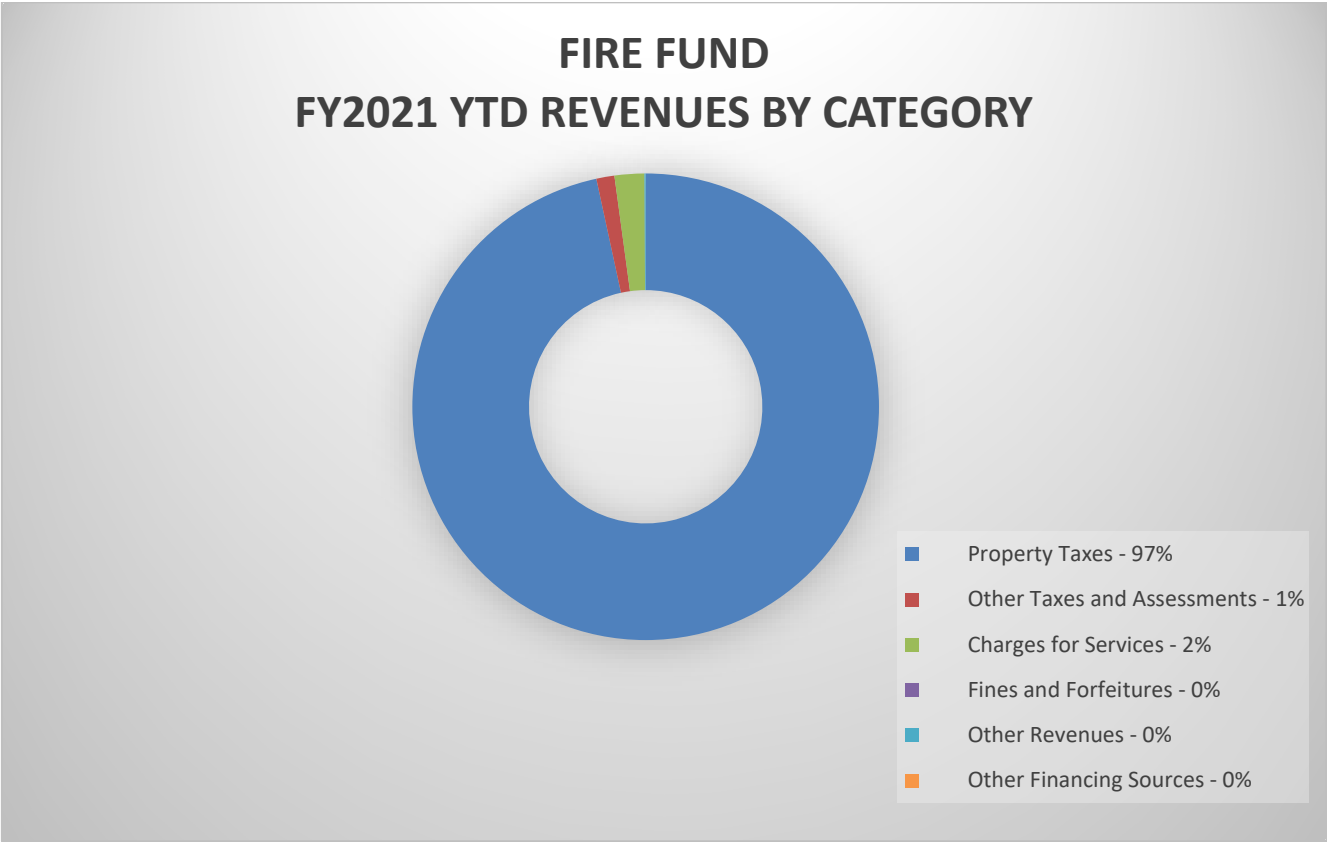
Emergency Management is at 73 percent of their current budget compared to 39 percent at the same time last year. This is due to the increased expenditures due to the pandemic.

Transportation and Development (T&D) expenditures has expended 70 percent of their current year budget. This is due to expenses for SPLOST projects performed by T&D personnel have not been transferred to the appropriate SPLOST funds.

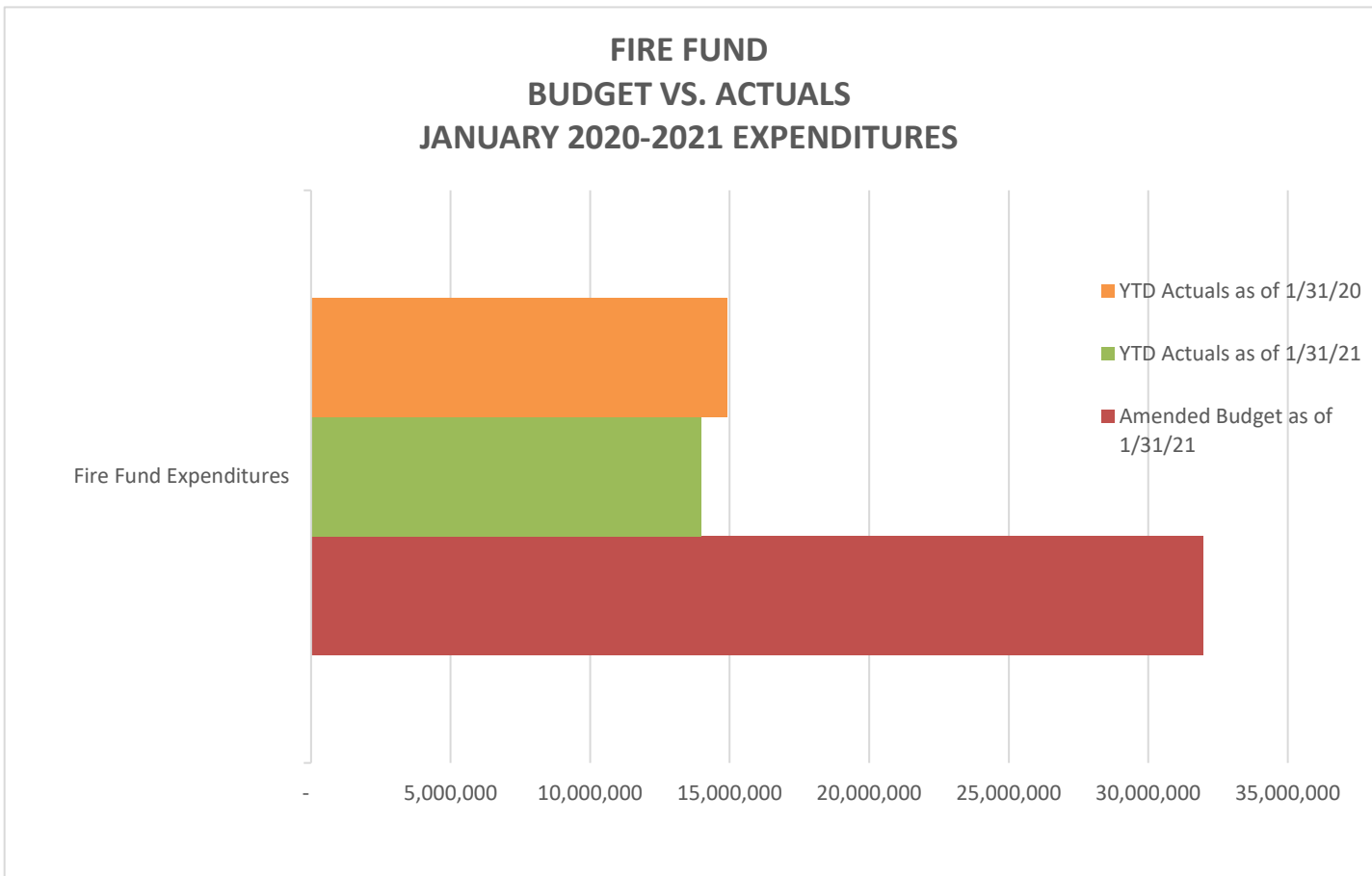
FIRE DISTRICT FUND (PAGE 10)

The Fire District Fund accounts for revenues and expenditures attributable to the Fire District. This district includes all properties within unincorporated Clayton County and for the cities of Jonesboro, Lovejoy and Lake City. Clayton County is responsible for providing fire and emergency medical protection within this district.

The main revenue source for this fund is property taxes which represents approximately 97 percent of the fund's annual budget. Current and prior year property taxes and motor vehicle taxes make up approximately 97 percent of year-to-date revenue. As of January, 99 percent of the budgeted property tax revenue has been collected with other taxes and assessment at 122 percent of budgeted revenue collected.



As shown in the chart below, expenditures in the Fire District Fund are down approximately \$0.8 million, or 6 percent below January 2020 expenditures. Overall year to date expenditures are 44 percent of the amended budget.



YTD FINANCIAL REPORT 2020 | CLAYTON COUNTY

General Fund (101)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2021				FY 2020	
	FY2021 Adopted Budget	Amended Budget as of 1/31/21	YTD Actuals as of 1/31/21	% Actuals to Amended Budget	YTD Actuals as of 1/31/20	% Actuals to Budget as of 1/31/20
Fund Balance July 1	105,985,630	105,985,630	105,985,630			
Revenues:						
Property Taxes - 68%	127,082,292	127,082,292	119,967,667	94%	109,841,350	95%
Other Taxes and Assessments - 22%	50,530,000	50,530,000	37,802,768	75%	34,775,477	66%
Licenses and Permits - 2%	7,358,100	7,402,100	3,469,314	47%	2,888,368	38%
Intergovernmental Revenue - 1%	2,268,732	2,268,732	1,100,365	49%	1,600,347	60%
Charges for Services - 6%	22,167,077	22,204,553	10,418,356	47%	14,248,323	64%
Fines and Forfeitures - 0%	3,366,200	3,366,200	834,317	25%	2,123,564	55%
Contributions - 0%	2,030,000	2,030,000	574,798	28%	362,479	20%
Interest Income - 0%	32,000	32,000	25,382	79%	12,669	42%
Other Revenues - 1%	598,500	675,813	1,090,838	161%	376,777	54%
Other Financing Sources - 0%	790,500	14,657,206	393,822	3%	43,081	0%
Revenues without Use of Fund Balance	216,223,401	230,248,896	175,677,626	76%	166,272,435	
Use of Fund Balance	12,612,532	10,238,756	-		-	
TOTAL REVENUES	228,835,933	240,487,652	175,677,626	73%	166,272,435	
Expenditures						
General Government						
Commissioners	3,815,476	3,855,911	1,981,208	51%	1,421,684	39%
Finance	4,480,768	4,534,653	2,152,967	47%	2,267,856	52%
Information Technology	9,834,653	13,562,193	9,965,825	73%	5,875,878	62%
Human Resources	1,450,296	1,466,462	776,445	53%	754,779	53%
Central Services	2,487,623	2,543,538	1,445,946	57%	1,314,413	54%
Professional Services	4,285,140	4,384,640	4,073,632	93%	3,262,048	49%
Registrar	1,266,495	1,300,858	800,438	62%	392,485	28%
Fleet Maintenance	5,503,267	5,531,633	3,542,336	64%	2,507,103	37%
Refuse Control	2,320,417	2,369,246	1,274,494	54%	1,081,958	48%
Buildings and Maintenance	3,608,513	4,149,972	2,403,451	58%	2,116,846	33%
Extension Services (UGA)	355,822	357,322	131,840	37%	137,083	36%
Other General Government	22,774,886	24,989,810	12,513,318	50%	13,057,096	43%
Total General Government	62,183,356	69,046,238	41,061,899	59%	34,189,230	
Tax Assessment and Collections						
Tax Commissioner	2,235,045	2,259,293	1,150,789	51%	1,118,277	52%
Tax Assessor	2,353,982	2,400,339	1,278,901	53%	1,229,563	52%
Total Tax Assessment and Collections	4,589,027	4,659,632	2,429,690	52%	2,347,840	

YTD FINANCIAL REPORT 2020 | CLAYTON COUNTY

General Fund (101)

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	FY 2021			FY 2020		
	FY2021 Adopted Budget	Amended Budget as of 1/31/21	YTD Actuals as of 1/31/21	% Actuals to Amended Budget	YTD Actuals as of 1/31/20	% Actuals to Budget as of 1/31/20
Courts and Law Enforcement						
Superior Court	8,313,266	8,617,264	4,936,348	57%	4,836,938	56%
State Court	2,262,196	2,270,279	1,145,692	50%	1,233,928	55%
Probation Services	1,142,303	1,170,025	632,300	54%	640,385	56%
Magistrate Court	1,254,681	1,261,803	698,867	55%	692,329	56%
Juvenile Court	4,697,462	4,785,843	2,804,273	59%	2,608,059	56%
Probate Court	1,495,718	1,574,849	842,608	54%	810,739	56%
Clerk of Superior/Magistrate Court	2,705,670	2,760,633	1,249,553	45%	1,518,259	56%
Clerk of State Court	1,463,901	1,497,847	854,016	57%	806,766	57%
Solicitors Office	2,701,281	2,959,406	1,420,676	48%	1,448,454	55%
District Attorney	5,540,934	5,667,066	3,120,935	55%	2,968,151	55%
State Adult Probation	4,084	4,084	232	6%	1,783	44%
Correctional Facility	5,801,174	6,218,669	4,051,170	65%	3,331,475	55%
Sheriff	38,488,906	38,975,774	22,377,095	57%	21,662,930	57%
Total Courts and Law Enforcement	75,871,576	77,763,542	44,133,764	57%	42,560,197	
Public Safety						
County Police	43,066,617	43,923,792	22,924,530	52%	20,528,377	52%
Narcotics Unit	20,916	21,446	8,029	37%	4,960	13%
EMS	12,559,319	12,860,309	6,685,862	52%	6,810,368	54%
Central Communications	97,291	100,525	60,954	61%	95,628	60%
Community Development	2,915,898	2,941,936	1,129,097	38%	915,329	29%
Community Development - Planning and Zoning	868,955	883,324	372,021	42%	349,464	43%
Emergency Management	290,388	397,376	289,308	73%	207,896	46%
Total Public Safety	59,819,384	61,128,708	31,469,800	51%	28,912,021	
Other						
Transportation and Development	4,686,619	4,803,864	3,367,226	70%	1,498,773	26%
Libraries	4,321,637	4,403,495	2,034,284	46%	1,740,654	41%
Parkes and Recreation	7,623,865	7,721,491	3,313,204	43%	3,857,533	55%
Senior Services	4,976,572	5,016,344	1,562,434	31%	1,318,043	47%
Total Other	21,608,693	21,945,194	10,277,147	47%	8,415,003	
Health and Welfare						
Department of Human Resources	1,167,000	2,002,884	507,404	25%	886,937	62%
Family and Children Services	-	-	-	0%	-	0%
Total Health and Welfare	1,167,000	2,002,884	507,404	25%	886,937	
Other Financing Uses						
Operaring Transfers Out	3,596,897	3,691,454	-	0%	-	0%
Approp To Fund Balance	-	250,000	-	-	-	0%
Total Other Financing Uses	3,596,897	3,941,454	-	0%	-	
Total Expenses	228,835,933	240,487,652	129,879,704	54%	117,311,227	-
Projected Fund Balance June 30	93,373,098	95,746,874				
Fund Balance as of Repot Date			151,783,552			

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Fire Fund (201)

The Fire District Fund accounts for revenues and expenditures attributable to the Fire District. This district includes all properties within unincorporated Clayton County and the cities of Jonesboro, Lovejoy and Lake City. Clayton County is responsible for providing fire protection within this district.

	FY 2021				FY 2020	
	2021 Adopted Budget	Amended Budget as of 1/31/21	YTD Actuals as of 1/31/21	% Actuals to Amended Budget	YTD Actuals as of 1/31/20	% Actuals to Budget as of 1/31/20
Fund Balance July 1	13,477,167	13,477,167	13,477,167			
Revenues:						
Property Taxes - 99%	25,727,642	25,727,642	25,448,739	99%	22,846,560	88%
Other Taxes and Assessments - 122%	270,700	270,700	329,101	122%	30,742	11%
Charges for Services - 86%	633,700	633,700	542,268	86%	501,037	91%
Fines and Forfeitures - 0%	3,000	3,000	-	0%	-	0%
Other Revenues - 75%	30,000	30,000	22,593	75%	14,051	47%
Other Financing Sources - 0%	-	-	-	0%	-	0%
Revenues without Use of Fund Balance	26,665,042	26,665,042	26,342,701	99%	23,392,390	
Use of Fund Balance	-	6,542,182	-		-	
TOTAL REVENUES	26,665,042	33,207,224	26,342,701	79%	23,392,390	
		96%				
Expenditures						
General Government						
Fire Fund Expenditures	26,665,042	31,957,224	13,993,762	44%	14,892,236	50%
Total General Government	26,665,042	31,957,224	13,993,762	44%	14,892,236	
Other Financing Uses						
Operating Transfers Out	-	1,250,000	-	0%	-	0%
Approp To Fund Balance	-	-	-		-	0%
Total Other Financing Uses	-	1,250,000	-	0%	-	
Total Expenses	26,665,042	33,207,224	13,993,762	42%	14,892,236	
Projected Fund Balance June 30	13,477,167	6,934,985				
Fund Balance as of Report Date			25,826,106			