CLAYTON COUNTY, GEORGIA

ANNUAL BUDGET

FISCAL YEAR ENDED JUNE 30, 2011

CLAYTON COUNTY, GEORGIA

ANNUAL OPERATING BUDGET
FISCAL YEAR 2011

BOARD OF COMMISSIONERS

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

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

CLAYTON COUNTY
BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Vice-Chairman Wole Ralph

Chairman Eldrin Bell

Commissioner Sonna Singleton
Commissioner Gail Hambrick

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clayton County, Georgia for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

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Clayton County Board of Commissioners

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

Angela Jackson, Director

Fiscal Year 2011 Budget Message

June 29, 2010

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

In accordance with state law, the annual operating budget for Clayton County, Georgia for fiscal year ending June 30, 2011 is attached hereto. The budget was adopted on June 29, 2010. The primary purpose of the County's budget and budgetary process is to develop, adopt and implement a fiscally sound and sustainable plan for accomplishing the mission of the Board. Due to difficult economic circumstances felt across the nation, there is a critical need to find a balance between preserving essential services for Clayton County residents while minimizing tax increases on residents.

The Fiscal Year (FY) 2011 general fund budget totals $166.6 million, a decrease of $10.2 million or 5.7% from the FY 2010 adopted budget. The budget is $12.5 million below the prior year's amended budget. Significant declines in residential values (22%) and motor vehicle taxes (50%) contributed toward the $10 million decline in property tax revenues. The decline in motor vehicle taxes was attributable to the relocation of the car rental industry to Fulton County. The aforementioned reductions coupled with the loss of impact fees ($2 million) associated with the fifth runway created major funding issues for the FY 2011 budget. Following is a summary of the more noteworthy changes by budget type and category.

The Operating Budget

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

Revenues:

- *Property Taxes*
  Property tax revenue continues to be the most significant revenue source; however, Clayton County is facing the same situation as the nation in regards to stagnant and declining property values. The tax digest for the budget is 12% lower than the prior year. The millage credit is lower in the budget meaning a higher net mill rate, if left unchanged. To avoid increasing taxes on citizens, the gross mill rate will be reduced to 16.439 from 16.453. A reduction in the gross mill rate maintains the net mill rate at the prior year's level, 11.436 mills.

The maintenance and operations (M&O) mill rate is set at a level to correspond with the budgeted revenue total as a means of maintaining, not increasing the current tax burden on citizens. The table below shows the relationship between the base millage, the 1% Local Option Sales Tax Credit, the net M&O millage for the General Fund and the taxes generated as a result of the corresponding millage rates. The FY 2011 Digest column is based on a preliminary digest dated April 21, 2010 and tentative proposed millage rates. Clayton County adopts a millage rate in July. The table illustrates the need for a lower gross millage rate to maintain the same net millage as the prior year.

	FY 2010 Digest	FY 2011 Digest
Net Assessed Digest Value	$8,359,690,649	$7,397,033,296
Base Millage	16.453	16.439
Millage Credit 1% LOST Tax	(5.017)	(5.003)
Net Mill Rate	11.436	11.436
Gross Property Tax Levy	$95,599,791	$84,592,735
Net Collected @ 95%	$90,819,802	$78,671,244

The 1% LOST rebate amount for FY 2011 is $37,007,357 which is less than the $41,942,199 rebated in FY 2010. Therefore, whenever the 1% LOST tax decreases from the prior year; it results in a millage credit that is less than the prior year. The 1% LOST rebate millage for FY 2010 was 5.017 compared to 5.003 for FY 2011. The General Fund and the Fire Fund base millage rates are 16.439 and 3.90 respectively, which represents a small decrease in the general fund gross millage rate.

- *Other taxes and assessments*
  Other taxes and assessments; which, includes local option sales taxes as its largest category, are projected to be 3% lower than the FY 2010 amended budget. Licenses and permits are projected to be 13% lower than the prior year. Charges for services and Fines and Forfeitures have dropped 15% and 12% consecutively.

Due to the challenges facing the County in regards to lower revenue collection, expenses must be lowered comparably and/or additional revenues identified to meet the projected budgetary needs. The FY 2011 budget represents an ongoing commitment from the County to invest in its future and efficiently manage its resources.

Expenses:

- *Personnel*

In an effort to close the financial gap created by a major decline in revenues, four furlough days were added resulting in a reduction of ($1.497 million) in salaries, wages and benefits. Only positions critical to the function of departments were added. In total ten positions were added for the District Attorney's Office, the Solicitor's Office and the Department of Aging (for the opening of the Wellness Center attached to the Frank Bailey Senior Center). Like the FY 2010 budget, the FY 2011 budget does not include any payroll enhancements. The last increase in pay awarded to Clayton County Employees was 2.50% at a cost to the County of $2,227,208 during the FY 2008 budget. Also included in the

FY 2008 budget were reclassifications as researched and recommended by the Personnel Department at a cost of 960,644.

- *Vehicle Replacement Reserve*
  The County has utilized a vehicle replacement reserve account since FY 2006. The value of the reserve for FY 2011 is $800,000, a decrease of $500,000 from the FY 2010 budget. Public Safety has been given a directive to purchase vehicles from drug funds to save general fund dollars. Vehicles beyond repair or where the repair cost exceeds the value of the vehicle are replaced from the reserve after being evaluated by Fleet Maintenance. Prior to FY 2006, each County vehicle was assigned a score based on a point system which evaluated vehicles based on repair costs, age and mileage. Fiscal Year 2005 was the last year the point system was utilized and $2,002,000 was spent to replace vehicles.

The Capital Budget

Capital in the proposed FY 2011 budget has been limited to $1,399,094 in the General Fund and to purchases made from 2004 Special Purpose Local Option Sales Tax (SPLOST) collections and the 2009 SPLOST collections.

- *Special Purpose Local Option Sales Tax (2004)*
  The old SPLOST as it is commonly known ended December 2008 and generated approximated $260 million dollars in revenue over a five year period of time. Approximately $200 million was allocated for a Road Infrastructure Improvement Program which included maintenance projects such as resurfacing approximately 556 miles of road, upgrading bridges and culverts, upgrading storm drainage systems in older subdivisions and improving 31 railroad crossings. The road program encompassed various safety projects including installation of 96 miles of sidewalk, improved access and traffic congestion at schools, upgrading the traffic control center, installing additional cameras, fiber optic communication cables and variable message signs, installing school flashers for every school, adding reduced speed zone signs, installing pedestrian crosswalks and improving roadway shoulders. The road program also included road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads and paving 8 dirt roads. The old SPLOST generated approximately 60 million over the same five year period to fund construction of needed recreation centers.

  Of the broad plan above, the J. Charley Griswell Senior Center, the Virginia Burton Gray Recreation Center and the Carl G. Rhodenizer Recreation Center opened in July 2006, March 2007 and July 2007 respectively. The Clayton County Board of Commissioners in conjunction with the Department of Parks and Recreation is developing a plan for the 4th, 5th and 6th recreation center and construction will begin in FY 2011. Construction is not scheduled to be complete until FY 2012 eliminating the need to allocate operating funds from the general fund coffers. The FY 2011 budget also includes $41 million for various road, bridge, sidewalk, equipment, storm water and traffic signal improvements.

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

  The new SPLOST as it is commonly known is projected to begin generating revenue in January 2009 with collections being deposited in March 2009. The term of the new SPLOST will be 6 years and is estimated to generate $305 million for County and City projects. The new SPLOST will be distributed among the cities and County based on the formula utilized for the Local Option Sales Tax (LOST). The cities will receive 25.15% in aggregate and the County will receive 74.85%. The formula is used after the cost of the level 1 project (Juvenile Justice Center - $15 million) has been deducted. The County intends on spending $217 million on the following projects: (1) Police precincts in the Northeast, Northwest and Southwest areas of the County, (2) Additional police vehicles, (3) Animal Control offices and kennels, (4) Multipurpose Fire Department (training) building , (5) Ladder truck, Fire engines and Ambulances, (6) Expansion of correctional facilities to include a new dormitory, visitation area and medical and holding cells (7) Parks and Recreation Administration /Operations Center, (8) Park upgrades to include greenspace and trails, (9) Two Senior Centers in the Southwest and Northeast areas of the County, (10) Two libraries in the Northeast and Northwest areas of the County, (11) Countywide public safety digital network design and construction $23 million (12) County Record Center, (13) a Fueling center and emergency fuel storage location and (14) a continuation of the Road Infrastructure Program which includes maintenance, safety and road improvement projects driven by Transportation and Development.

  Construction of the Juvenile Justice Center will begin in FY 2011; however, it will not be complete until FY 2012 alleviating the need for the allocation of general fund operating dollars. The services of a project manager to administer the new SPLOST will be retained. He in conjunction with the Board will determine the timing of projects for the duration of the SPLOST enabling the creation of a capital budget.

Budget Comparison by Fund

The following table shows the FY 2011 adopted budget compared to the FY 2010 amended budget, detailed by fund. Changes between the FY 2011 budget and the FY 2010 amended budget will only be discussed if the change is greater than 10%.

Clayton County, Georgia Operating Budget Comparison FY 2010 Amended Budget and FY 2011 Budget By Fund			
FUND	**FY 2010 Amended**	**FY 2011 Budget**	**% Change**
General Fund	179,144,149	166,614,535	-7.0%
Special Revenue Funds			
Fire District Fund	21,837,313	20,597,013	-5.7%
Park and Recreation Fund	1,124,312	708,237	-37.0%
Hotel and Motel Tax Fund	447,000	650,081	45.4%
Tourism Authority Fund	665,000	629,250	-5.4%
Emergency Telephone System Fund	4,054,073	4,091,776	0.9%
Federal Narcotics Fund	1,089,180	350,260	-67.8%
State Narcotics Fund	127,589	110,000	-13.8%
Jail Construction and Staffing Fund	673,600	771,600	14.5%
Juvenile Supplemental Services Fund	29,000	22,000	-24.1%
Drug Abuse Treatment and Education Fund	94,500	94,040	-0.5%
Alternative Dispute Resolution Fund	239,628	224,668	-6.2%
Victim Assistance Fund	575,084	634,858	10.4%
Domestic Seminars Fund	22,500	22,500	0.0%
State Court Technology Fee Fund	157,960	175,000	10.8%
Law Library Fund	101,869	103,417	1.5%
Clayton Collaborative Fund	138,159	12,500	-91.0%
Aging Grant Fund	1,136,050	369,224	-67.5%
Housing & Urban Development Fund	20,029,276	0	-100.0%
Street Lights Fund	1,398,174	1,364,262	-2.4%
Other County Grants Fund	16,686,834	381,890	-97.7%
Ellenwood TAD Fund	476,687	955,750	100.5%
Capital Project Funds			
Road & Recreation Projects	114,870,341	0	-100.0%
SPLOST 2009	42,185,500	37,200,000	100.0%
Health Department Capital Project Fund	0	0	100.0%
Ellenwood TAD Capital Projects Fund	425,000	955,750	100.0%
Debt Service Fund	1,480,945	2,481,562	67.6%
Enterprise Funds			
Landfill	2,527,199	2,462,723	-2.6%
Airport	1,257,644	1,042,196	-17.1%
Public Transit Fund	9,919,414	0	-100.0%
Internal Service Funds			
Workers Compensation Fund	1,413,062	1,289,000	-8.8%
Medical Self Insurance Fund	23,395,402	21,310,031	-8.9%
Total Operating Budget	447,722,444	265,624,123	-40.7%

The Parks and Recreation Fund decreased 37% due to the separation of Senior Services and Aging from Parks and Recreation.

The Hotel and Motel Tax Fund increased due to state legislation allowing Counties to increase the percentage (from 2% to 3%) charged on hotel/motel stays.

The Federal and State Narcotics funds both appear to be declining, 67.8% and 13.8% respectively compared to the prior year; however, both funds experienced increases in the FY 2010 budget due to large drug busts being made during the year. The FY 2011 budget can not anticipate that level of drug activity to be a reoccurring factor.

The Jail Construction and Staffing Fund increased 14.5% as a result of increasing it to correlate closer with the surcharge received from monies fined in Superior and State Court.

The Juvenile Supplemental Services Fund decreased 24% due to the availability of more alternative services being offered by the court to offenders.

The State Court Technology Fee Fund is driven by a surcharge on court fines and is therefore projected to increase by 10.8% due to the increase in court fines.

The Clayton Collaborative Fund, the Aging Grant Fund, the Housing and Urban Development Fund, and the Other County Grants Fund all appear to have been reduced for FY 2011; 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 Ellenwood TAD special revenue fund as well as the related capital projects fund is driven by activity within the Ellenwood TAD. Business activity within the area has increased; therefore, so has the tax revenue generated as a result of the new businesses.

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

The Debt Service Fund increased 68% due to the time arising to begin principal payments on the Gateway bonds.

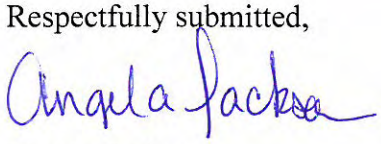
The Airport Fund declined 17% as a reflection of lower revenue collection generated by flight activity and fuel sales.

The Public Transit Fund decreased due to the elimination of the transit system March 31, 2010.

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

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

Respectfully submitted,



Angela Jackson
Director of Finance

READER'S GUIDE

INTRODUCTION

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

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

BUDGET SUMMARY SECTION

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

POLICIES AND PROCEDURES

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

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- Financial impact of Capital Expenditures and Capital Projects on the Operating Budget
- Fixed Assets

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

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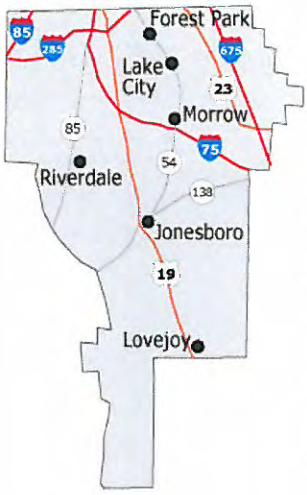
- Salary Ranges for Classified Positions
- Glossary
- Fund Matrix

History of Clayton County

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

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



Jonesboro – The city of Jonesboro incorporated in 1859 and is the fictionalized setting for Margaret Mitchell's "Gone with the Wind" novel. The population in 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

History of Clayton County continued

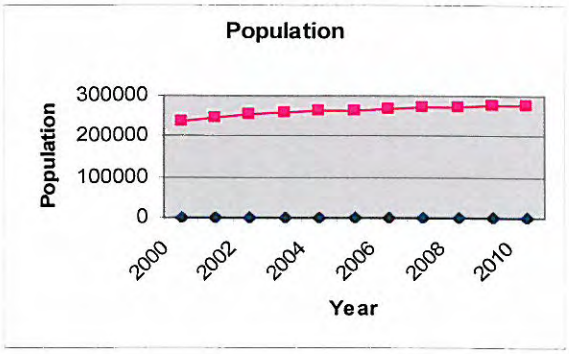
Clayton County's first courthouse was a wooden structure that was burned in 1864 during Sherman's March to the Sea. A new two story brick courthouse was constructed in 1869. It was used until 1898 when it became a Masonic Lodge and it is still utilized as a Lodge today. In 1898 a larger courthouse with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

Population



Clayton County experienced a dramatic surge in population from 10,260 in 1930 to 150,357 in 1980, making it one of the fastest growing Counties in the state. The close proximity to downtown Atlanta makes it a prime location for commuters to live, shop and attend various activities. The growth continued from 1990 to 2000 with the population growing at a 29.9% rate. The population increased from 236,517 in 2000 to 277,460 in 2010 a growth rate of 17.3% over the last ten years.

Governmental Structure

The governing authority of Clayton County is a Board of Commissioners consisting of four elected commissioners and one elected chairman. The Vice-Chairman designation 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. The Board may appoint a Chief of Staff who monitors county operations and ensure that all daily functions are managed in accordance with the policies of the Board of Commissioners. Clayton County is in the 13th and 5th congressional districts, 34th and 44th state senatorial districts, and 60th, 62nd, 74th, 75th, 76th, 77th, and 78th state house districts. Under Georgia Code 36-5-22.1, amended by House Bill No. 1815, the County Government Authority (Board of Commissioners) has original and exclusive jurisdiction over the following:

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

Services Provided by Clayton County

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

Clayton County provides a complete range of services to its citizens to include the following: police and fire protection, emergency medical services, 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. The Clayton County Police Department is housed in a modern 94,000 square foot building constructed in 2004.

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

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

Services Provided by Clayton County continued

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

Clayton County's Tara Field provides easy commercial aviation access to locations in the surrounding areas.

Services Provided by Clayton County continued

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 major 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.

Quality and distinction describe Clayton County's educational institutions, where programs, facilities and faculty produce educated young men and women prepared for college or career. From preschool to 12th grade, the nearly 49,341 students enrolled in the sixty-three Clayton County Public Schools have access to some of the best instructional programs in the country. The school system has 3,331 full and part-time teachers. Nearly 50% of the teaching staff holds advanced degrees, and many have earned achievement awards on state, national and international levels. Clayton County Schools rank among the top in the country for access to technology. Facilities include sophisticated computer networks, technology labs, a fully equipped TV production studio and a 1,800 seat Performing Arts Center. In April 2009, the Clayton County School system was re-certified by the Southern Association of Colleges and Schools.

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

Services Provided by Clayton County continued

Clayton College and State University is the only university in Georgia to offer both academic and vocational degrees. The ever expanding college has over six thousand students preparing for more than forty majors. People are served annually through the second largest continuing education program in Georgia, small business and international business development programs, a mobile computer learning lab and other community outreach programs.

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

The Clayton County International Park Complex provides a top notch venue for concerts and activities for citizens of all ages. This World Class complex hosted the 1996 Olympic Volleyball games.

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

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

Services Provided by Clayton County continued

Over 160,000 fans attend the NASCAR Winston Cup racing in May 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 in jazz and classical music to the metro Atlanta area since 1991.

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

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

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

Clayton County Mission Statement

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

Major Initiatives for Fiscal Year 2011 and the Future

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

National and Global Economic Conditions and Outlook

As part of the ongoing budget process the County continually reviews and monitors economic data at the national level. The current economic recession continues to severely impact the local economy. The recession was precipitated by a drop in house prices and housing starts, which abruptly undermined the solvency of financial institutions holding mortgages and severely disrupted the functioning of financial markets. Those recessionary pressures were largely offset for a time by strong growth of exports and by government policies that included a significant increase in stimulus funds from the federal government. While the impact of the effectiveness of the stimulus to the overall economy remains in question, the benefit to local governments helped to offset many local spending cuts.

Normally, sharp contractions in economic activity are followed by rapid rebounds; however, it is anticipated that the recovery in 2010 and 2011 will be slow. Although financial conditions have improved, the pace of improvement will be restrained because it will take time for financial institutions to recover from losses due to loan defaults. As a result, borrowers will continue to find the terms and availability of credit limited, which will increase the cost of capital and hold back the growth of investment and consumption, dampening economic activity for a few years. Unemployment remains at very high levels, with only moderate job growth expected to occur in the near term.

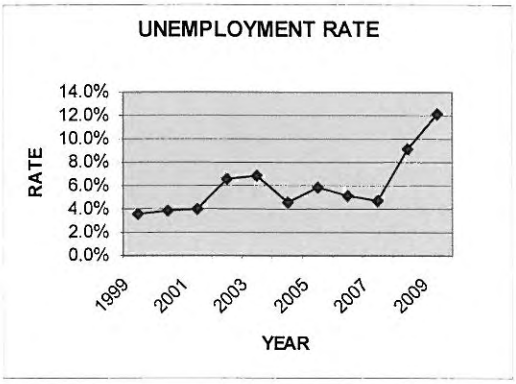
Similarly, the excess supply of vacant houses is expected to suppress the typical rebound in housing construction. Spending also will be muted as households continue to adjust to the large declines in income over the past few years. Last, foreign economies will not provide an offsetting boost in demand. Economic growth overseas remained strong during the housing collapse; however, growing concerns over debt levels of several European countries is hampering those economies. Those countries are now seeing a weakening economy and are not likely to provide any support to the recovery.

Revenues generated by state and local governments continue significantly decrease due to the downturn in economic activity. Local governments have seen a large drop off in both sales tax revenues as well as lower property assessments. In response to lower-than-expected revenues and requirements for balanced budgets, state and local governments are significantly cutting back spending.

A major source of uncertainty in this outlook is the degree and persistence of turmoil in financial markets and the resulting impact on the future course of the economy. It is possible that the extensive support that the Federal Reserve and the Department of the Treasury have provided to banks and other financial institutions and have promised to continue to provide will soon end. While stability has been restored a measure of confidence that will permit a rapid rebound in economic activity does not currently exist. Alternatively, with the expiration of the homebuyer tax credits, house prices may generate further losses on mortgage-backed securities. Furthermore, foreign lenders, who have recently been willing to lend to the U.S. government on very advantageous terms, have become less willing to do so, resulting from the debt crisis in Europe.

Local Economic Conditions and Outlook

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



The nationwide housing slump began to impact Clayton County during 2008. Sales of new and existing homes began to drop. The local foreclosure rate began to increase as the unemployment rate began to sharply rise and directly impact the County. The graph pictured to the left details the significant increase in the local unemployment rate. As large employers throughout the Greater Atlanta area cut their workforce, the impact was felt in many local economies. During the past three years Clayton County's unemployment rate has increased from 6.5% to 12.1%.

Job growth and job creation are essential components for a successful local economy. Clayton County has aggressively targeted new jobs to provide an ever expanding economic base for the community. During fiscal year 2010, Clayton County saw the employment base expand with the addition of several new employers. The FAA opened a new office employing 400. A FedEx Smart Post opened a new distribution center bringing 200 new jobs to Clayton County. ITT Technical and Comfort Suites added 70 new jobs to the County.

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

Clayton County
Top Ten Major Employers

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

Clayton County
Top Ten Property Taxpayers

Taxpayer:	Assessed Value	Percentage:
Delta Airlines	1,052,745,323	11.04%
Air Tran Airways	156,916,487	1.65%
Georgia Power	114,577,982	1.20%
City of Atlanta	92,557,359	0.97%
Atlantic Southeast	89,682,513	0.94%
AMB Partners (Comair)	53,260,900	0.56%
Fedex Ground	43,144,568	0.45%
Bellsouth	36,017,587	0.38%
Atlanta Gas Light	33,226,192	0.35%
Southlake Mall	29,352,522	0.31%
Subtotal of 10 largest	1,701,481,433	17.85%

Local Economic Conditions and Outlook continued

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

The primary local economic driver of the community is Hartsfield-Jackson Atlanta International Airport, supplying thousands of jobs, tax revenues and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's second largest cargo facility and country's busiest airport, serving over 88 million passengers in 2009. The Airport and supporting businesses, employ over 56,000 individuals making it the largest employer in the state. The economic benefit to the metro area is estimated to exceed $23.5 billion dollars.

In 2009 the Clayton County Board of Commissioners has established a Tax Allocation District in the area surrounding the Jackson-Hartsfield Airport to support and promote growth in the area adjacent to the airport. The County will utilize this powerful development tool to focus on rebuilding the area around the Hartsfield-Jackson Airport.

Historically, there has been a correlation between the health of the local and national economy and the level of spending by consumers with local businesses in the County. Since many of the primary revenue sources for the County result from sales of goods in the area, these revenue sources at least in part are a reflection of the drop in consumer spending that has impacted the economy nationwide. As with many local counties, the sales tax revenues have continued decreasing revealing that local consumers are holding back on spending. As costs increase for items such as gas and food consumers are cutting back on purchases relating to discretionary spending.

Clayton County continues to foster an environment which is conducive to new and existing employers in order to keep the unemployment rate down. The County has increased the focus on Economic Development to attract employers who are a good match with the area. Skilled and educated employees are readily available for businesses that have decided to set up operations within the County. The County is providing an environment and must continue to have the foresight to budget conservatively to endure times such as these while still providing citizens with necessary services and programs.

The budget for FY 2011 was prepared after careful consideration of many difficult challenges, including finding the proper balance between maintenance of existing taxpayer services versus taxpayer increases, repair and maintenance on roads, bridges, buildings and equipment, and the employee compensation package. The economy's downturn has made existing challenges even more difficult.

The most important assets of Clayton County are its citizens; therefore, taxpayers should have access to governmental and judicial services. Several of the County's departments are enhancing their websites with forms that can be completed online and fees that can be paid online. Currently, there are several forms for the Clerk of Superior/Magistrate Courts available online. The forms include case initiation forms, witness subpoenas, disposition forms, case-filing information forms

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

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

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

Repair and maintenance on roads and bridges is a necessity that most citizens don't consider until an unfortunate accident occurs. Clayton County attempts to avoid those types of incidents by taking preventative measures to keep roads and bridges operational. Currently some of the bridges in the County are not able to sustain the weight of school buses. Although the cost to repair a bridge is substantial, it is definitely a major priority in this year's budget to repair weak bridges because it endangers the lives of Clayton County Citizens. As new residents continue to move into the County, they bring with them an immediate impact on traffic flows. With each additional vehicle on the road, the potential for problems 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 $125.5 million in the new SPLOST for road maintenance, safety and improvement projects to be spent over the next five years.

Employees are also an important component to Clayton County. They are responsible for providing essential services to the citizens in a timely, efficient and productive manner. The 2011 budget does not include any merit or cost of living pay increases for County employees. Personnel benefits are also considered to be a part of the compensation package. Fringe benefit projections are based on the approved positions within each department. The budget for the County and Employees portion of group insurance, are based on the new June 30, 2010 rates.

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

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

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

Senior adult recreation is essential for many of Clayton County's active older citizens. Senior 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, and yoga), billiards room, ceramics classroom, arts and crafts classroom, an indoor swimming pool and full service locker rooms.

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

The center will also host classes in computer technology, writing and various other artistic disciplines. Senior citizens will meet for many other activities and trips. They will have water aerobics and other programs available for sign-up. Senior centers are necessary to protect the quality of life for Clayton County's active older people. The need for another center arose because of the increasing number of senior citizens and a desire to reduce the distance seniors need to travel to reach a center.

Clayton County is so committed to providing the best services for seniors that during 2009 the Board of Commissioners created a new functional area dedicated to Senior Services. The Senior Services Division will provide specific focus on the ever growing senior population of Clayton County.

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

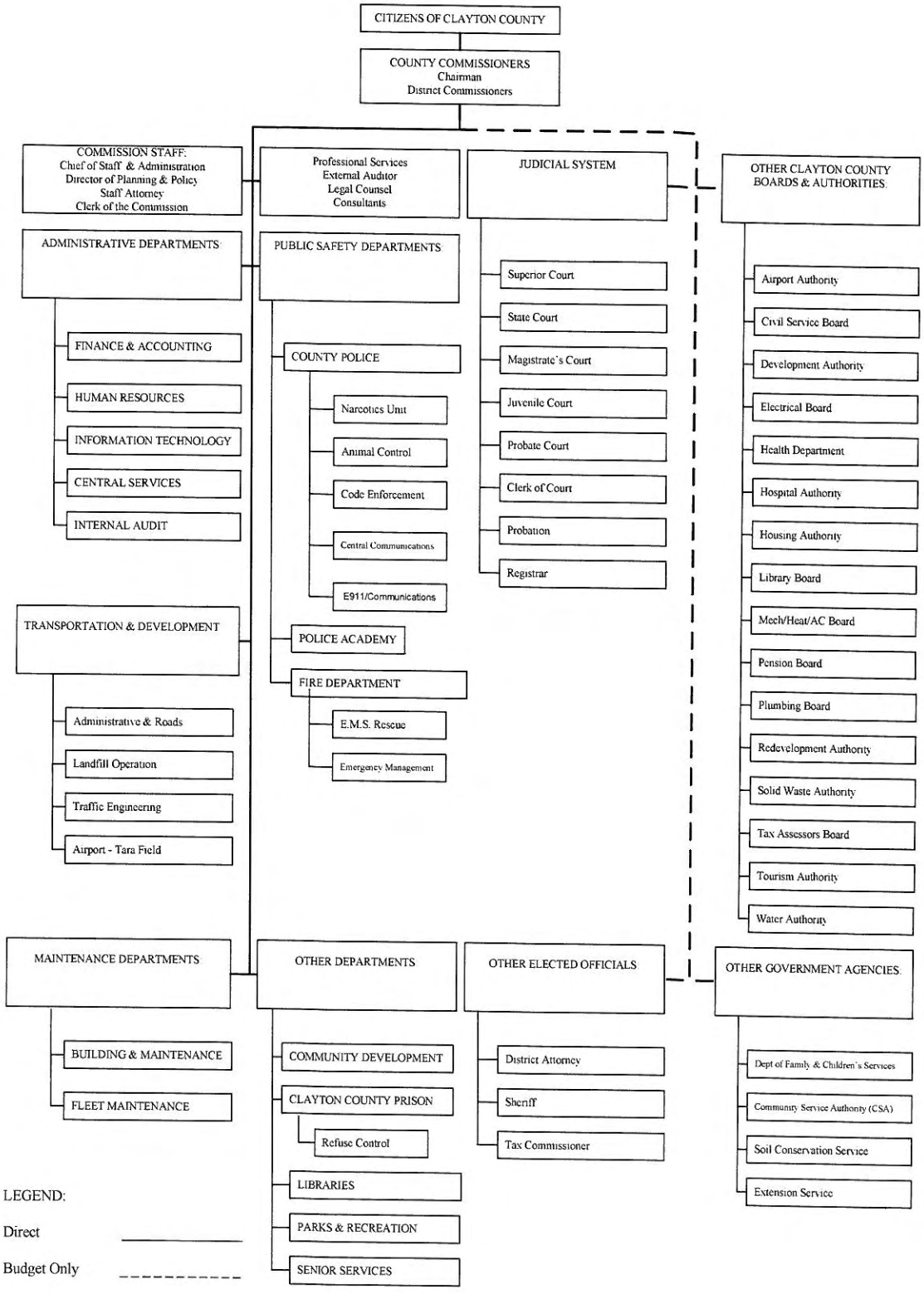
The new Steve Lunquist Aquatic Center opened to citizens in spring 2006. The multi-purpose Center serves as a focal point for youth involvement as well as provide all citizens with a place to enjoy a variety of sports activities.

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

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

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

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


CITIZENS OF CLAYTON COUNTY
COUNTY COMMISSIONERS
Chairman
District Commissioners
COMMISSION STAFF:
Chief of Staff & Administration
Director of Planning & Policy
Staff Attorney
Clerk of the Commission
Professional Services
External Auditor
Legal Counsel
Consultants
JUDICIAL SYSTEM
OTHER CLAYTON COUNTY BOARDS & AUTHORITIES:
ADMINISTRATIVE DEPARTMENTS
PUBLIC SAFETY DEPARTMENTS
FINANCE & ACCOUNTING
HUMAN RESOURCES
INFORMATION TECHNOLOGY
CENTRAL SERVICES
INTERNAL AUDIT
COUNTY POLICE
Narcotics Unit
Animal Control
Code Enforcement
Central Communications
E911/Communications
POLICE ACADEMY
FIRE DEPARTMENT
E.M.S. Rescue
Emergency Management
Superior Court
State Court
Magistrate's Court
Juvenile Court
Probate Court
Clerk of Court
Probation
Registrar
Airport Authority
Civil Service Board
Development Authority
Electrical Board
Health Department
Hospital Authority
Housing Authority
Library Board
Mech/Heat/AC Board
Pension Board
Plumbing Board
Redevelopment Authority
Solid Waste Authority
Tax Assessors Board
Tourism Authority
Water Authority
TRANSPORTATION & DEVELOPMENT
Administrative & Roads
Landfill Operation
Traffic Engineering
Airport - Tara Field
MAINTENANCE DEPARTMENTS
OTHER DEPARTMENTS
OTHER ELECTED OFFICIALS
OTHER GOVERNMENT AGENCIES
BUILDING & MAINTENANCE
FLEET MAINTENANCE
COMMUNITY DEVELOPMENT
CLAYTON COUNTY PRISON
Refuse Control
LIBRARIES
PARKS & RECREATION
SENIOR SERVICES
District Attorney
Sheriff
Tax Commissioner
Dept of Family & Children's Services
Community Service Authority (CSA)
Soil Conservation Service
Extension Service
LEGEND:
Direct
Budget Only

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2011
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
BUDGETED FUNDS	REVENUES	OPERATING TRANSFER IN	TOTAL FUNDING SOURCES	ADOPTED EXPENDITURES	OPERATING TRANSFER OUT	TOTAL EXPENDITURES AND OTHER USES
Governmental Funds						
General Fund	$ 165,804,935	$ 809,600	$ 166,614,535	$ 164,202,140	$ 2,412,395	$ 166,614,535
Debt Service Fund	750,000	1,731,562	2,481,562	2,481,562	-	2,481,562
Special Revenue Funds						
Fire District Fund	20,597,013	-	20,597,013	20,597,013	-	20,597,013
Parks and Recreation Fund	708,237	-	708,237	708,237	-	708,237
Hotel/Motel Tax Fund	650,081	-	650,081	650,081	-	650,081
Tourism Authority Fund	629,250	-	629,250	582,000	47,250	629,250
Emergency Telephone System	4,091,776	-	4,091,776	4,091,776	-	4,091,776
Federal Narcotics Fund	350,260	-	350,260	350,260	-	350,260
State Narcotics Fund	110,000	-	110,000	110,000	-	110,000
Jail Construction and Staffing	771,600	-	771,600	-	771,600	771,600
Juvenile Support Services	22,000	-	22,000	22,000	-	22,000
Drug Abuse Treatment & Education	94,040	-	94,040	94,040	-	94,040
Alternative Dispute Resolution	224,668	-	224,668	224,668	-	224,668
Victim Assistance Fund	634,858	-	634,858	599,327	35,531	634,858
Domestic Seminars Fund	22,500	-	22,500	22,500	-	22,500
State Court Technology Fee Fund	175,000	-	175,000	175,000	-	175,000
Collaborative Authority Fund	-	12,500	12,500	12,500	-	12,500
Aging Grant Fund	-	369,224	369,224	369,224	-	369,224
HUD Grants Fund	-	-	-	-	-	-
Other County Grants Fund	-	381,890	381,890	381,890	-	381,890
Law Library Fund	103,417	-	103,417	103,417	-	103,417
Street Lights Fund	1,364,262	-	1,364,262	1,326,262	38,000	1,364,262
Ellenwood Town Center TAD	-	955,750	955,750	-	955,750	955,750
Total Special Revenue Funds	30,548,962	1,719,364	32,268,326	30,420,195	1,848,131	32,268,326
Capital Project Funds						
Roads & Recreation Projects	-	-	-	-	-	-
2009 Splost Capital Projects	37,200,000	-	37,200,000	37,200,000	-	37,200,000
TAD Capital Projects		955,750	955,750	-	955,750	955,750
	37,200,000	955,750	38,155,750	37,200,000	955,750	38,155,750
Total Governmental Funds	234,303,897	5,216,276	239,520,173	234,303,897	5,216,276	239,520,173
Internal Service Funds						
Workers Compensation Fund	1,289,000	-	1,289,000	1,289,000	-	1,289,000
Medical Self Insurance Fund	21,310,031	-	21,310,031	21,310,031	-	21,310,031
Total Internal Service Funds	22,599,031	-	22,599,031	22,599,031	-	22,599,031
Discretely Presented Component Units						
Clayton County Landfill	2,462,723	-	2,462,723	2,462,723	-	2,462,723
Clayton County Airport	1,042,196	-	1,042,196	1,042,196	-	1,042,196
Mass Transit Fund	-	-	-	-	-	-
Total Discretely Presented Components	3,504,919	-	3,504,919	3,504,919	-	3,504,919
Total of All Budgeted Funds	$ 260,407,847	$ 5,216,276	$ 265,624,123	$ 260,407,847	$ 5,216,276	$ 265,624,123

CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2011
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET
REVENUES						
Property Taxes	$ 75,738,431	$ 90,209,204	$ 81,469,766	$ 21,460,956	$ 20,133,820	$ 17,587,123
Other Taxes and Assessments	50,469,984	49,710,385	49,354,007	2,592,874	2,687,893	2,511,343
Licenses and Permits	4,957,136	5,206,015	4,551,100	-	-	-
Intergovernmental	3,516,175	3,125,895	3,564,750	7,304,348	36,439,477	-
Charges for Services	19,973,761	21,451,743	19,103,712	6,066,636	5,656,842	5,324,633
Fines and Forfeitures	6,046,910	5,563,620	4,880,000	2,450,680	2,031,403	1,946,258
Interest and Dividend Income	1,213,954	405,000	958,000	92,413	68,704	21,500
Other Revenues	2,149,654	554,144	1,923,600	129,424	75,402	55,000
Total Revenues	164,066,005	176,226,006	165,804,935	40,097,331	67,093,541	27,445,857
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	1,925,374	-	-	2,220,317	3,103,105
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	52,185	9,873	-	80,754	22,750	-
Operating Transfers In	5,130,451	882,896	809,600	1,850,061	1,767,181	1,719,364
Oper. Transfer In From Primary Gov	-	-	-	-	-	-
Proceeds from Prop./Casualty Claims	433,244	-	-	3,109	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-
Proceeds from Litigation Settlement	65	-	-	-	-	-
Proceeds from Revenue Bonds	-	-	-	560,000	-	-
Sale of General Fixed Assets	49,201	100,000	-	1,067	-	-
Sale of Obsolete/Surplus Material	(1,161)	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-
Total Other Financing Sources	5,663,985	2,918,143	809,600	2,494,991	4,010,248	4,822,469
Total Rev. & Other Financing Sources	169,729,990	179,144,149	166,614,535	42,592,322	71,103,789	32,268,326
EXPENDITURES						
General Government	18,581,899	18,338,111	17,758,481	-	-	-
Tax Assessment and Collection	3,689,128	3,731,224	3,633,780	47,927	51,687	-
Courts and Law Enforcement	61,402,925	60,647,939	60,179,794	2,115,375	4,843,426	2,064,325
Public Safety	38,604,049	39,617,482	37,033,684	28,706,753	28,923,514	25,220,004
Transportation and Development	7,976,038	8,315,986	7,194,471	1,717,485	9,672,012	1,364,262
Libraries	3,507,359	3,522,739	3,454,446	7,368	30,255	-
Parks and Recreation	7,832,406	8,487,432	8,432,401	951,978	1,147,913	708,237
Health and Welfare	1,213,721	1,218,683	1,218,256	2,711,318	21,119,448	421,724
Other General Government	26,315,968	26,201,958	25,296,827	1,798,533	864,809	641,643
Total Expenditures	169,123,493	170,081,554	164,202,140	38,056,737	66,653,064	30,420,195
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	698	-	-	168		-
Appropriations To Fund Balance	-	-	-	-	944,650	-
Litigation Claims & Settlements	711,199	-	-	-	-	-
Operating Transfers Out	9,021,434	9,062,595	2,412,395	3,758,961	3,506,075	1,848,131
Total Exp. and Other Financing Uses	178,856,824	179,144,149	166,614,535	41,815,866	71,103,789	32,268,326
Net Increase (Decrease) in Fund Balance	(9,126,834)	-	-	776,456	-	-
FUND BALANCE JULY 1	36,971,901	27,845,067	27,845,067	17,184,145	17,960,601	17,960,601
FUND BALANCE JUNE 30	**$ 27,845,067**	**$ 27,845,067**	**$ 27,845,067**	**$ 17,960,601**	**$ 17,960,601**	**$ 17,960,601**

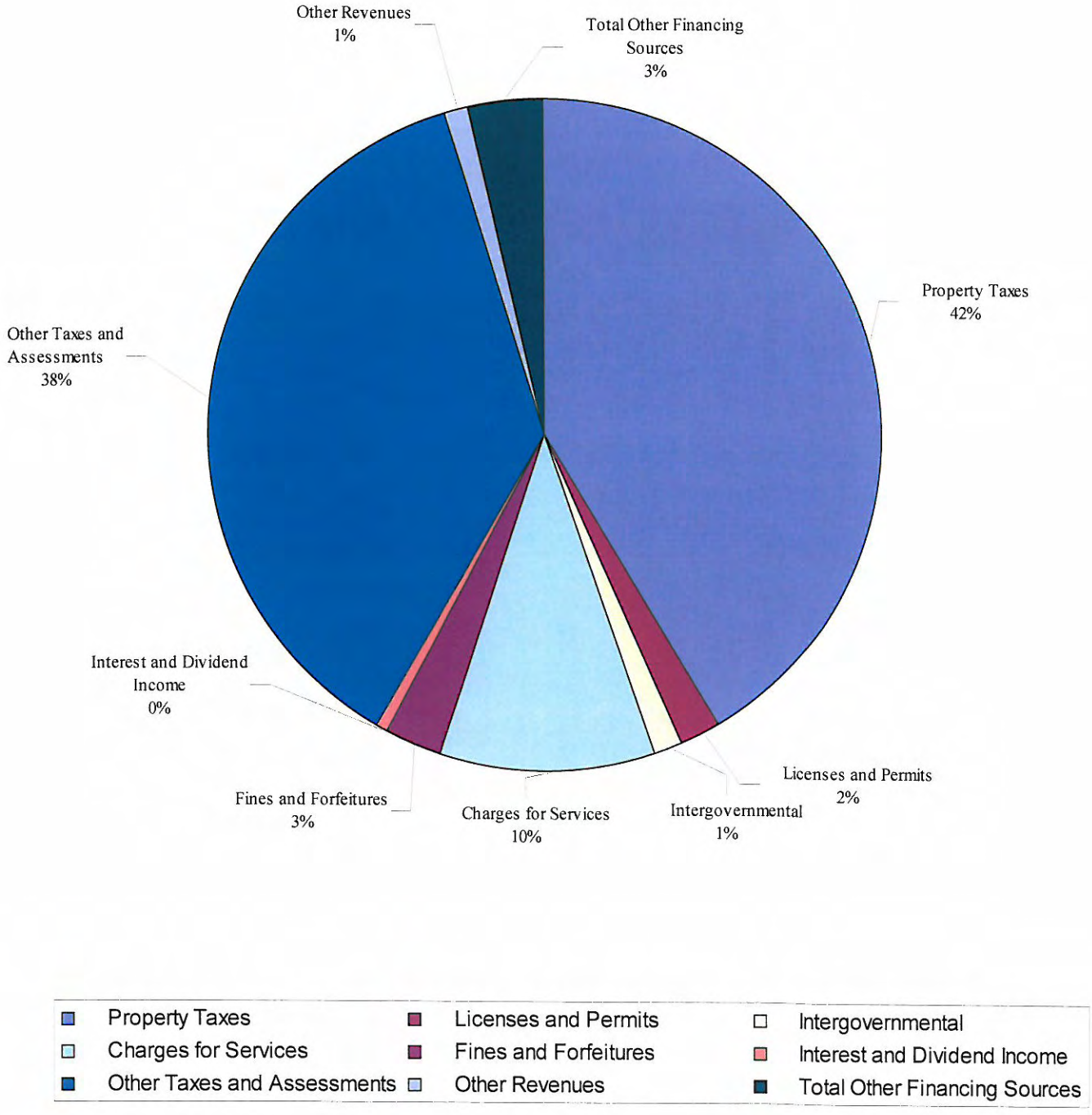
CLAYTON COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDED JUNE 30,2011
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET
REVENUES						
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes and Assessments	6	-	-	44,623,808	32,185,500	37,200,000
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	2,742	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest and Dividend Income	5,411	-	-	1,698,434	-	-
Other Revenues	1,500,000	-	750,000	298	-	-
Total Revenues	1,505,417	-	750,000	46,325,282	32,185,500	37,200,000
OTHER FINANCING SOURCES						
Appropriation from Fund Balance	-	-	-	-	122,769,719	-
Approp. from Capital Impr. Reserve	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-
Operating Transfers In	3,444,856	1,480,945	1,731,562	3,069,093	2,525,622	955,750
Oper. Transfer In From Primary Gov	-	-	-	-	-	-
Proceeds from Prop./Casualty Claims	-	-	-	16	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-
Proceeds from Litigation Settlement	-	-	-	-	-	-
Proceeds from Revenue Bonds	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-
Sale of Obsolete/Surplus Material	-	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-
Total Other Financing Sources	3,444,856	1,480,945	1,731,562	3,069,109	125,295,341	955,750
Total Rev. and Other Financing Sources	4,950,273	1,480,945	2,481,562	49,394,391	157,480,841	38,155,750
EXPENDITURES						
General Government	-	-	-	2,151,030	-	-
Tax Assessment and Collection	-	-	-	2,477,462	425,000	-
Courts and Law Enforcement	-	-	-	910,426	678,178	-
Public Safety	-	-	-	-	648,838	-
Transportation and Development	-	-	-	27,462,969	90,223,654	-
Libraries	-	-	-	-	-	-
Parks and Recreation	-	-	-	238,597	34,646,687	-
Health and Welfare	-	-	-	73,619	-	-
Other General Government	4,201,673	1,480,945	2,481,562	639	30,858,484	37,200,000
Total Expenditures	4,201,673	1,480,945	2,481,562	33,314,742	157,480,841	37,200,000
OTHER FINANCING USES						
Payment to Refund Capital Lease	-	-	-	-	-	-
Casualty and Other Losses	-	-	-	-	-	-
Appropriations to Fund Balance	-	-	-	-	-	-
Litigation Claims and Settlements	-	-	-	-	-	-
Operating Transfers Out	-	-	-	3,624,095	-	955,750
Total Exp. and Other Financing Uses	4,201,673	1,480,945	2,481,562	36,938,837	157,480,841	38,155,750
Net Increase (Decrease) in Fund Balance	748,600	-	-	12,455,554	-	-
FUND BALANCE JULY 1	5,197,802	5,946,402	5,946,402	141,936,236	154,391,790	154,391,790
FUND BALANCE JUNE 30	**$ 5,946,402**	**$ 5,946,402**	**$ 5,946,402**	**$ 154,391,790**	**$ 154,391,790**	**$ 154,391,790**

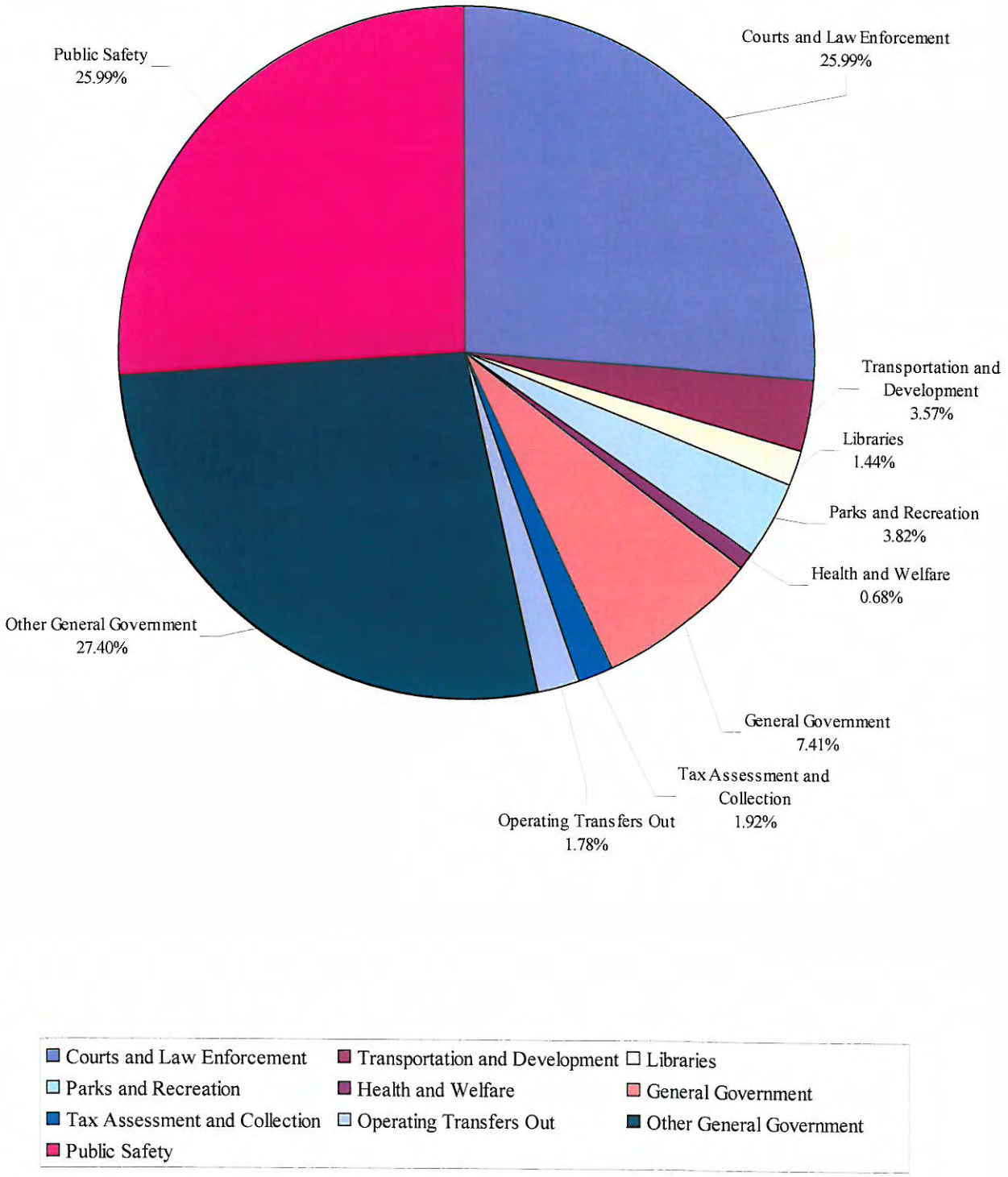
CLAYTON COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES FOR GOVERNMENTAL FUNDS
COMPARISON OF THE THREE MOST RECENT FISCAL YEARS

	TOTAL GOVERNMENTAL FUNDS		
	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET
REVENUES			
Property Taxes	$97,199,387	$110,343,024	$99,056,889
Other Taxes and Assessments	97,686,672	84,583,778	$89,065,350
Licenses and Permits	4,957,136	5,206,015	$4,551,100
Intergovernmental	10,823,265	39,565,372	$3,564,750
Charges for Services	26,040,397	27,108,585	$24,428,345
Fines and Forfeitures	8,497,590	7,595,023	$6,826,258
Interest and Dividend Income	3,010,212	473,704	$979,500
Other Revenues	3,779,376	629,546	$2,728,600
Total Revenues	251,994,035	275,505,047	231,200,792
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	126,915,410	3,103,105
Appropriation from Capital Impr. Reserve	-	-	-
Gifts and Donations	132,939	32,623	-
Operating Transfers In	13,494,461	6,656,644	5,216,276
Operating Transfer In From Primary Gov	-	-	-
Proceeds from Property/Casualty Claims	436,369	-	-
Proceeds from refunding bond debt	-	-	-
Proceeds from Litigation Settlement	65	-	-
Proceeds from Revenue Bonds	560,000	-	-
Sale of General Fixed Assets	50,268	100,000	-
Sale of Obsolete/Surplus Material	(1,161)	-	-
Proceeds from Capital Leases	-	-	-
Total Other Financing Sources	14,672,941	133,704,677	8,319,381
Total Revenues and Other Financing Sources	266,666,976	409,209,724	239,520,173
EXPENDITURES			
General Government	$20,732,929	$18,338,111	$17,758,481
Tax Assessment and Collection	6,214,517	$4,207,911	$3,633,780
Courts and Law Enforcement	64,428,726	$66,169,543	$62,244,119
Public Safety	67,310,802	$69,189,834	$62,253,688
Transportation and Development	37,156,492	$108,211,652	$8,558,733
Libraries	3,514,727	$3,552,994	$3,454,446
Parks and Recreation	9,022,981	$44,282,032	$9,140,638
Health and Welfare	3,998,658	$22,338,131	$1,639,980
Other General Government	32,316,813	$59,406,196	$65,620,032
Total Expenditures	244,696,645	395,696,404	234,303,897
OTHER FINANCING USES			
Payment to Refund Capital Lease	-	-	-
Casualty and Other Losses	866	-	-
Appropriations to Fund Balance	-	944,650	-
Litigation Claims & Settlements	711,199	-	-
Operating Transfers Out	16,404,490	12,568,670	5,216,276
Total Expenditures and Other Financing Uses	261,813,200	409,209,724	239,520,173
Net Increase (Decrease) in Fund Balance	4,853,776	-	-
FUND BALANCE JULY 1	201,290,084	206,143,860	206,143,860
FUND BALANCE JUNE 30	**$206,143,860**	**$206,143,860**	**$206,143,860**

CLAYTON COUNTY, GEORGIA
FY 2011 ESTIMATED FINANCIAL SOURCES
GOVERNMENTAL FUNDS



CLAYTON COUNTY, GEORGIA
FY 2011 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 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET
REVENUES						
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes and Assessments	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	101,369	-	-
Charges for Services	2,525,411	2,477,076	2,374,723	865,652	1,239,800	1,025,196
Fines and Forfeitures				-	-	-
Interest and Dividend Income	22,044	50,000	8,000	-	-	-
Other Revenues	85,742	-	80,000	17,292	17,713	17,000
Total Revenues	2,633,197	2,527,076	2,462,723	984,313	1,257,513	1,042,196
OTHER FINANCING SOURCES						
Appropriation from Fund Bal	-	123		-	131	-
Operating Transfers In	-	-	-	-	-	-
Sale of General Fixed Assets	-			-		
Total Revenues and Other Financing Sources	2,633,197	2,527,199	2,462,723	984,313	1,257,644	1,042,196
EXPENDITURES						
Personnel Services	960,352	928,571	864,674	257,624	295,444	255,784
Operating Expenses	1,995,102	947,172	1,011,438	814,026	962,200	786,412
Capital Outlay	-	-	-	-	-	-
Debt Service	677,648	613,482	586,611	-	-	-
Total Expenditures	3,633,102	2,489,225	2,462,723	1,071,650	1,257,644	1,042,196
OTHER FINANCING USES						
Operating Transfers Out	-	37,974	-	-	-	-
Total Expenditures and Other Financing Uses	3,633,102	2,527,199	2,462,723	1,071,650	1,257,644	1,042,196
Net Increase (Decrease) in Retained Earnings	(999,905)	-	-	(87,337)	-	-
RETAINED EARNINGS JULY 1	1,001,768	1,863	1,863	17,067,439	16,980,102	16,980,102
RETAINED EARNINGS JUNE 30	$ 1,863	$ 1,863	$ 1,863	$ 16,980,102	$ 16,980,102	$ 16,980,102

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

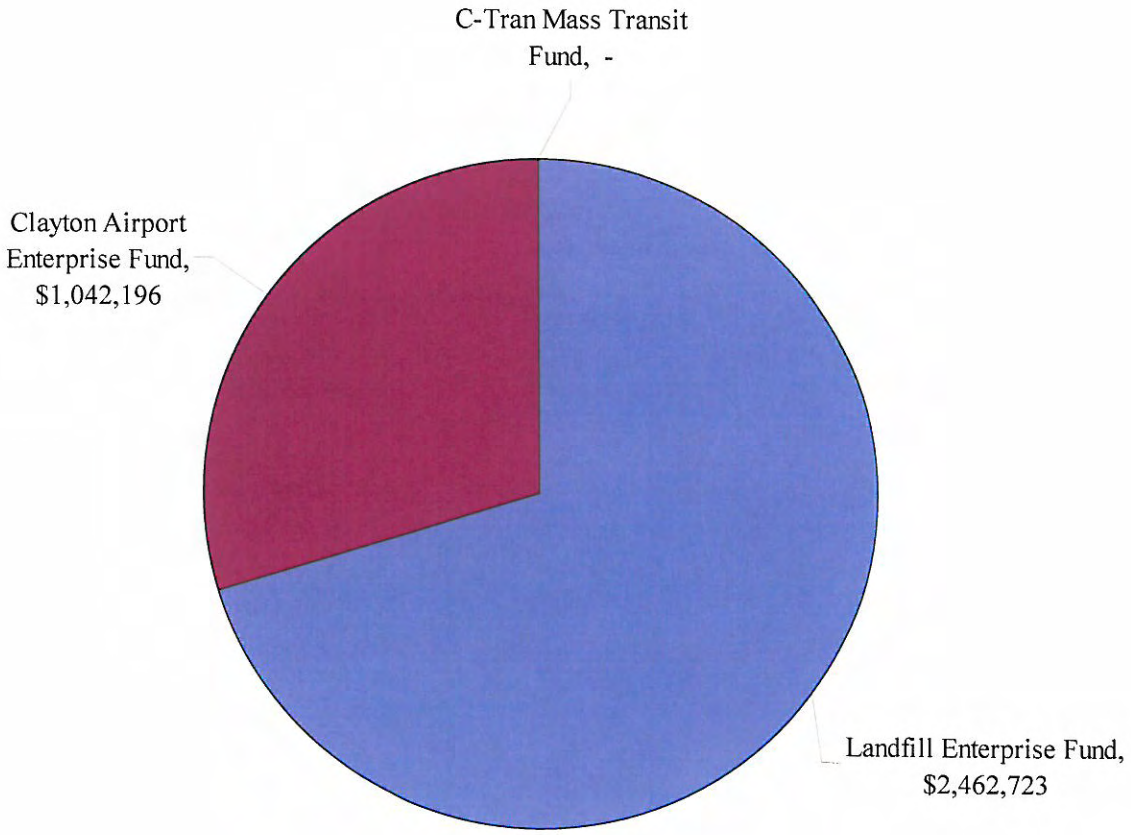
	C-TRAN MASS TRANSIT ENTERPRISE FUND		
	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET
REVENUES			
Property Taxes	$ -	$ -	$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	59,163	-	-
Charges for Services	2,555,995	3,319,254	-
Fines and Forfeitures	-	-	-
Interest and Dividend Income	-	-	-
Other Revenues	10,434	-	-
Total Revenues	2,625,592	3,319,254	-
OTHER FINANCING SOURCES			
Appropriation from Fund Bal	-	-	-
Operating Transfers In	6,489,772	6,600,000	-
Sale of General Fixed Assets			
Total Revenues and Other Financing Sources	9,115,364	9,919,254	$ -
EXPENDITURES			
Personnel Services	30,322	177,039	-
Operating Expenses	8,919,466	9,742,215	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Total Expenditures	8,955,555	9,919,254	-
OTHER FINANCING USES			
Operating Transfers Out	-	-	-
Total Expenditures and Other Financing Uses	8,955,555	9,919,254	-
Net Increase (Decrease) in Retained Earnings	159,809	-	-
RETAINED EARNINGS JULY 1	4,868,195	5,028,004	5,028,004
RETAINED EARNINGS JUNE 30	$ 5,028,004	$ 5,028,004	$ 5,028,004

C-Tran ceased operations 3/31/2010

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

	TOTAL ENTERPRISE FUNDS		
	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET
REVENUES			
Property Taxes	$ -	$ -	$ -
Other Taxes and Assessments	-	-	-
Licenses and Permits	-	-	-
Intergovernmental	160,532	-	-
Charges for Services	5,947,058	7,036,130	3,399,919
Fines and Forfeitures	-	-	-
Interest and Dividend Income	22,044	50,000	8,000
Other Revenues	113,468	17,713	97,000
Total Revenues	6,243,102	7,103,843	3,504,919
OTHER FINANCING SOURCES			
Appropriation from Fund Balance	-	254	-
Operating Transfers In	6,489,772	6,600,000	-
Sale of General Fixed Assets	-	-	-
Total Revenues and Other Financing Sources	12,732,874	13,704,097	3,504,919
EXPENDITURES			
Personnel Services	1,248,298	1,401,054	1,120,458
Operating Expenses	11,728,594	11,651,587	1,797,850
Capital Outlay	-	-	-
Debt Service	677,648	613,482	586,611
Total Expenditures	13,654,540	13,666,123	3,504,919
OTHER FINANCING USES			
Operating Transfers Out	-	37,974	-
Total Expenditures and Other Financing Uses	13,654,540	13,704,097	3,504,919
Net Increase (Decrease) in Retained Earnings	(921,666)	-	-
RETAINED EARNINGS JULY 1	22,937,402	22,015,736	22,015,736
RETAINED EARNINGS JUNE 30	$ 22,015,736	$ 22,015,736	$ 22,015,736

CLAYTON COUNTY, GEORGIA
FY 2011 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, 2011

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
REVENUES							
Property Taxes	$ 81,469,766	$ 17,587,123	$ -	$ -	$ -	$ -	$ 99,056,889
Other Taxes and Assessments	49,354,007	2,511,343	-	37,200,000	-	-	89,065,350
Licenses and Permits	4,551,100	-	-	-	-	-	4,551,100
Intergovernmental	3,564,750	-	-	-	-	17,744,081	21,308,831
Charges for Services	19,103,712	5,324,633	-	-	3,399,919	-	27,828,264
Fines and Forfeitures	4,880,000	1,946,258	-	-	-	-	6,826,258
Interest and Dividend Income	958,000	21,500	-	-	8,000	-	987,500
Contributions	-	-	-	-	-	4,754,950	4,754,950
Other Revenues	1,923,600	55,000	750,000	-	97,000	-	2,825,600
					-		
Total Revenues	165,804,935	27,445,857	750,000	37,200,000	3,504,919	22,499,031	257,204,742
OTHER FINANCING SOURCES							
Appropriation from Fund Balance	-	3,103,105	-	-	-	100,000	3,203,105
Appropriation from Capital Impr. Res	-	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-	-
Operating Transfers In	809,600	1,719,364	1,731,562	955,750	-	-	5,216,276
Operating Transfer In From Primary Gov	-	-	-	-	-	-	-
Proceeds from Refunding Bond Debt	-	-	-	-	-	-	-
Proceeds from Property/Casualty Claims	-	-	-	-	-	-	-
Proceeds from Litigation Settlement	-	-	-	-	-	-	-
Proceeds from W/C Subsequent Injury	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-
Sale of Obsolete/Surplus Material	-	-	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-	-	-
Total Other Financing Sources	809,600	4,822,469	1,731,562	955,750	-	100,000	8,419,381
Total Revenues and Other Financing Sources	$ 166,614,535	$ 32,268,326	$ 2,481,562	$ 38,155,750	$ 3,504,919	$ 22,599,031	$ 265,624,123
EXPENDITURES							
Personnel Services	$ 110,998,667	$ 21,771,817	$ -	$ -	$ 1,120,458	$ 13,834,850	$ 147,725,792
Operating Expenses	50,767,420	8,360,388	-	-	1,797,850	8,429,181	69,354,839
Capital Outlay	1,258,364	21,000	-	37,200,000	-	-	38,479,364
Debt Service	1,177,689	266,990	2,481,562	-	586,611	335,000	4,847,852
Total Expenditures	164,202,140	30,420,195	2,481,562	37,200,000	3,504,919	22,599,031	260,407,847
							-
OTHER FINANCING USES							-
Operating Transfers Out	2,412,395	1,848,131	-	955,750	-	-	5,216,276
Total Expenditures and Other Financing Uses	$ 166,614,535	$ 32,268,326	$ 2,481,562	$ 38,155,750	$ 3,504,919	$ 22,599,031	$ 265,624,123

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 2011 and FY 2010. 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 2009 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 2010.

Of particular note is that certain budgets were adjusted during the course of FY 2010. 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 2010 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 2010. 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 2011 and 2010 budget information, there are several factors and events to be considered. One of the major decreases involves the amount budgeted in the General Fund. The General Fund decrease of $12,529,612 versus the 2010 amended budget includes major cost cutting efforts on the part of the entire County. This reduction was made necessary by the reduction in tax revenue experienced by the County.

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2011

	FY 2009 ACTUAL	FY 2010 ORIGINAL BUDGET	FY 2010 ADJUSTED BUDGET	FY 2011 ADOPTED BUDGET
ENERAL FUND				
General Government				
Commissioners	$1,054,081	$1,318,482	$1,318,757	$1,182,846
Staff Attorney	507,359	524,389	524,396	525,307
Internal Audit	295,876	329,636	304,657	276,060
Finance	3,247,766	3,368,108	3,383,918	3,382,674
Risk Management	773,887	727,943	752,404	717,324
Computer Center	4,906,817	4,677,802	4,774,258	4,780,967
Personnel	890,621	937,505	937,773	967,720
Central Services	1,248,871	1,092,837	1,125,824	1,087,656
Professional Services	5,194,209	4,193,588	4,547,534	3,795,838
Registrar	1,164,072	667,484	668,590	1,042,089
Total General Government	19,283,557	17,837,774	18,338,111	17,758,481
Tax Assessment and Collections				
Tax Commissioners	1,855,743	1,853,661	1,853,901	1,813,268
Tax Assessors	1,833,384	1,852,300	1,877,323	1,820,512
Total Tax Assessment and Collections	3,689,127	3,705,961	3,731,224	3,633,780
Courts and Law Enforcement				
Superior Court	8,176,635	7,073,811	7,075,311	6,739,104
State Court	1,494,954	1,933,277	1,933,577	1,893,007
Magistrate Court	931,386	983,863	983,863	1,013,149
Juvenile Court	4,200,195	4,235,745	4,235,745	4,238,394
Probate Court	843,765	845,088	845,185	801,190
Clerk of Superior/Magistrate Court	2,267,683	2,217,750	2,218,753	2,161,038
Clerk of State Court	1,135,041	1,201,500	1,204,651	1,134,940
Solicitor of State Court	1,799,034	2,152,144	2,153,494	2,271,483
District Attorney	3,392,223	3,544,127	3,545,857	3,717,929
State Adult Probation	16,378	16,006	16,006	15,214
Correctional Facility	3,772,367	4,566,207	4,302,428	4,057,573
Sheriff	33,373,263	32,122,327	32,133,069	32,136,773
Total Courts and Law Enforcement	61,402,925	60,891,845	60,647,939	60,179,794
Public Safety				
County Police	23,334,694	24,059,671	24,109,675	23,350,346
School Crossing	382,173	359,360	359,360	341,765
Narcotics Unit	2,076,371	2,119,530	2,120,050	1,981,472
EMS Rescue	8,181,846	8,338,665	8,338,679	7,252,604
Central Communications	459,352	456,441	456,441	450,800
Technical Support	-	-	-	-

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2011

	FY 2009 ACTUAL	FY 2010 ORIGINAL BUDGET	FY 2010 ADJUSTED BUDGET	FY 2011 ADOPTED BUDGET
GENERAL FUND, CONTINUED				
Community Development	$1,342,621	$1,454,875	$1,455,183	$1,320,834
Community Development - Planning and Zoning	740,220	501,757	501,757	314,290
Emergency Management	220,933	244,166	244,166	220,241
Animal Control	730,683	760,263	764,630	754,961
Code Enforcement	1,135,149	1,266,154	1,267,541	1,046,371
Total Public Safety	38,604,044	39,560,882	39,617,481	37,033,684
Transportation and Development				
Transportation & Development	5,542,667	5,595,149	5,598,022	4,866,478
Transportation & Development - Traffic Engineering	2,433,371	2,649,949	2,717,964	2,327,993
Public Transit System	-	-	-	-
Total Transportation and Development	7,976,038	8,245,098	8,315,986	7,194,471
Libraries	3,507,359	3,500,317	3,522,739	3,454,446
Parks and Recreation	7,832,406	8,077,228	8,487,432	8,432,401
Health and Welfare				
Department of Human Resources	1,067,014	1,067,000	1,067,000	1,067,000
Family and Children Services	146,708	151,683	151,683	151,256
Southern Regional Hospital Authority	-	-	-	-
Total Health and Welfare	1,213,721	1,218,683	1,218,683	1,218,256
Other General Government				
County Garage	4,850,118	4,732,848	4,732,848	4,733,683
Refuse Control	1,697,137	1,600,413	2,156,518	2,023,108
Building and Maintenance	1,952,975	2,194,133	2,194,133	2,275,887
Extension University of Georgia	233,979	276,904	277,494	289,754
Other General Government	20,898,560	16,442,461	19,816,574	15,974,395
Archives	-	-	-	-
Total Other General Government	29,632,769	25,246,759	29,177,567	25,296,827
Other Financing Uses				
Operating Transfers Out	5,714,877	8,528,301	6,086,986	2,412,395
Total Other Financing Uses	5,714,877	8,528,301	6,086,986	2,412,395
Total General Fund	178,856,824	176,812,848	179,144,147	166,614,535
DEBT SERVICE FUND	4,201,673	1,480,945	1,480,945	2,481,562

BUDGET SUMMARY INFORMATION - EXPENDITURES
COMPARISON OF ADOPTED BUDGET WITH PRIOR YEAR'S DATA
FISCAL YEAR ENDED JUNE 30, 2011

	FY 2009 ACTUAL	FY 2010 ORIGINAL BUDGET	FY 2010 ADJUSTED BUDGET	FY 2011 ADOPTED BUDGET
SPECIAL REVENUE FUNDS				
Fire District Fund	$21,548,275	$20,867,169	$21,837,313	$20,597,013
Parks and Recreation Fund	871,329	901,341	1,124,310	708,237
Hotel/Motel Tax Fund	337,440	426,000	447,000	650,081
Tourism Authority Fund	1,249,855	652,000	665,000	629,250
Emergency Telephone System Fund	5,044,049	3,992,843	4,054,073	4,091,776
Federal Narcotics Fund	615,598	575,000	1,089,180	350,260
State Narcotics Fund	90,483	96,000	127,589	110,000
Jail Construction and Staffing Fund	602,000	673,600	673,600	771,600
Juvenile Supplemental Services Fund	19,537	29,000	29,000	22,000
Drug Abuse Treatment and Education Fund	139,912	94,500	94,500	94,040
Alternative Dispute Resolution Fund	222,411	219,093	239,628	224,668
Victim Assistance Fund	590,309	575,084	575,084	634,858
Domestic Seminars Fund	17,575	22,500	22,500	22,500
State Court Technology Fee Collection Fund	47,679	150,000	157,959	175,000
Collaborative Authority Fund	47,920	12,500	138,159	12,500
Aging Grant Fund	1,315,759	347,064	1,138,325	369,224
HUD Grants Fund	1,369,392	-	20,233,529	-
Other County Grants Fund	5,314,315	448,323	19,937,012	381,890
Law Library Fund	105,734	101,494	101,869	103,417
Street Lights Fund	1,508,531	1,397,698	1,398,174	1,364,262
TAD Special Revenue Fund	757,596	425,000	476,687	955,750
Total Special Revenue Funds	41,815,700	32,006,209	74,560,492	32,268,326
CAPITAL PROJECT FUNDS				
Health Department Capital Project Fund (303)	73,619.38	-	-	-
Police Headquarters/E911 Fund (310)	-	-	-	-
Courthouse Capital Project Fund (305)	910,426	-	-	-
Roads & Recreation Capital Project Fund (306)	29,852,597	57,205,709	114,870,341	-
SPLOST 2009 Capital Projects Fund (307)	639	32,185,500	43,259,076	37,200,000
Ellenwood Tax District Capital Project Fund (315)	2,477,462	425,000	425,000	955,750
Total Capital Project Funds	33,314,743	89,816,209	158,554,417	38,155,750
TOTAL GOVERNMENTAL FUNDS	258,188,939	300,116,211	414,895,899	239,520,173
INTERNAL SERVICE FUNDS				
Workers Compensation Fund	2,237,433	1,413,062	1,413,062	1,289,000
Medical Self Insurance Fund	19,679,147	23,395,401	23,395,402	21,310,031
Pension Trust Fund	22,318,953	-	-	-
Total Internal Service Funds	44,235,533	24,808,463	24,808,464	22,599,031
DISCRETELY PRESENTED COMPONENT UNITS				
Landfill Enterprise Fund	3,633,100	2,527,076	2,527,199	2,462,723
C-Tran Mass Transit Fund	8,955,553	9,919,254	9,919,414	0
Clayton Airport Enterprise Fund	1,071,651	1,257,513	1,257,644	1,042,196
Total Discretely Presented Component Units	13,660,304	13,703,843	13,704,258	3,504,919
TOTAL OF ALL FUNDS	$316,084,776	$338,628,517	$453,408,621	$265,624,123

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. A major principal in preparing the operating budget is to hold levels of spending to prioritized needs. With this in mind, revenues are budgeted such that total inflows equal total outflows using the fund balance as the contingency. Great thought and consideration is given to the expense side of the budget before revenue forecasts are ever reviewed. Economic data and analysis is used to help the County gain insight into the prospects for future growth. The expectation of the County with respect to revenue forecasting is to maintain an adequate fund balance while providing necessary services to the taxpayers.

As an integral first step in the FY 2011 revenue projection process, total tax revenue collections through the end of FY 2010 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 reliable revenue estimate that the County can reasonably expect to meet during the upcoming fiscal year.

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

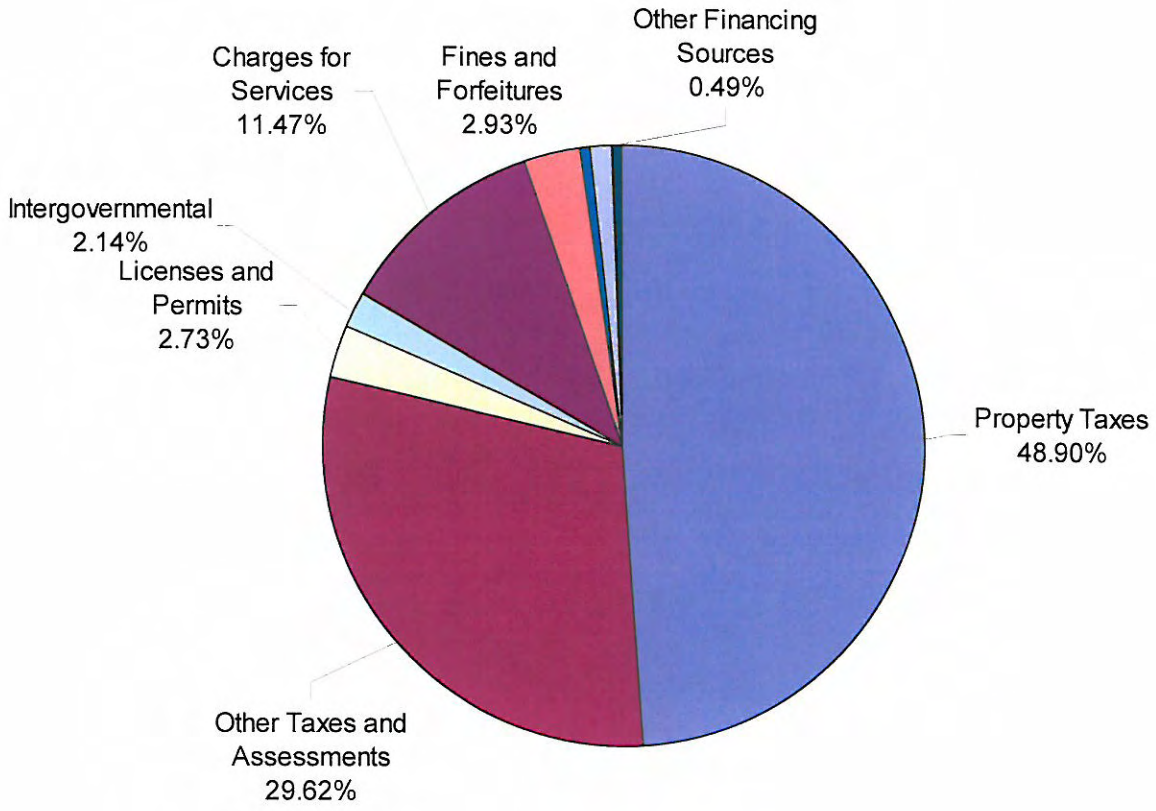
The General Fund is the primary operating fund for the County. The revenue it uses provides a majority of services to the citizens. This revenue is derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The accompanying pie chart indicates the dependency of the County on taxes as the major revenue source to pay for operations of the General Fund. Almost seventy-seven percent of the General Fund revenues for FY 2011 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 which accounts for 11.47% of revenue in the General Fund. This revenue source has slightly increased 1.9% since 2008. The remaining revenue sources are all less substantial in nature but show a downward trend.

In comparison to the previous fiscal year, it is anticipated that the General Fund revenues for FY 2011 will decline. More specifically, collection of the General Fund's major revenue source, property tax, is projected to remain flat or decrease for the next several years as a result of home values in the County being affected by the housing slump.

COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGET	FY 2011 PERCENT OF TOTAL
Property Taxes	$ 72,663,596	$ 75,738,431	$ 90,209,204	$ 81,469,766	48.90%
Other Taxes and Assessments	54,769,402	50,469,984	49,710,385	49,354,007	29.62%
Licenses and Permits	6,118,566	4,957,136	5,206,015	4,551,100	2.73%
Intergovernmental	6,939,804	3,516,175	3,125,895	3,564,750	2.14%
Charges for Services	18,743,273	19,973,761	21,451,743	19,103,712	11.47%
Fines and Forfeitures	5,870,642	6,046,910	5,563,620	4,880,000	2.93%
Interest and Dividend Income	2,766,982	1,213,954	405,000	958,000	0.57%
Other Revenues	1,023,624	2,149,654	554,144	1,923,600	1.15%
Other Financing Sources	2,480,407	5,663,985	2,918,143	809,600	0.49%
Total Revenues	$ 171,376,296	$ 169,729,990	$ 179,144,149	$ 166,614,535	100.00%

CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2011 COMPARISON OF GENERAL FUND PRINCIPAL REVENUE SOURCES

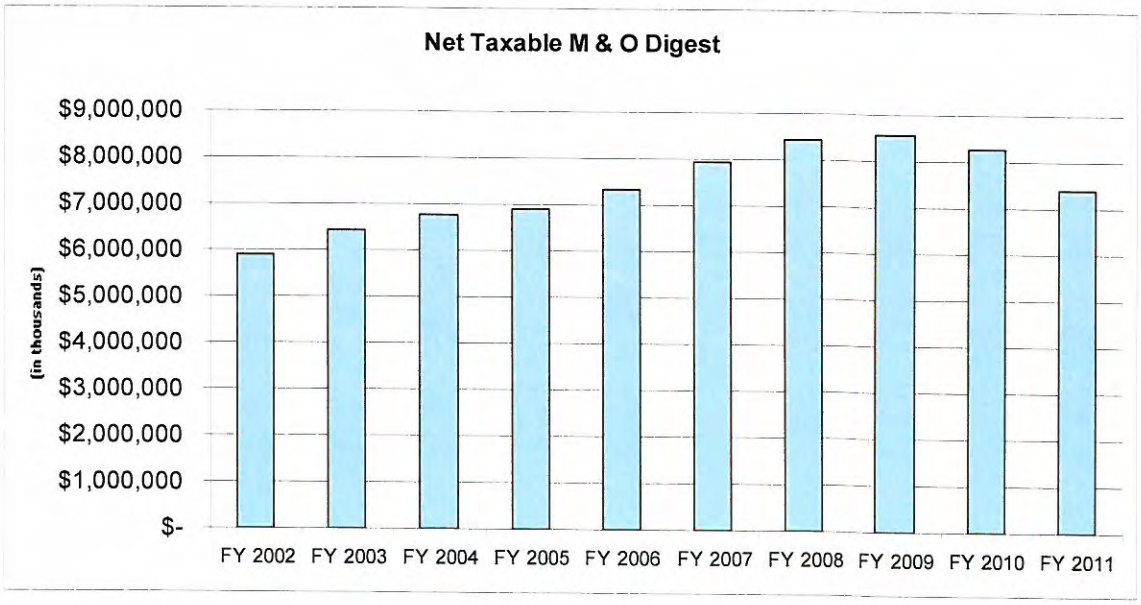


Property Taxes

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

It is very important to understand trends in the digest. Over the past four years the digest has decreased an average of 1.55%. The single largest drop has come in 2010 amounting to a 10.529 decrease in the digest. The following chart and table summarizes some of the relevant property tax data over the most recent ten-year period and the assumptions for the property tax projections for the 2011 fiscal year.

Digest Information	Fiscal Year	Net Taxable M & O Digest (in thousands)	Digest Growth	Net Mill Rate	Percentage Change in Millage
2001 Tax Year (Actual)	FY 2002	$ 5,906,130	N/A	4.047	N/A
2002 Tax Year (Actual)	FY 2003	$ 6,446,532	9.150%	5.882	45.342%
2003 Tax Year (Actual)	FY 2004	$ 6,769,846	5.015%	6.882	17.001%
2004 Tax Year (Actual)	FY 2005	$ 6,901,574	1.946%	7.243	5.246%
2005 Tax Year (Actual)	FY 2006	$ 7,329,331	6.198%	7.781	7.428%
2006 Tax Year (Actual)	FY 2007	$ 7,937,273	8.295%	8.764	12.633%
2007 Tax Year (Actual)	FY 2008	$ 8,430,998	6.220%	8.521	-2.773%
2008 Tax Year (Actual)	FY 2009	$ 8,567,466	1.619%	8.963	5.187%
2009 Tax Year (Actual)	FY 2010	$ 8,267,511	-3.501%	11.436	27.591%
2010 Tax Year (Projected)	FY 2011	$ 7,397,033	-10.529%	11.436	0.000%



Based on historical information, the staff anticipates that the net tax digest for the current calendar year 2011 will decrease approximately 10.529 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 2011.

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 2011		
Fair Market Value		150,000
Assessment Factor		40%
Assessed Value		60,000
Less Homestead Exemption		10,000
Net Taxable Value		50,000
Gross Mill Rate		16.439
Gross M&O Taxes Payable		821.95
Fire Protection Rate		3.90
Fire Protection		195.00
Net Taxable Value	50,000	
L.O.S.T. Rebate	5.003	(250.15)
Final M&O Taxes Payable		766.80

EXAMPLE OF A TAX BILL FY 2010		
Fair Market Value		150,000
Assessment Factor		40%
Assessed Value		60,000
Less Homestead Exemption		10,000
Net Taxable Value		50,000
Gross Mill Rate		16.453
Gross M&O Taxes Payable		822.65
Fire Protection Rate		3.90
Fire Protection		195.00
Net Taxable Value	50,000	
L.O.S.T. Rebate	5.017	(250.85)
Final M&O Taxes Payable		766.80

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 20.7 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.) A mill for tax purposes is defined as $1.00 for each thousand dollars of assessed value

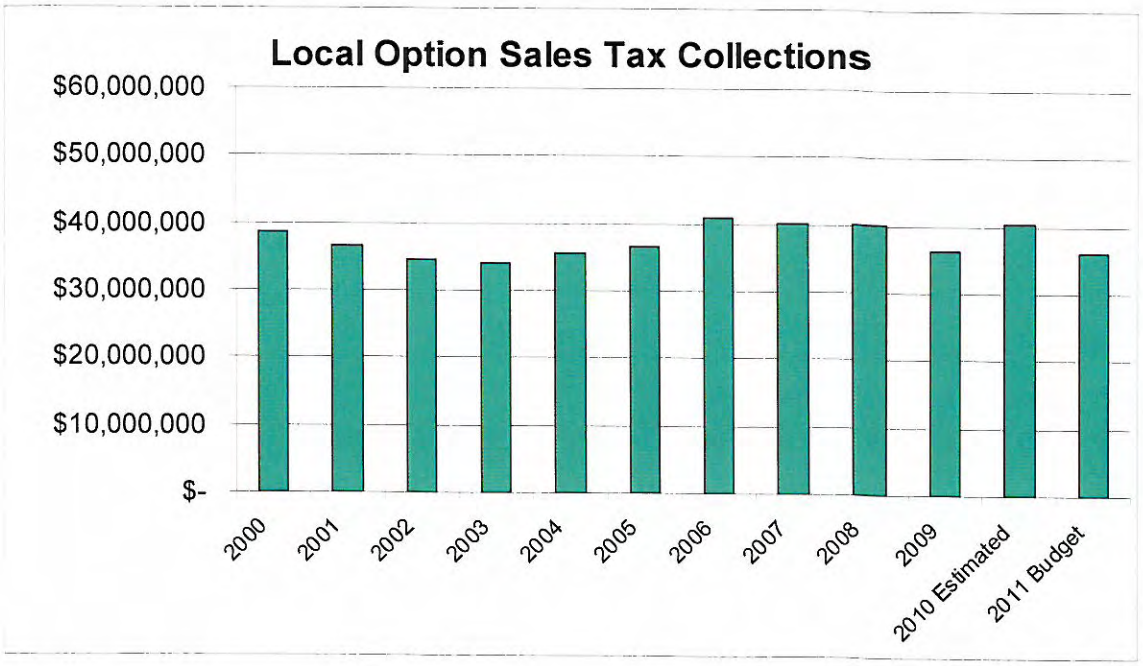
Other Taxes and Assessments

The revenue projections for FY 2011 are based on the assumption that the mill rate for the Maintenance and Operations (M&O) will decrease slightly, based on changes in the General Fund base millage and the fluctuations of the LOST rollback. As in previous years, the revenue estimate includes a factor of 5 percent to cover those taxes that are billed but uncollected in the year levied. The County has historically collected at least 95 percent within the current fiscal year of the current year's tax levy.

The primary component of the Other Taxes and Assessments category is the 1% Local Option Sales Tax (L.O.S.T.). Other items in this category are the Insurance Premium Tax, Real Estate Transfer Taxes, Alcohol Sales and Excise Taxes, and other accounts associated with the collection of taxes. The L.O.S.T. represents 72.3 percent and the Insurance Premium 18.8 percent of Other Taxes and Assessments budgeted for FY 2011. Representing a slight increase as a percentage of revenues as in the prior year's budget, the sales tax and insurance premium continue to be an important component of the County's revenues. In contrast to the property tax, one benefit of the L.O.S.T. is that this revenue source has a cash flow that is fairly consistent over the entire twelve months of the year.

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

From a budgetary standpoint, the estimation of sales and use tax revenues for FY 2011 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 2011 budget amount for L.O.S.T. is $36.0 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.



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 in a downturn throughout FY 2011. This is why the budget, in an effort to be conservative, will remain lower than 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 11.47 percent of the total General Fund revenue budget. There are 66 line item revenue accounts that are accounted for in this classification. These items include; ambulance fees, commissions on ad valorem taxes, refuse control pickup fees, rental income, telephone commission income, and Sheriff's service fees. 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.

Licenses and Permits

This revenue source accounts for the various permits and licenses that the County sells. This revenue component is about 2.73 percent of the total revenue budget. There are 13 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. This revenue source has decreased as a result of the significant drop off in building permits.

Fines and Forfeitures

This revenue source is primarily generated by the Superior, State, Magistrate, Probate and Juvenile Courts. There is also some revenue from false alarm fines and library fines included in this category. Fines and Forfeitures comprise about 2.93 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.

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 2.14 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.

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 2011 represents a decrease over the prior fiscal year. One of the principal reasons for this is the staff's belief that interest rates which have fallen steadily over the past 12 months will result in a decrease 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 are received, 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. Ninety six 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 has remained some what stable even during this economic downturn.

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 past several years the Fire District Fund has been able to accumulate a capital improvement reserve for renovating and building a number of new stations to meeting the county's growing needs.

Emergency Telephone System Fund

The Emergency Telephone System Fund (E-911) budget is funded by monthly 911 service charges to each exchange subscribed to by telephone subscribers, and by law these funds may only be used to pay for emergency 911 system services. Georgia state law provides for a governmental entity to adopt up to a $1.50 monthly surcharge for each telephone receiving service in the County. The monies are collected by the individual local service provider, as part of each month's phone bill, and then remitted to the County, less a percentage, to cover the billing party's administrative costs. The proceeds from this surcharge can only be spent for the provision of 911 services within the jurisdiction. While E911 service charges are remaining relatively flat, the Wireless 911 Surcharge is increasing due to the expanding use of cellular phones. From a historical perspective, this revenue source has exceeded the revenue provided from traditional land lines. As is true with other funds, the projection of revenue from this source is conservative. In FY 2009 the Georgia General Assembly has approved a measure to enact an E-911 surcharge on internet based phone systems. This change will result in the increase of E-911 revenues as many local residents are seeking phone plans with lower monthly fees. The table and chart following this discussion, indicate the major revenue sources for this fund.

Landfill Enterprise Fund

The Landfill Enterprise Fund accounts for the total cost of operating the County Landfill under the mandates established under the Georgia Comprehensive Solid Waste Management Act. Revenues for the Landfill Enterprise Fund are from tipping fees assessed for each ton of refuse dumped at the landfill. During FY 2010 the tonnage dumped in the Landfill has decreased as a result of lower construction activity in the County. The tipping fees are based on a rate of $40.00 per ton. No property tax dollars are budgeted to fund the Landfill Enterprise Fund. The table and chart following this discussion, indicates the major revenue sources for this fund.

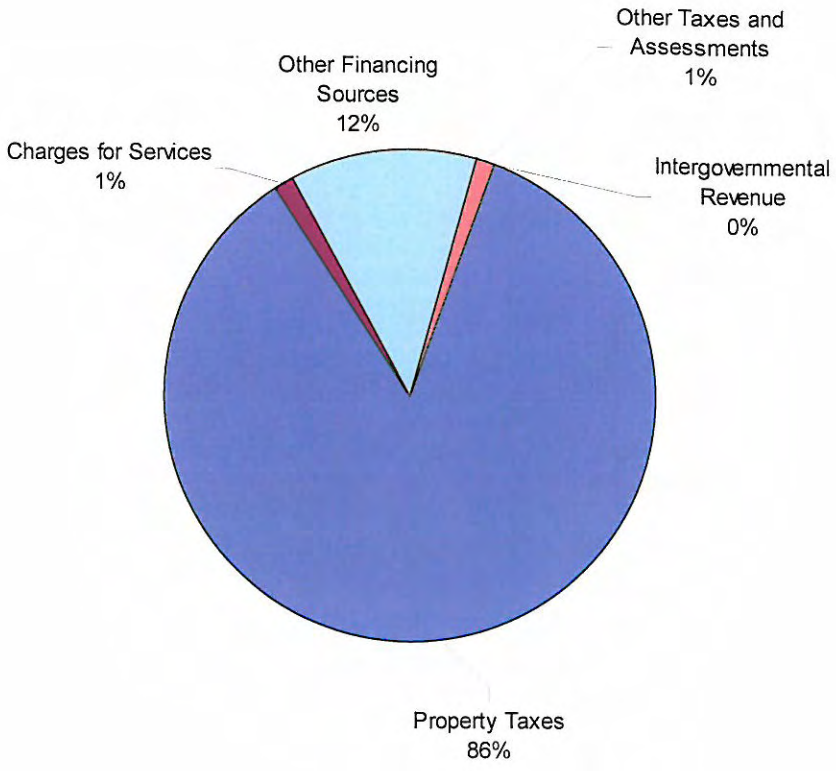
Clayton Airport Enterprise Fund

The Clayton Airport Enterprise Fund accounts for the cost of operating the County's airport. 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 2011 COMPARISON OF FIRE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF FIRE FUND PRINCIPAL REVENUE SOURCES

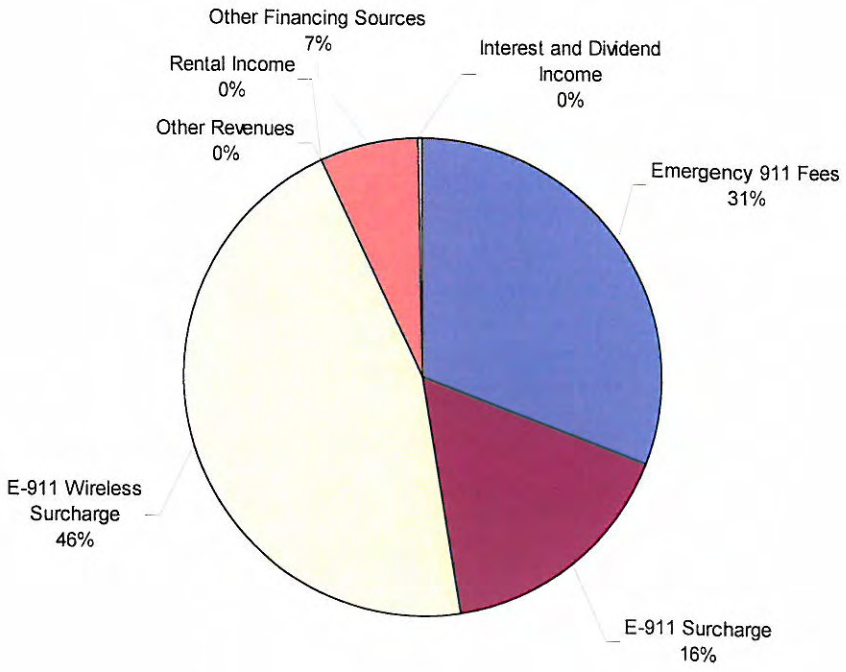
Revenue Source	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGETED	FY 2011 PERCENT OF TOTAL
Property Taxes	$ 21,140,035	$ 21,165,045	$ 20,133,820	$ 17,587,123	85.39%
Charges for Services	397,902	355,707	312,195	251,000	1.22%
Fines & Forfeitures	-	600	500	500	0.00%
Other Financing Sources	12,497	32,940	841,696	2,503,390	12.15%
Contributions	-	-		-	0.00%
Other Taxes and Assessments	603,757	389,587	418,130	240,000	1.17%
Other Revenues	19,874	540	20,902	10,000	0.05%
Intergovernmental Revenue	-	-			0.00%
Interest and Dividend Income	104,237	27,145	27,204	5,000	0.02%
Total Revenues	$ 22,278,302	$ 21,971,564	$ 21,754,447	$ 20,597,013	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2011 COMPARISON OF EMERGENCY TELEPHONE SERVICES FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF E-911 FUND PRINCIPAL REVENUE SOURCES

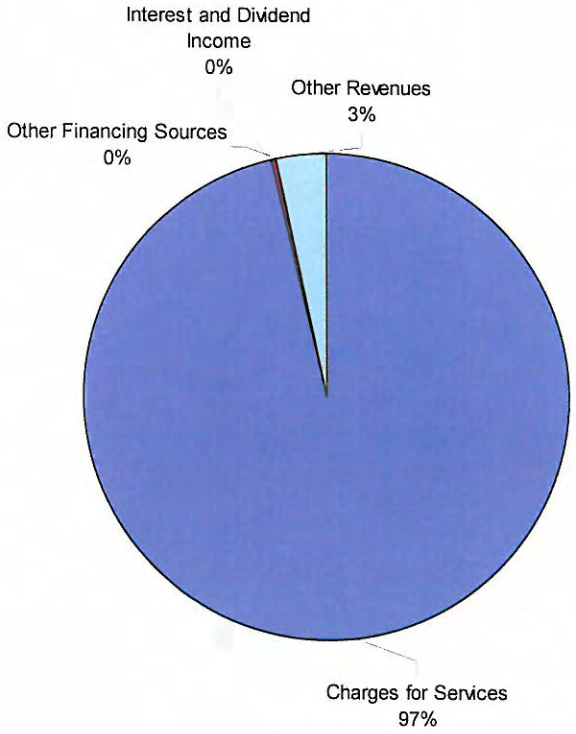
Revenue Source	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGETED	FY 2011 PERCENT OF TOTAL
Emergency 911 Fees	$ 1,290,287	$ 1,304,780	$ 1,500,000	$ 1,265,933	30.94%
E-911 Surcharge	795,351	763,262	625,000	673,000	16.45%
E-911 Wireless Surcharge	1,741,328	1,780,944	1,784,843	1,866,628	45.62%
Other Revenues	1,305	2,055	1,500	1,500	0.04%
Rental Income	-	-	46,500	-	0.00%
Other Financing Sources	-	49	60,672	274,715	6.71%
Promotional Revenue	-	-	-	-	0.00%
Interest and Dividend Income	84,435	36,031	35,000	10,000	0.24%
Total Revenues	$ 3,912,706	$ 3,887,121	$ 4,053,515	$ 4,091,776	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2011 COMPARISON OF LANDFILL ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF LANDFILL ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

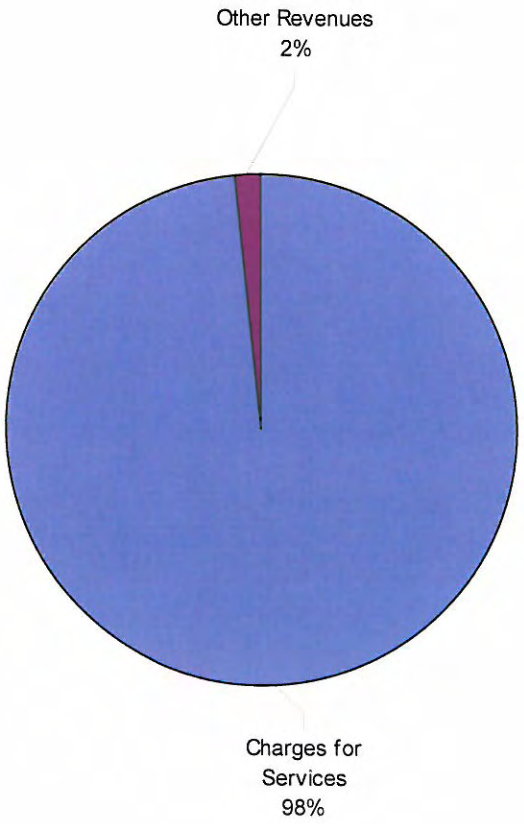
Revenue Source	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGETED	FY 2011 PERCENT OF TOTAL
Charges for Services	$ 2,335,920	$ 2,525,409	$ 2,477,076	$ 2,374,723	96.43%
Interest and Dividend Income	162,826	22,044	50,000	8,000	0.32%
Other Financing Sources	-	-	-	-	0.00%
Other Revenues	978	85,742	-	80,000	3.25%
Total Revenues	$ 2,499,724	$ 2,633,195	$ 2,527,076	$ 2,462,723	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS
FY 2011 COMPARISON OF AIRPORT ENTERPRISE FUND
PRINCIPAL REVENUE SOURCES

COMPARISON OF CLAYTON AIRPORT ENTERPRISE FUND PRINCIPAL REVENUE SOURCES

Revenue Source	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGETED	FY 2011 PERCENT OF TOTAL
Charges for Services	$ 1,221,929	$ 865,652	$ 1,239,800	$ 1,025,196	98.37%
Intergovernmental Revenue	-	-	-	-	0.00%
Interest & Dividends	-	-	-	-	0.00%
Other Sources	-		-	-	0.00%
Other Revenues	25,382	17,292	17,713	17,000	1.63%
Total Revenues	$ 1,247,311	$ 882,944	$ 1,257,513	$ 1,042,196	100.00%



CLAYTON COUNTY, GEORGIA
ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Consolidated Revenues

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

Revenues appear to be projected substantially less in FY 2011 versus prior years. General fund revenues have decreased as a result of the overall lack of strength in the economy. It should be noted that 70.5% of total budgeted revenues involve tax supported funds (i.e., General Fund and the Fire District Fund) up from 58.3% last year. The remaining funds derive their revenue from such non-tax sources as surcharges, fines, user fees, and interest income.

Revenue Source	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 BUDGETED	FY 2011 PERCENT OF TOTAL
General Fund	$ 168,895,889	$ 164,117,092	$ 179,144,149	$ 166,614,535	62.73%
Fire Fund	22,278,302	21,975,913	23,066,787	20,597,013	7.75%
E-911 Fund	3,954,802	3,887,074	4,053,515	4,091,776	1.54%
Landfill Enterprise Fund	2,498,746	2,084,310	2,990,611	2,462,723	0.93%
Airport Enterprise Fund	1,247,311	882,944	1,439,606	1,042,196	0.39%
All Other Funds	134,886,864	95,537,960	237,027,776	70,815,880	26.66%
Total Revenues	$ 333,761,914	$ 288,485,293	$ 447,722,444	$ 265,624,123	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 downturn in the economy. Due to the conservative fiscal policy of the Board of Commissioners in maintaining an adequate fund balance, the County has been able to weather the storm with minimal impact to operations. It is for this reason that the maintenance of the fund balance at 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 2010, the Finance Department estimates that the fund balance will be about $26.0 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 current general obligation bond rating is Aa2 Moody's Investors Service, Inc. and AA by Standard & Poor's Ratings Services.

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	36,971,904	27,845,065	26,032,349	26,032,349

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

Changes to the fund balance that typically occur from one year to the next come primarily from two sources. First, revenues though projected on a fairly conservative basis each fiscal year have decreased due to the state of the economy. The second component of fund balance change is 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 maintain tight controls on spending. The General Fund uses the modified accrual basis of accounting for both budgeting and actual reporting purposes.

The following tabular information breaks the estimated fund balance at June 30, 2010 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 2010, but will not be completed until FY 2011. 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 2011. These reserves are needed to account for the funds that have already been spent or obligated and are not available for appropriation.

Special Revenue Funds

Fire District Fund

The following table provides a comparison of the fund balance for the Fire District Fund over a four-year period. At the end of FY 2010 the Finance Department estimates that the fund balance will be about $4.9 million. The level of cash reserves maintains the Fire Departments liquid position of having sufficient monies available to meet its cash flow and capital spending needs. The Fire District Fund currently operates with a special tax district mill rate of 3.90 mills. The Fire District Fund has built an adequate capital improvement reserve such that it can meet its physical plant needs going into FY 2011. The current mill rate appears to meet the need for building and staffing additional fire stations.

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 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	6,991,493	7,419,191	7,149,264	4,915,874

The projected fund balance in the amount of $4,915,874 on June 30, 2010 represents the combination of the Fire District Fund's minimum 10 percent of current revenues contingency reserve, with the remainder being available in the capital improvement reserve. The Fire Fund is on the modified accrual basis for both budgeting and actual reporting purposes.

Parks and Recreation Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	268,365	552,490	688,632	688,632

the Parks and Recreation Fund over a four year period. At the end of FY 2010, the Finance Department estimates that the fund balance will increase to $688,632. 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 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 purchasing equipment for the

Parks and Recreation Fund (continued)

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 $688,632 on June 30, 2010 represents net proceeds of program revenues over expenditures for FY 2010. This is the amount of money that is available for capital improvements. The Parks and Recreation Fund is on a modified accrual basis for both budgeting and actual reporting purposes.

Hotel/Motel Tax Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	1,030,510	976,160	835,441	630,441

Clayton County Tourism Fund

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

Clayton County Tourism Fund (continued)

Tourism Authority makes recommendations for the expenditures of these funds. The monies are used in connection with advertising, staffing, and promoting tourism for Clayton County. The Tourism Authority Fund is budgeted on a modified accrual basis.

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	285,757	176,729	99,873	99,873

The annual fund balance for this fluctuates based on the amount of capital improvements the Tourism Authority plans for the current fiscal year. The Board will generally allow a reserve to build then authorize a capital improvement on a pay-as-you-go basis. This action depletes the reserve. For fiscal year 2011 the staff is estimating that the fund will continue on its slightly downward trend.

Emergency Telephone System Fund

The estimated fund balance for the Emergency Telephone System Fund at June 30, 2010 is $ 3,697, 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 while insuring that public safety needs are met.

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	5,018,376	3,861,450	3,972,280	3,697,865

The Emergency Telephone System Fund has pledged 75 percent of its wireless revenue for the debt service on the new Police/E911 Building. This will help to improve performance and efficiency in the operation and will ultimately save money in the future for the Emergency Telephone System Fund. The long-term outlook is that revenues will continue to adequately fund expenditures for this fund for the foreseeable future. The Emergency Telephone System Fund is on a modified accrual basis for budgeting and actual reporting purposes.

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

Federal Narcotics Condemnation Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	614,022	472,798	474,651	474,651

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 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	103,899	300,499	396,711	396,711

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

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

Jail Construction and Staffing Fund

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

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ESTIMATED	FY 2010 PROJECTED
Fund Balance - June 30	634,746	1,079,692	1,079,692	1,079,692

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

Juvenile Supplemental Services Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	19,314	22,770	19,557	19,557

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

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

Drug Abuse Treatment and Education Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	1,108	3,410	5,542	5,542

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 2011 are the Substance Abuse Program, Prevention Plus Program, Clayton House, and the Clayton Center Adolescent Lighthouse Program. The cumulative impact of these funding decisions is expected to keep the fund balance relatively close to zero and provide as much education to Clayton County citizens as possible. The Drug Abuse Treatment and Education Fund utilizes the modified accrual basis of budgeting.

Alternative Dispute Resolution Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	429,646	421,231	381,801	381,801

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

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

Victim Assistance Fund

The Victim Assistance Fund is a self-supporting accounting entity in which the surcharges by the various courts on traffic and criminal fines are used to help the victims of misdemeanor crimes. While the District Attorney and Solicitor General's offices were being set up to handle the new requirements of this legislation during the first year of operation, the monies generated from this surcharge accumulated in this fund. 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 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	127,359	65,846	4,455	4,455

The operations of this fund are currently significantly under funded. Due to the declining Court fines cuts in personnel and expenditures have been made. The Victim Assistance Fund uses the modified accrual basis for budgeting and actual reporting purposes.

Domestic Seminars Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	9,009	8,864	11,062	11,062

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

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 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	450,469	615,395	732,962	732,962

The fund balance is projected to continue to grow while creating relief for taxpayers as it pertains to providing technological enhancements for State Court and its supporting offices. The State Technology Fund utilizes the modified accrual basis for budgeting and reporting purposes.

Clayton Collaborative Authority Fund

The Clayton Collaborative Authority Fund is used to account for special grant funds to enable the Authority to receive and review requests from charitable organizations needing assistance. The following table gives a comparison of the fund balance for the Clayton Collaborative Authority Fund over a four-year period. The Collaborative Board makes annual recommendations to the Clayton County Board of Commissioners for program funding on a priority, need, and suitability basis.

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	389	3,369	6,656	6,656

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

Clayton County Aging Grant Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	80,566	45,796	31,465	31,465

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

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 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	4,728	3,905	55,415	55,415

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

Law Library Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	6,078	27,449	20,481	20,481

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

Street Lights Fund

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

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

Street Lights Fund

The following table gives a comparison of the fund balance for the Street Lights Fund over a four year period.

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	12,257	11,892	4,672	4,672

Over the past three years the fund balance has decreased due to increasing utility costs. In projecting the fiscal year 2010 ending fund balance, it is assumed that revenues would be barely sufficient to cover all the expenditures incurred during the year. An increase per household of $5.00 per home is expected in FY 2011.This fund utilizes a modified accrual basis for budgeting and reporting purposes.

Ellenwood Tax Allocation District

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	179,586	88,467	74,219	74,219

Debt Service Fund

The Debt Service Fund is used to account for the resources accumulated and payments made for principal and interest on long term general obligation debt of governmental funds. The following table gives a comparison of the fund balance for the Debt Service Fund over a four year period. The monies have legal restrictions for their use. The Debt Service Fund uses the modified accrual basis for budgeting and reporting purposes.

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	5,197,802	5,946,403	5,197,802	5,197,802

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 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ESTIMATED	FY 2010 PROJECTED
Fund Balance - June 30	1,477,697	1,001,768	978,524	978,524

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

Clayton Airport Enterprise Fund

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

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ESTIMATED	FY 2010 PROJECTED
Fund Balance - June 30	17,299,590	17,067,439	16,993,731	16,993,731

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

C-Tran Mass Transit Enterprise Fund

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

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ESTIMATED	FY 2010 PROJECTED
Fund Balance - June 30	0	0	0	0

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

Capital Project Funds

Health Department Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	204,189	148,629	130,481	130,481

Jail/Judicial Complex

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	883,981	0	0	0

Roads and Recreation Projects Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	131,181,549	131,365,930	128,673,574	128,673,574

Police Headquarters/E911 Center Capital Projects Fund

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	0	0	0	0

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

Capital Project Funds

2009 SPLOST

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	0	18,533,740	46,592,157	46,592,157

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

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	6,191,068	4,492,120	4,097,119	4,097,119

Internal Service Funds

Workers' Compensation Self-Insurance Fund

The Workers' Compensation Fund was established in 1982 to provide resources for payment of workers' compensation claims of County employees. Individual departments are charged for workers' compensation based upon previous insurance carriers' cost charges. This fund uses the accrual basis for budgeting and actual reporting purposes.

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	2,086,888	1,290,798	2,249,941	2,249,941

Medical Self-Insurance Fund

The Medical Fund was established in 1989 to provide resources for payment of employee medical claims. The County's potion of the medical costs is transferred to the self-insurance fund each pay period. The employee's portion of the medical costs is withheld from the employee and transferred to the self-insurance fund each pay period. This fund uses the accrual basis for budgeting and reporting purposes.

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ESTIMATED	FY 2011 PROJECTED
Fund Balance - June 30	4,952,993	3,182,972	3,251,470	3,251,470

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, 2011, the Board of Commissioners recommended no additional positions in the General Fund.

Please refer to the following two spreadsheets that provide a detailed breakdown of the current staffing level and of the approved new positions. The spreadsheet entitled ***Summary of Full-Time Personnel- Clayton County*** provides a detailed breakdown of the staffing level of the County for the past two years and the upcoming fiscal year. The spreadsheet entitled ***Approved New Position List*** details any of the new positions added for Fiscal Year 2011 and the department where they were added.

Clayton County, Georgia
Approved New Position List
Positions Effective Date July 1, 2010
Fiscal Year Ending June 30, 2011

Community Development

Add:	1 Office Manager
Delete:	1 Administrative Secretary
	1 Senior Planner
	1 Long Range Planner
	1 Office Administrator

District Attorney

Add:	1 Assistant District Attorney
	1 Investigator I
	1 Chief Administrator
Delete:	1 DA Unit Supervisor

Senior Services

Add:	1 Program Coordinator
	1 Health & Fitness Coordinator
	1 Maintenance Supervisor
	2 Fitness Instructors
	1 Administrative Secretary
	1 Equipment Manager

Solicitor

Add:	1 Victim Services Officer, Senior

Police

Add:	2 Police Training Instructor II
	1 Police Training Commander Instructor III

CLAYTON COUNTY, GEORGIA
SUMMARY OF FULL-TIME PERSONNEL

DEPARTMENT	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 BUDGET
Board of Commissioners	18	17	17
Buildings & Maintenance	24	24	24
Central Communications/E911	55	55	55
Central Services	18	18	18
Clerk of State Court	22	22	22
Clerk of Superior/Magistrate Court	34	34	34
Community Development/Planning & Zoning	39	32	29
Corrections Department	52	52	52
District Attorney	65	67	69
Economic Development Officer	3	5	5
Emergency Medical Services	111	111	111
Extension Service	9	9	9
Finance Department	42	42	42
Fire Department	256	255	255
Garage	22	21	21
Indigent Defense	3	2	2
Information Technology	54	53	53
Internal Audit	4	4	4
Juvenile Court	60	62	62
Library System	47	47	47
Magistrate Court	9	10	10
Narcotics	26	26	26
Parks & Recreation	75	73	73
Personnel Department	11	11	11
Police Department	392	398	401
Probate Court	12	12	12
Refuse Control	32	43	43
Registrar	5	5	5
Risk Management	11	13	13
Senior Services	30	29	36
Sheriff's Department	331	344	344
Solicitor's Office	36	38	39
Staff Attorney	6	6	6
State Adult Probation	7	6	6
State Court	16	16	16
Superior Court	36	36	36
Tax Assessors	30	29	29
Tax Commissioner	32	32	32
Transportation & Development	151	141	141
TOTAL CLAYTON COUNTY POSITIONS	2186	2200	2210

CLAYTON COUNTY, GEORGIA
STRATEGIC PLANNING PARAMETERS
2011 Budget Document

I. Mission Statement

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

II. Strategic Goals and Objectives

The Clayton County Board of Commissioners has committed itself to achieving the goals of reducing crime and promoting safety, expanding services, maintaining the lowest possible tax burden on property owners, making operations more efficient, recognizing and rewarding the efforts of our employees and maintaining our capital assets and infrastructure. The Board of Commissioners views growth as an opportunity to increase the quality of life for taxpayers as well as County employees. Our strategic plan represents the specific methods and philosophies that we have chosen for facing future growth and enhancing the high standard of living in Clayton County. The plan below details how the safety, infrastructure, human resources, financial and technological goals mentioned above and on page 17 will be accomplished. Both short and long term goals for each department are detailed in the Departmental Summary section on pages 107-200.

III. The Plan

A. RESTORE PUBLIC TRUST IN COUNTY GOVERNMENT

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

B. FISCAL STRENGTH THROUGH FISCAL CONSERVATISM

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

C. INFRASTRUCTURE EXCELLENCE

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

D. OPERATIONS AND SERVICE EXCELLENCE

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

E. MANAGING AND PLANNING FOR GROWTH AND ECONOMIC DEVELOPMENT

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

F. LEADERSHIP

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

IV. Anticipated Short and Long Term Outcomes

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

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 2011 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 2011.
- 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 repeal of the homestead exemption will have a negative impact on property taxes.

- 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, no additional property tax revenues were generated for the new budget year 2011.

User Fees

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

EXPENDITURES

General

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

Additional Personnel

- The Board of Commissioners has directed that the Budget include no new positions.

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
2011 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.

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 item increases. The Clayton County Board of Commissioners must approve any increases in the regular salary and wages account. County departments/Elected officials will not be allowed to exceed their salary and wages account without approval from the Board.

CLAYTON COUNTY, GEORGIA
ADOPTED FISCAL POLICIES
2011 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.

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

SECTION IV - REVENUE ADMINISTRATION POLICIES

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

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

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

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

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

SECTION V - ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

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

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

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

5. Clayton County will follow a policy of full disclosure on its Financial Reports.

SECTION VI - DEBT POLICIES

1. Clayton County will confine long-term borrowing to capital improvements and moral obligations.

2. Clayton County will not use short-term debt for operating purposes.

3. Clayton County will follow a policy of full disclosure on every financial report and bond prospectus.

4. General obligation debt will not be used for Enterprise Fund activities.

5. Clayton County will use general obligation debt to fund general-purpose public improvements, which cannot be financed from current revenues, available fund balances, or other current sources of capital financing.

6. Clayton County will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible.

SECTION VII - INVESTMENT POLICIES

1. Clayton County will maintain an active program of investing all government funds under the direction of the Finance Director or his/her designee.

2. The investment program shall be operated based on the following principles, with priorities placed on the order as listed below:
   - Safety of Principal - Principal is protected from loss with secure investment practices and collateralization.
   - Maintenance of Adequate Liquidity - A sufficient quantity of investments are readily convertible to cash when needed to meet current obligations, without incurring losses.
   - Yield or Return on Investment - The earnings rate on investments is maximized without diminishing the other principles.

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

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

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

5. The 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

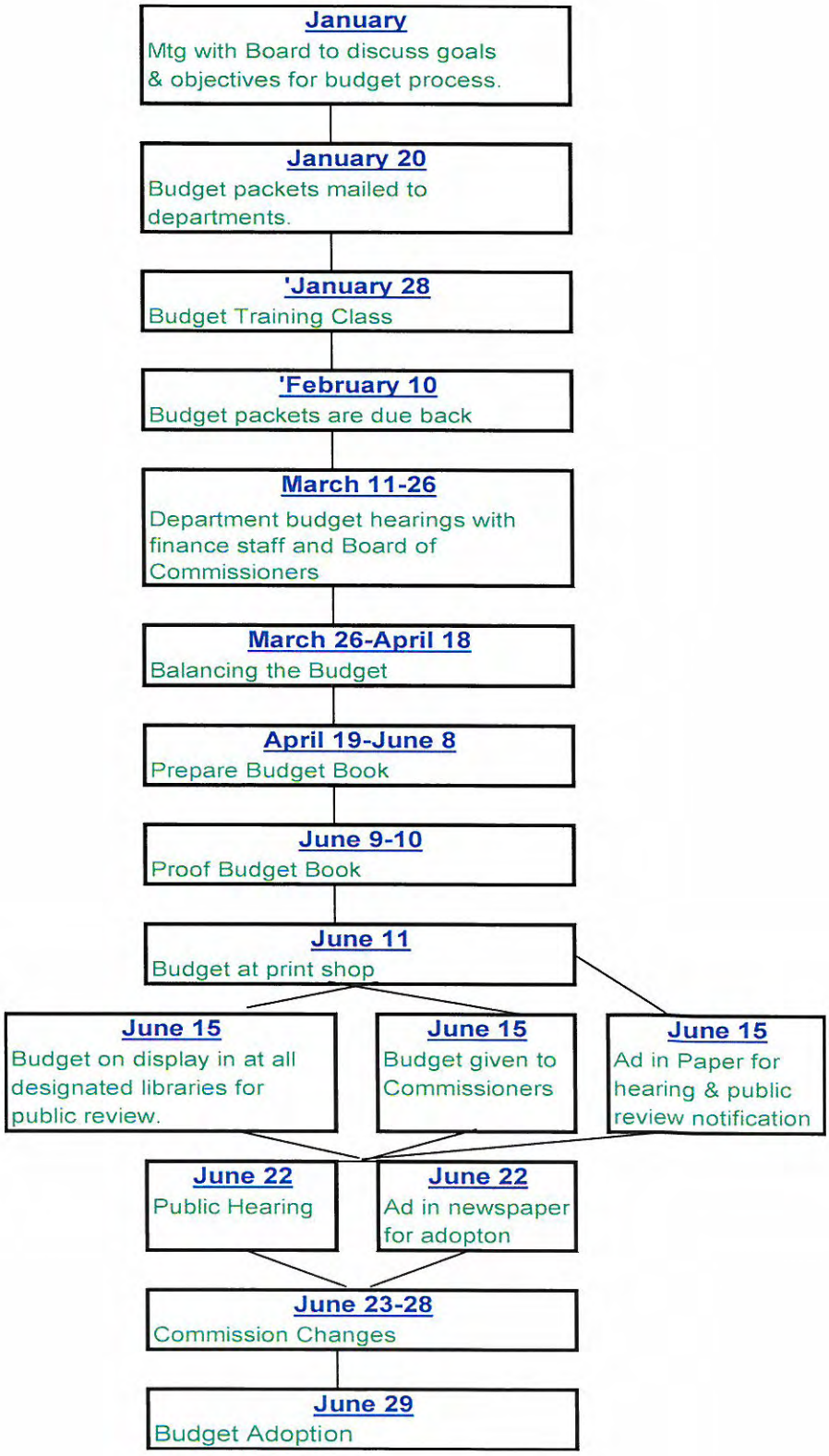
1. It is the intent of the Clayton County Board of Commissioners to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the County.

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
2011 Budget Document
Budget Process Flowchart



CLAYTON COUNTY, GEORGIA
BUDGET PROCEDURES
2011 Budget Document

The budget process for the fiscal year began in January. The constant review and refinement of budget data continues through the adoption of the budget in mid June. The process culminates with the publication of the final approved budget document in late June. This budget preparation cycle is summarized on the budget flowchart that precedes this section (page 88).

The first week in February, 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 16th.

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

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

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

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 third week of June so that they may review it in order to field questions from the public. The first public hearing is typically held during a night meeting unless there are scheduling issues. Prior to the first public hearing, copies of the proposed budget are placed on display in the Clayton County Library Headquarters, the Lovejoy Library, the Morrow Branch Library, the Riverdale Library and the Jonesboro Library. An ad is placed in the local newspaper, 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 last 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.

BASIS OF BUDGETING

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

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

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

CLAYTON COUNTY, GEORGIA
BASIS OF ACCOUNTING
2011 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
2011 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,

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,
306 Roads and Recreation Projects (SPLOST) Capital Project Fund
307 2009 SPLOST Capital Projects Fund
310 Police Headquarters/E911 Center Capital Project Fund
315 Tax Allocation District Capital Project Fund
400 Debt Service Fund,
501 Street Lights Fund,
502 Ellenwood Tax Allocation District Special Revenue Fund,
710 Landfill Enterprise 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.

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 Health Department Capital Project Fund is used to account for the construction of the Health Department and Archives Building. This fund will no longer be used in fiscal year 2011.

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. This fund will no longer be used in fiscal year 2011.

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

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

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

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

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

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

The 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 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.

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 20, 2010	Budget packets mailed to departments
January 28, 2010	Budget Training Class
February 10, 2010	Complete budget packets due back to Finance Department
March 11-26, 2010	Department budget hearings with Finance Staff and the Board of Commissioners
March 26-April 18, 2010	Balancing the Budget
April 19-June 8, 2010	Prepare Budget Book
June 9-10, 2010	Proof Budget Book
June 11, 2010	Budget to Print Shop
June 15, 2010	Budget is available for public review (Headquarters Library, Lovejoy Library, Morrow Branch Library, Riverdale Library, and Jonesboro Library)
June 22, 2010	Public Budget Hearing
June 29, 2010	Budget Adoption

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CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2011

Policies and Procedures

Clayton County has not adopted a formal budgetary process to prepare a five-year Capital Improvement Program (CIP). The Finance department currently consults with the Board of Commissioners to determine the future operating budget required for specific major capital improvement projects and how those projects will be funded. As part of the fiscal year 2011 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 2011, 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 2011 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. Below is a summary of all capital expenditures for Clayton County for fiscal year 2011 by fund:

Fund	**Amount**
General Fund	$ 1,399,094
Capital Projects Fund SPLOST 2004	$ 0
Capital Projects Fund SPLOST 2009	$ 38,155,750
Total Capital	$ 39,323,819

The purchase of equipment and funding for projects are included as part of the normal operating budget of Governmental Fund Types. For fiscal year 2011, the County has programmed the purchase of $1,399,094 for fixed assets which are assets that have a cost greater than $5,000 and has a useful life greater than 1 year. Due to the economy there is currently a limit on capital expense and only emergency vehicles will be purchased due to the decrease in revenues.

The purchase of fixed assets represents less than 1% of total expenditures in the fiscal year 2011 budget. A detail by department of fixed assets and capital project budgets are included in the schedules that follow this discussion. There are principally three operating policies that drive capital outlay decisions. The first is one that parallels the capital maintenance theory of accounting. It is the goal of the County to have sufficient resources available in a fiscal year to make any necessary capital purchases. Thus, the decision to replace existing plant, property, and equipment is normally based on when it would prove to be cost effective to do so.

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

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

Currently, the capital budget process takes place in conjunction with the operating budget process. All departments are required to submit their capital budget requests 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 request by individual Elected Officials or Department Directors. Once the final review process is complete, the capital budget is approved as part of the operating budget.

Defining the Capital Improvement Plan (CIP)

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

Capital Expenditures - Charges for the acquisition of a single purchase of equipment, land, or improvements of land, buildings, fixtures, and other permanent improvements with a value of more than $5,000 and a useful life of more than one year. Repairs and maintenance of existing County buildings is not a capital expenditure. These items are budgeted within an individual department's annual operating budget. A listing of Capital Expenditures is included in the schedule that follows this discussion.

Capital Improvement Projects - An undertaking that has a specific objective that covers a specific period of time and does not occur on an annual basis. Instead of being part of the County's annual operating budget a capital project expenditure plan is adopted by the Board of Commissioners on a project-by-project basis and serves as an appropriate spending parameter for the current fiscal year. Projects in the fiscal year 2011 capital project budget fall into this category. The purpose of the particular expenditure most often dictates what the accounting treatment will be for the transaction. The C.I.P. budget is generally accounted for in a Capital Projects Fund and usually involves extensive construction for a new or totally renovated building.

Clayton County currently has an existing Special Purpose Local Option Sales Tax (SPLOST) first approved in FY 2004. In July of 2008 the citizens of Clayton County voted to extend the 1 percent sales tax for a new five year period. The new SPLOST which began in January of 2009 will be utilized to provide capital for infra-structure projects in areas such as, juvenile court, public safety, library construction and fire.

CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2011

The new SPLOST is anticipated to collect $232,065,000 and will be utilized for capital and infrastructure improvements throughout the County. Throughout the year, projects may be added or deleted to the list based on increases or decreases in the collection of SPLOST dollars. The County's level one priority for the new SPLOST is the construction of the new Juvenile Justice Center. Currently, juveniles are located in the Old Courthouse. The new center will provide a larger, safer and adequate facility. The County has experienced population growth rates and changes in the demographic make-up which dictates the need for master plans throughout the county. Listed below is an outline of projected of the new SPLOST.

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

Financial Impact of Capital Expenditures on the Operating Budget

As indicated above, capital expenditures are appropriated in the fiscal year 2011 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 not only the current operating budget and will specific ongoing impact on future operating budgets.

Financial Impact of Capital Projects on the Operating Budget

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

Regardless of how the projects are funded, when these projects are completed they often have the potential of having a significant financial impact on the operating budget. Although there were not specific "capital projects" budgeted through the FISCAL YEAR 2011 budget process, there are several on-going capital projects that impact the operating budget of the current and

subsequent fiscal years. Due to the economic condition, the on-going capital projects are to be postponed. This will give the county the ability to better meet the current needs for the citizens. The following provides a discussion of capital projects that are currently underway. Each project is projected to carry on in fiscal year 2012.

Recreation Center #4 – Recreation Center #4 is in the planning phase. The location will be located in Lovejoy. 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.

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

The funding for recreation center #5 will be amended when the site has been chosen.

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

Construction will begin on recreation center #6 as soon as final funding is collected.

CLAYTON COUNTY, GEORGIA
CAPITAL PROGRAM AND BUDGET
FISCAL YEAR 2011

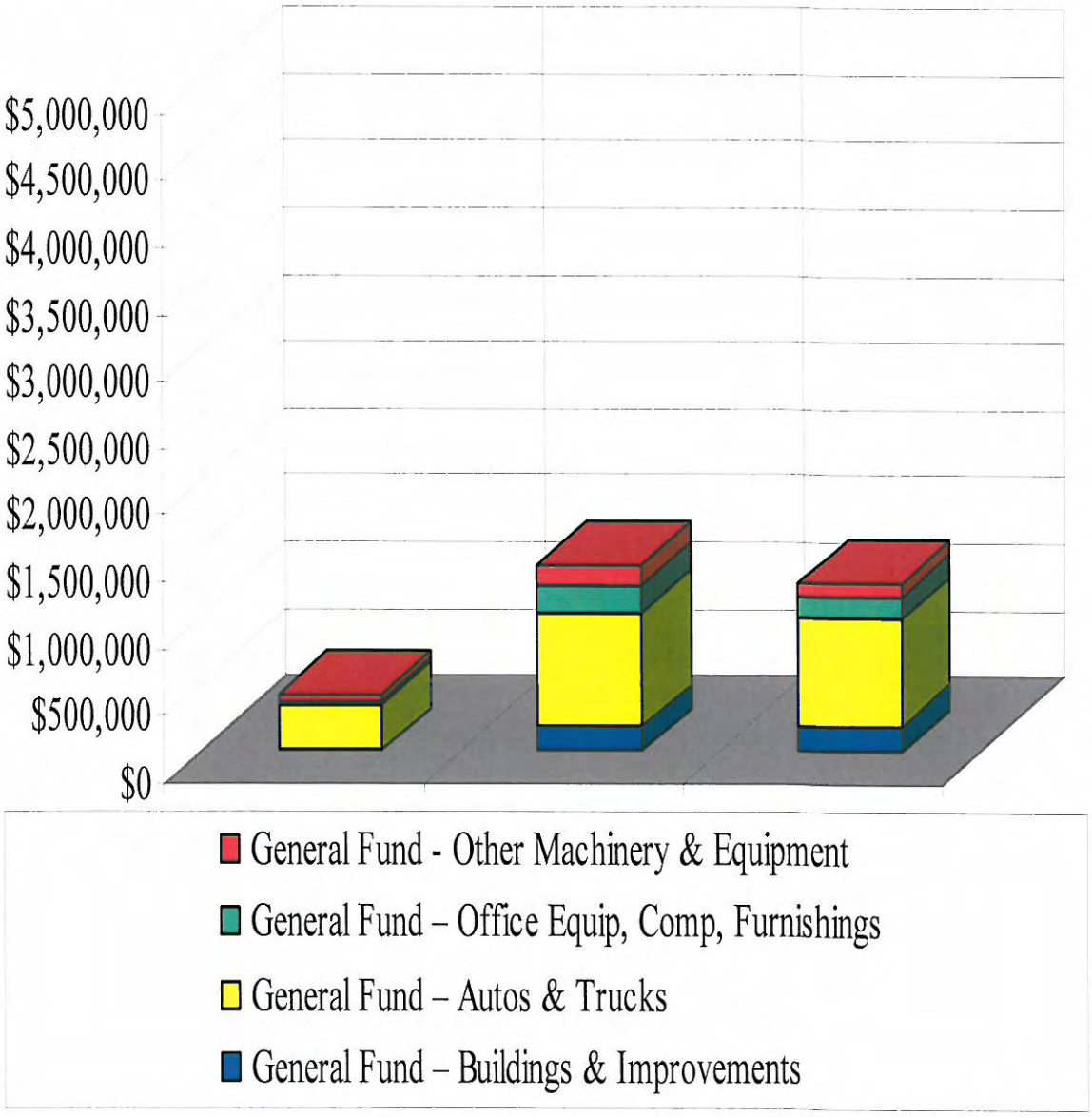
Capital Improvement Program Future

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 2010 ACTUAL	FY 2011 BUDGET	FY 2012
General Fund – Buildings & Improvements	$0	$178,000	$200,000
General Fund – Autos & Trucks	$ 354,352	$ 858,000	$ 800,000
General Fund – Office Equip, Comp, Furnishings	$ 14,475	$208,500	$170,000
General Fund – Other Machinery & Equipment	$ 52,114	$154,594	$100,000
Total	$90,083	$1,399,094	$1,270,000
Annual Change Amount	N/A	$978,153	($129,094)
Percentage Change	N/A	232%	(9%)

The information on the schedule above and the chart that follows outlines the fact that ongoing capital maintenance for Clayton County has a smaller impact on the 2011 general fund budget than in prior years. Current economic conditions have impacted decisions to fund capital projects out of the general fund. The estimated financial impact of the General Fund improvements is expected to be a savings of $ 41,000 for fiscal year 2011.

CLAYTON COUNTY, GEORGIA
SUMMARY OF THE FINANCIAL IMPACT OF CAPITAL NEEDS ON THE OPERATING BUDGET
FISCAL YEARS 2010 - 2012

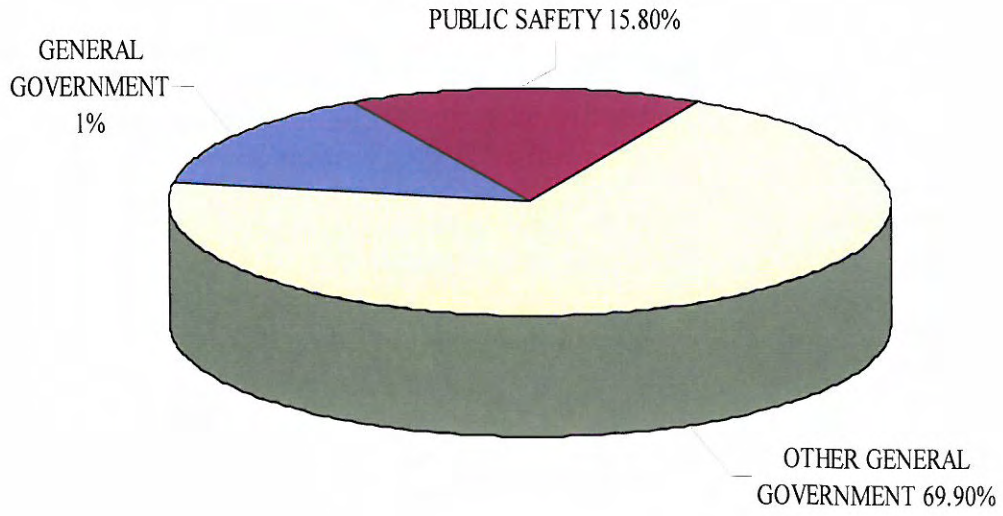


CLAYTON COUNTY, GEORGIA
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2011

	FY 2011 ADOPTED
GENERAL GOVERNMENT	
FINANCE DEPARTMENT	
Upgrade County PC	200,000
TOTAL GENERAL GOVERNMENT	200,000
PUBLIC SAFETY	
PRISON	
Additional 15 Passenger Van	26,000
Additional Trailer	5,100
SHERIFF	
MugALL Photo/ID System	8,500
Vehicle Replacement	32,000
Replace 2 X-Ray Machine	49,612
Replace 2 Breathalyzer Units	11,210
Upgrade X-Ray Security System	49,900
Replace X-Ray System	38,772
TOTAL PUBLIC SAFETY	221,094
OTHER GENERAL GOVERNMENT ADMINISTRATION	
BUILDING AND MAINTENANCE	
Replace carpet at Riverdale Library	35,000
Replace carpet at Morrow Library	35,000
Replace roof at Morrow Library	103,000
Security Improvement in District Attorney's Office	5,000
OTHER GOVERNMENT SERVICES	
Vehicle Replacement Reserve	800,000
TOTAL OTHER GENERAL GOVERNMENT	978,000
TOTAL CAPITAL PROJECTS BUDGET	$ 1,399,094

CLAYTON COUNTY,
ONE-YEAR CAPITAL PROJECTS BUDGET
APPROPRIATIONS BY FUNCTIONAL AREA AND PROJECT
FISCAL YEAR 2011

FUNCTION	AMOUNT	PERCENT
GENERAL GOVERNMENT	$ 200,000	14.29%
PUBLIC SAFETY	221,094	15.80%
OTHER GENERAL GOVERNMENT	978,000	69.90%
TOTAL	$ 1,399,094	100.00%



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

Board of Commissioners (Mission Statement)

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

Board of Commissioners (Functions)

County Governing Authority.

Board of Commissioners (Goals and Issues)

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Board of Commissioners (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Board of Commission meetings.	37	40	37	37
Total number of budget amendments approved.	105	80	78	75
Minutes and Agenda Items Prepared Without Error	99%	99%	100%	100%
Notices of Special Called Meetings Issued Within 24 hours of Meeting	100%	100%	100%	100%

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

Board of Commissioners (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	765,408	932,009	1,171,562	1,036,083
Operations	175,772	113,662	147,195	127,520
Capital Outlay	31,132	8,411	-	-
Total	**972,312**	**1,054,082**	**1,318,757**	**1,163,603**

Board of Commissioners (Hotel/Motel Tax Fund 2%)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	-	378	23,304	14,694
Total	**-**	**378**	**23,304**	**14,694**

Board of Commissioners (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Chairman Board of Commissioners	E	1	1	1
Commissioner	E	4	4	4
Chief of Staff	A	1	1	1
Director of Planning & Policy	40	1	1	1
Administrative Assistant II	28	1	1	1
Grants Coordinator/Writer	27	1	0	0
Public Relations Specialist	24	1	1	1
Clerk of Commission	20	1	1	1
Office Manager	20	1	1	1
Constituent Aide	20	2	2	2
Assistant to Chairman	20	1	1	1
Assistant Clerk of Commission	17	1	1	1
Administrative Assistant	16	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		18	17	17

Board of Commissioners (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Buildings & Maintenance (Mission Statement)

The Buildings & Maintenance department is dedicated to providing safe, secure, attractive, environmentally healthy facilities for the employees and residents of Clayton County.

Buildings & Maintenance (Functions)

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

Buildings & Maintenance (Goals and Issues)

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Buildings & Maintenance (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Total Square Footage County Buildings:	2,665,988	3,175,988	3,175,988	3,175,988
Average Cost of Job:	$200,000	$220,916	$220,800	$220,000
Number Buildings Maintained:	236	256	256	256
Total Maintenance Costs:	1,815,739	1,680,936	1,976,000	1,800,000
Maintenance Costs Per Square Foot:	0.68	0.53	0.62	0.57

Buildings & Maintenance (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,250,676	1,220,444	1,269,527	1,239,276
Operations	766,909	732,531	924,606	851,997
Capital Outlay	-	-	-	178,000
Total	**2,017,585**	**1,952,975**	**2,194,133**	**2,269,273**

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

Buildings & Maintenance (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Director of Buildings and Maintenance	35	1	1	1
Assistant Director, Buildings and Maint.	31	1	1	1
Buildings and Maint. Service Manager	24	1	1	1
Master Trades Specialist	19	12	12	12
Senior Trades Specialist	17	3	3	3
Trades Specialist	15	2	2	2
Administrative Secretary	15	1	1	1
Principal Secretary	13	1	1	1
Trades Apprentice	12	2	2	2
TOTAL # OF POSITIONS:		24	24	24

Buildings & Maintenance (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Central Communications, E-911 (Mission Statement)

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

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 meet or exceed ISO and NFPA guidelines to have all priority 1 level calls for service dispatched in a timely manner; 99% within 90 seconds and 95% within 60 seconds, by December 31, 2010.
2. To improve retention rate of current and prospective employees.
3. To reduce absenteeism within the communication center.

Departmental Objectives for FY 2011

1. Provide ongoing training to personnel stressing the importance of timely dispatching.
2. Take advantage of currently available and planned upgraded technology to assist in rapid dispatch of emergency calls.
3. Implement call-taking-only positions to relieve distraction of multi-tasking for dispatchers.
4. Provide Stress Management training for all employees.
5. Implement "CritiCall" or similar job-specific skill assessment tool in the hiring process to better screen applicants.
6. Enhance positive recognition program for excellent service provided by employees.
7. Enhance participative role of all employees in decision-making processes.
8. Strictly enforce Civil Service Rules, Departmental and Divisional policies regarding the use of leave time.
9. Achieve above listed objectives for other goals leading to reduced stress levels and improved overall morale.

Departmental Issues for FY 2012 and Beyond

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

Central Communications, E-911 (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Total 911 Calls:	241,288	255,347	261,410	275,000
Total Administrative Calls:	514,312	540,028	555,317	570,000
Law Enforcement Dispatches:	289,742	330,239	338,189	342,350
Fire & EMS Dispatches:	33,118	34,774	34,991	35,229
Law Enforcement Calls For Service:	169,918	178,414	179,582	182,220
Officer Initiated Law Enforcement Calls:	143,617	150,798	156,357	158,100

Central Communications (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	448,033	458,270	455,141	448,391
Operations	823	1,082	1,300	1,300
Total	**448,856**	**459,352**	**456,441**	**449,691**

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

E-911 Fund				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	2,322,628	2,506,527	2,520,937	2,491,688
Operations	722,090	2,537,523	783,136	1,523,460
Operating Transfer Out	-	-	750,000	-
Total	**3,044,718**	**5,044,050**	**4,054,073**	**4,015,148**

Central Communications (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Deputy Chief of Police	35	1	1	1
Police Major	31	1	1	1
Police Lieutenant	26	1	1	1
Office Manager	20	1	1	1
False Alarm Administrator	16	1	1	1
TOTAL # OF POSITIONS:		5	5	5

E-911 Fund (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
E-911 Operations Supervisor	26	1	1	1
Training & Professional Standards Coordinator	25	1	1	1
Communications Supervisor	23	3	3	3
Geographical Database Administrator	23	1	1	1
Communications Dispatcher, Senior	20	6	6	6
Communications Dispatcher III	19	12	14	14
Communications Dispatcher II	18	16	16	16
Communications Dispatcher I	17	10	8	8
TOTAL # OF POSITIONS:		50	50	50

Significant Staffing and Expenditure Changes

No significant expenditure and staffing changes.

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

Central Services (Mission Statement)

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

Central Services (Functions)

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

Central Services (Goals and Issues)

1. Total compliance with all State, County and departmental laws, policies and regulations.
2. Develop and implement a quality based selection process for professional services.
3. Departmental training to promote a qualified, cross-functional and cross-divisional staff.
4. Develop and manage an active vendor relations initiative.
5. Effective management of all active contracts to ensure compliance.

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Central Services (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of Purchase Requisitions:	13,330	13,463	13,598	13,600
Number of Purchase Orders:	5,866	5,925	5,984	6,000
Value of Purchase Orders:	$ 26,942,589	27,212,015	27,484,135	27,500,000
Number of Formal Bids:	251	254	256	250
Inventory Orders Filled:	6,412	6,476	6,541	6,500
Inventory Orders placed on Backorder:	502	507	512	500

Central Services (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	762,762	770,453	750,417	729,928
Operations	380,599	330,128	236,057	208,520
Total	**1,143,361**	**1,100,581**	**986,474**	**938,448**

Central Services - Print Shop (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	240,655	238,043	253,806	243,218
Operations	(152,402)	(89,752)	(139,350)	(125,543)
Total	**88,253**	**148,291**	**114,456**	**117,675**

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

Central Services (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Director of Central Services	36	1	1	1
Deputy Director of Central Services	32	1	1	1
Contract Compliance Manager	30	1	1	1
Contracts Administrator	26	1	1	1
Purchasing Specialist, Sr.	20	2	2	2
Printing Services Supervisor	20	1	1	1
Office Manager	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	1	1	1
TOTAL # OF POSITIONS:		18	18	18

Central Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Clerk of State Court (Mission Statement)

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

Clerk of State Court (Functions)

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

Clerk of State Court (Goals and Issues)

Departmental Goals

1. To continue to provide quality, efficient and accurate service to the public, courts, legal community and other state agencies.
2. To continue assisting the newly established Electronic Filing System Committee in establishing a policy and procedure for an Electronic Filing System in order to accomplish the goal of becoming a paperless court system.
3 To achieve the goal of preparing and scanning the 2001 to 2005 Criminal and Civil Files to ready them for archives to provide more space in the State Court Clerk's Office.

Departmental Objectives for FY 2011

1. Due to the creation of the 5th Judge to the State Court bench, there will be an increase in case filings in criminal misdemeanors, as well as with the creation of Resolution 2009-99 Section 94-63 for the issuance parking violations, it is deemed necessary to acquire additional personnel to continue to maintain the level of efficiency and accuracy that is expected and required. Along with the increase of case filings comes the increase in the collection of fine monies, which requires the utmost efficiency and accuracy from the State Court Clerk's Office.
2. To accomplish the goal of scanning the 2001 to 2005 Criminal and Civil files to adhere to the mandated records retention schedule will require assistance of additional personnel in the State Court Clerk's Office.
3. To continue providing the support for the judicial operations of the State Court in the efficient and professional standard that the courts have become accustomed.

Departmental Issues for FY 2012 and Beyond

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

Clerk of State Court (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Civil Cases:	12,890	12,039	12,084	12,184
Criminal Cases:	16,818	12,958	13,003	13,103
Red Light Citations:	576	380	385	390
Parking Violations (Began Dec. 2009):	-	85	1,020	1,100

Clerk of State Court

Mission, Goals, Objectives, Performance Measurements and Budget

Clerk of State Court (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	1,084,218	1,093,346	1,140,512	1,073,999
Operations	50,059	41,695	64,139	44,035
Total	**1,134,277**	**1,135,041**	**1,204,651**	**1,118,034**

Clerk of State Court (Technology Fee Collection Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	26,678	47,679	157,959	175,000
Capital Outlay	95,801	-	-	-
Total	**122,479**	**47,679**	**157,959**	**175,000**

Clerk of State Court (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Clerk of State Court	A	1	1	1
State Court Deputy Clerk Administrator	29	1	1	1
Deputy Court Clerk, Supervisor	21	3	3	3
Court Calendar Clerk	17	2	2	2
Deputy Court Clerk, Senior	16	2	2	2
Administrative Secretary	15	1	1	1
Deputy Court Clerk	12	12	12	12
TOTAL # OF POSITIONS:		22	22	22

Clerk of State Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Clerk of Superior/Magistrate Courts (Mission Statement)

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

Clerk of Superior/Magistrate Courts (Functions)

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

Clerk of Superior/Magistrate Courts (Goals and Issues)

Departmental Goals

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Clerk of Superior/Magistrate Courts (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Real Estate Documents Recorded:	82,742	86,464	86,000	86,000
Civil Cases Filed: (Superior)	5,782	5,367	5,500	5,600
Criminal Cases Filed: (Superior)	3,892	3,901	3,950	4,000
Civil Cases Filed: (Magistrate)	28,851	26,429	26,500	27,000
Criminal Cases Filed: (Magistrate)	23,795	23,281	23,400	23,500

Clerk of Superior/Magistrate Courts (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,764,057	1,734,633	1,712,623	1,671,461
Operations	466,596	533,050	506,130	452,127
Total	**2,230,653**	**2,267,683**	**2,218,753**	**2,123,588**

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

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	17,519	7,043	1,992	-
Operations	11,564	10,014	36,941	8,000
Total	**29,083**	**17,057**	**38,933**	8,000

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

Clerk of Superior/Magistrate Courts (Personnel)				
Title	Pay Grade	FY 2009	FY 2010	FY 2011
Clerk of Superior/Magistrate Court	E	1	1	1
Superior Court Deputy Clerk Administrator	29	1	1	1
Deputy Clerk/Superior Court	28	1	1	1
Jury Manager	21	1	1	1
Deputy Court Clerk, Supervisor	21	4	4	4
Judicial Supervisor	17	2	2	2
Deputy Court Clerk, Senior	16	3	3	3
Administrative Secretary	15	1	1	1
Deputy Court Clerk/Real Estate Indexer	14	1	1	1
Deputy Court Clerk	12	19	19	19
TOTAL # OF POSITIONS:		34	34	34

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

No significant expenditure and staffing changes.

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

Community Development/Planning & Zoning (Mission Statement)

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

Community Development/Planning & Zoning (Functions)

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

Community Development/Planning & Zoning (Goals and Issues)

Departmental Goals

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

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

Community Development/Planning & Zoning (Performance Measurements)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Building Permits Issued:	5,332	4,166	3,812	4,500
Permits Per Technician:	1,777	1,389	1,271	1,500
Business Licenses Issued:	7,874	5,390	5,090	6,600
Licenses Per Technician:	1,969	1,348	1,273	3,320
Building Inspections Performed:	27,609	13,300	12,800	15,700
Inspections Per Inspector:	3,068	1,478	1,422	2,256

Community Development (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	1,475,328	1,289,863	1,403,673	1,308,764
Operations	66,860	52,759	51,510	55,587
Operating Transfer Out	3,926,058	5,714,872	6,000,000	-
Total	**5,468,246**	**7,057,494**	**7,455,183**	**1,364,351**

Planning & Zoning (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	454,800	489,682	411,818	317,209
Operations	301,263	250,538	89,939	207,447
Total	**756,063**	**740,220**	**501,757**	**524,656**

Planning & Zoning (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	-	-	40,000	-
Total	-	-	**40,000**	-

Community Development/Planning & Zoning (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Director of Community Development	35	1	1	1
Assistant Director Community Dev.	31	1	0	0
Planning and Zoning Admin. (4002)	27	1	1	1
Assistant Planning and Zoning Admin. (4002)	24	0	0	0
Chief Building Inspector	24	1	1	1
Permit & License Supervisor	24	0	1	1
Long Range Planner (4002)	23	1	1	1
Plans Examiner	21	1	1	1
Assistant Permit & License Supervisor	19	0	1	1
Permit Supervisor	19	1	0	0
Business License Supervisor	19	1	0	0
Senior Planner (4002)	19	2	1	1
Electrical Inspector	19	2	2	2
Plumbing Inspector	19	2	2	2
Building Inspector	19	3	3	3
Heating and AC Inspector	19	2	2	2
Zoning Inspector (4002)	18	3	0	0
Office Administrator	17	1	1	1

Community Development/Planning & Zoning

Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Permit & License Coordinator	16	0	3	3
Alcohol and Bus. License Tax Coordinator	16	1	0	0
Administrative Secretary	15	1	1	1
Administrative Secretary (4002)	15	2	1	1
Planning and Zoning Specialist (4002)	15	2	1	1
Accounting Technician	14	1	1	1
Business License Inspector	14	3	0	0
Permit & License Technician	12	0	6	6
Business License Technician	13	2	0	0
Permits Technician	12	3	0	0
Office Assistant, Senior	10	1	1	1
TOTAL # OF POSITIONS:		39	32	32

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

No significant expenditure and staffing changes.

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

County Prison (Mission Statement)

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

Correctional Facility (Functions)

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

Correctional Facility (Goals and Issues)

1. To optimize the number of inmate workers available each day by providing adequate medical care and ensuring all well inmates go to work.
2. To have classification committee meet twice a week to determine skills, security and health issues as they relate to work details; to assign inmates to details.
3. To provide sanitary living conditions, nutritious meals, release programs and security according to State standards.
4. To continuously assess and provide departmental and municipal needs.

Departmental Objectives for FY 2011

1. Provide a department director (IE. the Warden) to the corrections department.
2. Refine the operating parameters of the Corrections Facility and Refuse Control divisions as subordinate elements to the Corrections Department.
3. Add a full time maintenance technician to the facility staff.
4. Plan and implement an expansion of facilities to house and work an additional 50 inmates. Design phase should begin FY 11, and will include a dormitory and visitation room.
5. As part of the Corrections Department, continue to improve the quality of life in Clayton County by placing a premium on grass cutting, litter control and graffiti abatement.

Departmental Issues for FY 2012 and Beyond

1. Plan for a new roof on the Corrections Facility.

Correctional Facility (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Capacity:	226	226	226	242
Average Number of Inmates:	216.3	216.0	217.5	226.0
Inmates per Prison Staff Member:	4.24	4.24	4.26	4.43
Total Inmate Man-hours:	280,472	284,308	279,559	280,000
Cost Per Inmate:	17,639	17,433	19,751	17,768

Correctional Facility (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	3,270,964	3,279,705	3,320,782	3,331,990
Operations	533,546	485,884	714,977	683,625
Capital Outlay	10,854	-	260,039	-
Total	**3,815,364**	**3,765,589**	**4,295,798**	**4,015,615**

Correctional Facility - Vending Operations (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	5,854	6,778	6,630	5,200
Total	**5,854**	**6,778**	**6,630**	**5,200**

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

Correctional Facility (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Warden	36	1	1	1
Deputy Warden	32	1	1	1
Corrections Major	31	1	1	1
Corrections Captain	28	1	1	1
Corrections Detail Manager	27	0	0	0
Corrections Lieutenant	26	4	4	4
Senior Counselor	26	1	1	1
Corrections Sergeant	24	5	5	5
Counselor	24	1	1	1
Nurse, Senior	22	1	1	1
Corrections Officer III	21	10	10	10
Office Manager	20	1	1	1
Corrections Officer, II	20	24	24	24
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		52	52	52

Correctional Facility (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

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

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

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

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

Department of Human Resources/Family and Children Services (Goals & 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 Objectives for FY 2011

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 2012 and Beyond

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

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

No performance measurements are utilized for this department.

Department of Human Resources (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	698,000	698,013	698,000	698,000
Total	**698,000**	**698,013**	**698,000**	**698,000**

Mental Health & Retardation (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	369,000	369,000	369,000	369,000
Total	**369,000**	**369,000**	**369,000**	**369,000**

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

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	40,000	40,000	40,000	40,000
Total	**40,000**	**40,000**	**40,000**	**40,000**

Family and Children Services (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Capital Lease Principal Payment	146,532	146,708	151,683	151,256
Total	**146,532**	**146,708**	**151,683**	**151,256**

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

No personnel in this department.

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

No significant expenditure and staffing changes.

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

District Attorney (Mission Statement)

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

District Attorney (Functions)

Prosecution of felony crimes.

District Attorney (Goals and Issues)

Departmental Goals

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 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
Mission, Goals, Objectives, Performance Measurements and Budget

District Attorney (Performance Measurements)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Felony counts filed:	6,147	5,886	7,624	8,768
Felony counts disposed:	6,278	7,918	6,832	7,857
Misdemeanor counts filed:	1,803	2,976	1,431	1,646
Misdemeanor counts disposed:	1,729	1,720	2,803	3,223
Cost per count filed:	$ 423.72	$ 382.78	$ 391.59	$ 350.45
Cost per count disposed:	$ 420.71	$ 351.96	$ 368.02	$ 329.35
Average number of cases per attorney:	1,228	1,423	1,438	1,654
Victims served:	5,418	5,005	5,065	5,100

District Attorney (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	3,163,912	3,229,364	3,382,549	3,432,482
Operations	204,044	162,859	163,308	216,792
Capital Outlay	651	-	-	-
Total	**3,368,607**	**3,392,223**	**3,545,857**	**3,649,274**

District Attorney (State Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	1,208	15,677	14,719	-
Total	**1,208**	**15,677**	**14,719**	-

District Attorney (Victim Assistance Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	159,434	165,725	142,238	147,954
Operations	10,273	9,426	11,001	8,638
Operating Transfers Out	33,649	39,127	35,531	35,531
Total	**203,356**	**214,278**	**188,770**	**192,123**

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

District Attorney (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	102,980	114,588	295,326	-
Operations	-	27	89,295	19,298
Total	**102,980**	**114,615**	**384,621**	**19,298**

District Attorney (Child Support Recovery Unit)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	619,256	600,596	616,391	-
Operations	53,399	53,755	54,837	15,301
Total	**672,655**	**654,351**	**671,228**	**15,301.00**

District Attorney (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
District Attorney	E	1	1	1
Chief Assistant District Attorney	S	1	1	1
Secretary/District Attorney	S	1	0	0

District Attorney

Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Assistant District Attorney/State-3	S	1	1	1
Assistant District Attorney/State-2	S	2	2	2
Investigator/State	S	1	1	1
District Attorney (Child Support)	A	1	1	1
Executive Assistant District Attorney	A	0	1	1
Chief Investigator	33	1	1	1
Senior Litigation Assistant D.A.	31	1	4	4
DA Unit Supervisor	30	3	3	3
DA Training Supervisor	30	1	1	1
Senior Assistant District Attorney (Child Support)	29	1	1	1
Senior Assistant District Attorney	29	7	5	5
Investigator III	28	11	10	10
Assistant District Attorney	27	0	0	1
Investigator II	26	6	5	5
Program Development Coordinator	26	0	1	1
Child Support Administrator	25	1	1	1
Investigator I	24	0	1	2
Victim Assistance Program Manager	21	1	1	1
Executive Secretary	20	1	1	1
Office Manager	20	1	1	1
Victim Assistance Coordinator, Senior	19	1	1	1
Case Manager Training Specialist	17	1	1	1
Investigator Assistant	17	1	1	1
Victim Assistance Coordinator	17	2	1	1
Legal Assistant	17	6	6	6
Case Manager (Child Support)	16	9	9	9
Legal Secretary	15	0	2	2
Victim Advocate	15	2	2	2
TOTAL # OF POSITIONS:		65	67	69

District Attorney (Significant Expenditure & Staffing Changes)

Add: One Assistant District Attorney
One Investigator I

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

Economic Development Officer (Mission Statement)

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

Economic Development Officer (Functions)

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

Economic Development Officer (Goals and Issues)

Departmental Goals

1. Attract a greater diversity of jobs to Clayton County.
2. Support the redevelopment of specific areas of the County.
3. Foster economic development opportunities by coordinating planning initiatives aimed at regional growth, land use, and transportation.
4. Support existing efforts to increase tourism awareness inside and outside Clayton County.
5. Identify and recruit new businesses and industries in order to grow jobs and the tax base, thereby improving the quality of life for Clayton County's citizens.
6. Market the social and economic assets and advantages of Clayton County to increase public awareness, establish brand recognition, and heighten commercial investment opportunities.
7. Employee development and training.

Departmental Objectives for FY 2011

Goal #1 will be accomplished via the following objectives:

1. Make Clayton County a Work Ready Community by:
   a. Establishing a Work Ready Team consisting of partner agencies who specialize in the area of workforce development.
   b. Increase Clayton County's Innovation Crescent Work Ready certification goals beyond 6%.

Goal #2 will be accomplished via the following objectives:

1. Serve as Clayton County's liaison for the properties owned by the Development Authority of Clayton County.
2. Develop and implement incentives, programs and/or initiatives to foster economic growth in Clayton County's Tax Allocation Districts and identified (re)development areas.
3. Create incentives, programs, and/or tools to revitalize vacant and abandoned properties.
4. Develop revitalization plans for the declining commercial corridors in Clayton County.

Goal #3 will be accomplished via the following objectives:

1. Implement identified updates set forth during the 2009 update to the Clayton County land use plan.
2. Continue working with the appropriate County departments in developing a streamlined approach to the development approval process.
3. Lead and support the economic development components of the Clayton County Archway Initiative's Community Development programs.
4. Manage & market the newly implemented Economic Consortium (created in FY 2010), consisting of various leaders from Clayton County's development sector.
5. Coordinate strategic planning initiatives to maximize the current and potential economic impact of Tara Field.

Goal #4 will be accomplished via the following objectives:

1. Coordinate the research and implementation of appropriate uses of the additional 2% hotel/ motel sales tax.
2. Work to promote the County's signature tourism amenities, including but not limited to Spivey Hall, the National and State Archives, the Farmers Market, and the County's historic communities.
3. Explore new and creative tourism/ economic development products that add social and economic development benefit to Clayton County.

Goal #5 will be accomplished via the following objectives:

1. Utilize the new Office of Economic Development Building in Gateway Village to foster confidence in the department, and the County's ability to attract jobs and investment.

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

2. Implement the new development incentives identified in FY 2010 as recruitment tools for attracting new businesses and industries.
3. Cultivate economic growth in the targeted industry clusters identified in FY 2010 (Bio/ Life Sciences, Logistics, Genealogical & Heritage Tourism, Sports & Film, Airport/ Aerospace).
4. Continue the use of resources such as Co-star to develop a repository of all of available properties, and Claritas to develop a repository of demographic and market data to provide real-time, customizable reports to Clayton County's citizens, businesses, and potential clients.
5. Research and develop a strategic plan for the creation of an entrepreneurial incubator that will promote and foster business development. Particularly in such areas as "Life Sciences & Innovation", "Research & Genealogical Technology" and regional arts and crafts.
6. Participate in international business trade missions with economic development partners.

Goal #6 will be accomplished via the following objectives:

1. Design and execute comprehensive County-wide branding initiative aimed at creating a marketable and recognizable positive brand image for Clayton County.
2. Design and execute new comprehensive Economic Development & Film Office website.
3. Further develop and leverage the recently launched Clayton County Film Office by generating film and entertainment projects that add economic and social value to Clayton County.
4. Promote the economic vitality of Clayton County at conventions and conferences.
5. Execute annual business and legislative mission to Washington D.C.
6. Direct and participate in the joint planning efforts of partner economic development agencies and organizations.

Goal #7 will be accomplished via the following objectives:

1. Strategic departmental planning meetings.
2. Register and attend required training through Clayton County Personnel Department.
3. Participate in Economic Development Courses.

Departmental Issues for FY 2012 and Beyond

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

Economic Development Officer (Performance Measurements)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Companies Provided Demographic Info:	-	-	208.00	220.00
Prospects Contacted Regarding Relocation:	-	-	30.00	35.00
New Jobs Created:	-	-	817	825
Cost Per New Job Created:	$ -	$ -	$ 365.33	$ 615.23
Capital Investment Created:	$ -	$ -	$ 45,200,000	$ 45,000,000
Capital Investment for $1 Spent By Dept:	$ -	$ -	$ 151.44	$ 88.66
Added Tax Revenue Generated:	$ -	$ -	$ 373,354	$ 373,300
Tax Revenue Created for $1 Spent By Dept:	$ -	$ -	$ 1.25	$ 0.74

New performance measures started by new department management in FY 2010.

Economic Development Officer (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	164,610	-	-	-
Operations	63,871	-	-	-
Total	**228,481**	-	-	-

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

Economic Development Officer (Hotel/Motel Tax Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	-	197,433	239,107	234,415
Operations	-	36,143	59,366	273,153
Capital Outlay	-	27,886	-	-
Total	**-**	**261,462**	**298,473**	**507,568**

Economic Development Officer (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Economic Development Officer	A	1	1	1
Asst Director Economic Development	31	1	1	1
Grants & Business Development Officer	27	0	1	1
Research & Marketing Analyst	24	0	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		3	5	5

Economic Development Officer (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Elections
Mission, Goals, Objectives, Performance Measurements and Budget

Elections (Mission Statement)

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

Elections (Functions)

Conduct scheduled elections and educate on the election process.

Elections (Goals and 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 Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Elections (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of Elections Held:	2	3	2	2
Number of Election Deadlines Met:	100%	100%	100%	100%
% of Poll Officers Trained:	100%	100%	100%	100%

Elections (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	203,276	669,174	229,013	538,250
Operations	96,536	121,899	107,413	145,609
Total	**299,812**	**791,073**	**336,426**	**683,859**

Elections (Personnel)

No full-time personnel in this department.

Elections (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Emergency Medical Services (Mission Statement)

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

Emergency Medical Services (Functions)

To provide emergency medical services.

Emergency Medical Services (Goals & 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 Objectives for FY 2011

1. Properly utilize and integrate the new Paperless Patient Care Record system within the County's current billing structure, through the use of laptops on the medical units.
2. Improve on the level of services offered to the public through the implementation of three new medical units.
3. Manage the costs associated with the addition of these new units.
4. Maximize fee collection from EMS trips.

Departmental Issues for FY 2012 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)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Total Calls Received:	18,621	18,701	18,800	20,998
Number of Patients Transported:	13,144	13,210	13,300	14,110
Average Response Time (Minutes):	7:35	7:35	8:24	0:28
Total Stations:	14	14	14	14
Stations With Transport Units:	9	9	9	12

Emergency Medical Services (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	5,800,418	6,745,043	7,476,374	6,892,049
Operations	596,069	468,106	414,703	430,639
Lease Payments	322,420	448,905	447,602	-
Capital Outlay	699,095	519,793	-	-
Total	**7,418,002**	**8,181,847**	**8,338,679**	**7,322,688**

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

Emergency Medical Services (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	-	-	4,572	-
Total	-	-	**4,572**	-

Emergency Medical Services (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Deputy Chief- EMS	30	1	1	1
Fire/EMS Instructor III	27	1	1	1
EMS Captain	27	3	3	3
Paramedic Lieutenant	26	3	3	3
Paramedic Sergeant	24	35	30	30
Fire Sergeant	24	0	5	5
Fire Medic	22	24	19	19
Firefighter III	20	8	7	7
Firefighter II	19	9	20	20
Firefighter I	18	25	20	20
Administrative Secretary	15	1	1	1
Principal Secretary	13	1	1	1
TOTAL # OF POSITIONS:		111	111	111

Emergency Medical Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Extension Services (Mission Statement)

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

Extension Services (Functions)

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

Extension Services (Goals and 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 Objectives for FY 2011

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 2012 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)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Home Site Visits:	417	530	550	575
Volunteer Hours:	3,675	3,235	3,315	3,450
Soil Samples:	216	142	155	160
4-H Enrollment:	3,800	3,625	3,675	3,700

Extension Services (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	201,345	200,719	235,764	256,471
Operations	56,562	33,261	41,730	38,140
Total	**257,907**	**233,980**	**277,494**	**294,611**

Extension Services (Drug Abuse Treatment and Education Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	10,443	2,160	3,750	3,790
Operations	7,936	7,751	6,250	5,750
Total	**18,379**	**9,911**	**10,000**	**9,540**

Extension Services (Other County Grants Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	65,198	50,170	112,925	-
Operations	16,535	7,687	40,135	10,653
Total	**81,733**	**57,857**	**153,060**	**10,653**

Extension Services

Mission, Goals, Objectives, Performance Measurements and Budget

Extension Services (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
County Extension Coordinator	S	1	1	1
Cooperative Extension Agent	S	2	2	2
County Extension Agent	S	1	1	1
Community EDU Program Assistant	S	1	1	1
Secretary/Extension Office	S	1	1	1
Principal Secretary	13	2	2	2
Horticulture Program Assistant	10	1	1	1
TOTAL # OF POSITIONS:		9	9	9

Extension Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Finance Department (Mission Statement)

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

Finance Department (Functions)

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

Finance Department (Goals and 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 2009 Comprehensive Annual Financial Report in compliance with AICPA, GAO, and Georgia Department of Audits.
4. To prepare an accurate and easy to navigate Fiscal Year 2010 Budget within the guidelines of the GFOA Distinguished Budget Presentation Award program.
5. To pay all invoices and bills through Accounts Payable and to collect all ambulance payments through Accounts Receivable and to provide accurate and timely payroll operation.
6. To operate the County Mail Room.

Departmental Objectives for FY 2011

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 2012 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)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Checks processed by AP per employee:	11,752	11,899	12,000	12,100
Operating budget per analyst. (millions):	$78.8	$80.2	$88.4	$88.5
Monthly Journal Entries:	341.0	348.0	350.0	350.0
AR invoices per employee:	2,772.0	2,789.0	2,800.0	2,800.0
Received Certificate of Achievement for CAFR:	Yes	Yes	Yes	In Process
Received Distinguished Budget Award:	Yes	Yes	Yes	Submitted

Finance Department (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	2,521,742	2,562,966	2,663,718	2,698,077
Operations	89,142	91,341	134,724	132,285
Total	**2,610,884**	**2,654,307**	**2,798,442**	**2,830,362**

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

Finance Department - Mailroom (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	56,113	56,505	58,972	56,309
Operations	480,441	536,954	526,504	545,688
Total	**536,554**	**593,459**	**585,476**	**601,997**

Finance Department (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Director Finance/Comptroller	38	1	1	1
Asst Fin Director/Fin Sys Sec Officer	34	1	1	1
Fin. Budget and Special Projects Mgr.	32	1	1	1
Grants and Contracts Manager	32	1	1	1
General Accounting Manager	32	1	1	1
Financial Reporting Manager	32	1	1	1
Pension Manager	30	1	1	1
Financial Reporting Analyst	28	1	1	1
Payroll Manager	27	1	1	1
Senior Accountant	27	1	1	1
Financial Management Analyst	27	2	2	2
Accounts Payable Manager	27	1	1	1
Accounts Receivable manager	27	1	1	1
Senior Treasury Manager	27	1	1	1
Finance Grants Analyst Senior	26	0	1	1
Principal Accountant	25	2	2	2
Grants Analyst HUD	25	1	1	1
Finance Grants Analyst	25	1	0	0
Principle Accountant S.P.L.O.S.T	25	1	1	1
Pension Accounting Analyst	25	0	1	1
Payroll Technician, Senior	18	1	1	1
Financial Acct/Computer Technician	17	1	1	1
Accounting Technician, Senior	17	2	2	2
Payroll Technician	16	3	3	3
Administrative Assistant/Records Ret Specialist	16	1	1	1
Administrative Assistant/Stenographer	16	1	1	1
Accounting Technician	15	12	11	11
Mail Clerk	12	1	1	1
TOTAL # OF POSITIONS:		42	42	42

Finance Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Fire Fund (Mission Statement)

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 Objectives for FY 2011

1. Improve on the level of services offered to the public through the implementation of new technologies.
2. Continue to prepare for the upcoming ISO evaluation.

Departmental Issues for FY 2012 and Beyond

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

Fire Fund (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Total Fire Calls:	1,153	1,165	1,096	836
Number of False Calls:	1,432	1,414	721	1,097
Haz Mat Calls:	378	380	462	393
Miscellaneous Calls:	3,581	3,597	4,168	4,320
Fire Inspections Performed:	2,203	2,200	3,221	2,784
Average Response Time (Minutes):	5:00	5:00	7:26	6:36

Fire Fund

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	17,568,259	17,723,722	18,334,053	17,293,735
Operations	3,061,751	2,757,156	2,356,851	2,358,542
Capital Lease Principal Payment	231,940	233,498	232,233	266,990
Capital Outlay	1,772,795	833,898	914,176	-
Total	**22,634,745**	**21,548,274**	**21,837,313**	**19,919,267**

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

Fire Department (Other County Grants)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	1,083	15,883	260,188	-
Capital Outlay	-	-	8,946	-
Operating Transfer Out	-	-	71,037	-
Total	**1,083**	**15,883**	**340,171**	**-**

Emergency Management (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	114,476	184,043	192,470	188,680
Operations	34,230	36,890	51,696	56,246
Operating Transfer Out	-	-	86,986	-
Total	**148,706**	**220,933**	**331,152**	**244,926**

Emergency Management (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	-	-	204,710	-
Operations	-	-	97,254	70,955
Capital Outlay	52,000	-	-	-
Total	**52,000**	**-**	**301,964**	**70,955**

Fire Fund (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Fire Chief	39	1	1	1
Assistant Fire Chief	35	2	2	2
Deputy Chief- Operations	31	1	1	1
Deputy Chief- Prevention	31	1	1	1
Deputy Chief- Support Services	31	1	1	1
Battalion Chief	29	7	7	7
Fire Captain Support Services	28	1	1	1
Fire Captain (Inspector III)	28	1	1	1
Fire Captain	28	5	4	4
Paramedic Lieutenant	27	23	26	26
Fire Lieutenant	26	32	29	29
Life Safety Education Officer/Lt.	26	1	1	1
Fire Lieutenant (Inspector II)	26	5	5	5
Systems Analyst/Fire	25	1	1	1
Statistical Data Analyst	25	1	1	1
Paramedic Sergeant	25	12	7	7
Inventory Control Supervisor	25	1	1	1
Fire Sergeant	24	39	44	44
Fire Medic	23	8	14	14
Firefighter III	21	19	14	14
Office Manager	20	1	1	1
Firefighter II	20	30	33	33
Firefighter I	19	56	52	52

Fire Department

Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Fire Supply Specialist	19	1	1	1
Administrative Secretary	15	2	2	2
Principal Secretary	13	1	1	1
TOTAL # OF POSITIONS:		253	252	252
Emergency Management (Personnel)				
Emergency Management Operations Officer	25	1	1	1
Homeland Security Operations Officer	25	1	1	1
Administrative Secretary	15	1	1	1
TOTAL # OF POSITIONS:		3	3	3

Fire Fund (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Garage
Mission, Goals, Objectives, Performance Measurements and Budget

County Garage (Mission Statement)

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

County Garage (Functions)

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

County Garage (Goals & 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 Objectives for FY 2011

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 2012 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)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of Vehicles in County Fleet:	875	984	1,234	1,234
Vehicles Serviced (County and Contracted):	1,218	1,246	1,279	1,300
Number of Work Orders:	8,543	8,599	8,300	8,500
Average Repair Costs per Month:	$122,306	$123,125	$125,982	$126,000

County Garage (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,278,030	1,174,610	1,179,351	1,188,321
Operations	1,607,905	1,299,108	1,371,650	3,589,250
Capital Outlay	12,000	-	-	-
Total	**2,897,935**	**2,473,718**	**2,551,001**	**4,777,571**

County Garage - Service Station (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	86,192	46,293	66,847	-
Operations	2,726,584	2,330,107	2,115,000	-
Total	**2,812,776**	**2,376,400**	**2,181,847**	**-**

Garage

Mission, Goals, Objectives, Performance Measurements and Budget

County Garage (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Director of Fleet Maintenance	34	1	1	1
Shop Foreman	23	1	1	1
Office Manager	20	1	1	1
Heavy Equipment Lead Mechanic	20	1	1	1
Lead Mechanic	20	1	1	1
Inventory Manager	18	1	1	1
Heavy Equipment Mechanic	17	4	5	5
Mechanic- Senior	16	7	6	6
Administrative Secretary	15	2	2	2
Parts Assistant	13	1	1	1
Fuel Attendant	9	2	1	1
TOTAL # OF POSITIONS:		22	21	21

County Garage (Significant Expenditure & Staffing Changes)

The Garage and Service Station have combined their budgets for the 2011 Fiscal Year.

Indigent Defense Court Administration
Mission, Goals, Objectives, 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. Provide quality representation for the indigent.
2. Provide oversight of conflict case assignments.
3. Monitor costs of representation.

Departmental Objectives for FY 2011

1. Downsize Panel Attorney list.
2. Adhere to GPDSC guidelines.

Departmental Issues for FY 2012 and Beyond

1. Work in conjunction with Circuit Public Defender to maintain expeditious representation.

Indigent Defense (Performance Measurements)

Indigent defense	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Total Cases - Panel Attys, Public Def, Lister/Holt:	13,625	10,337	9,681	11,000
Total Cases - Panel Attorneys Only:	5,889	2,462	1,561	334
Cost per Case - Panel Attorneys Only:	$595	$759	$986	$780
Cost per Defendant - Panel Attorneys Only:	$679	$847	$1,090	$872

Indigent Defense (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	175,022	176,820	176,685	169,811
Operations	4,825,192	5,458,346	3,058,210	2,680,566
Total	**5,000,214**	**5,635,166**	**3,234,895**	**2,850,377**

Indigent Defense (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Director, Indigent Defense	23	1	1	1
Court Panel Assistant	17	1	1	1
Principal Secretary	13	1	0	0
TOTAL # OF POSITIONS:		3	2	2

Indigent Defense (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Information Technology (Mission Statement)

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

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

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

Information Technology (Functions)

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

Information Technology (Goals & Issues)

Administrative Services Division

1. Document workflow of all Administrative Services functions.

Technical Services Division

1. To continue the research and development phase of the new Public Safety Digital Communications Network.
2. Complete the addition of all network connected PCs countywide to one central-managed domain.
3. Deploy DiagWin to all PCs, allowing for faster technician response times while saving countless valuable resources.

Application Development Division

1. Exploit collaboration opportunities throughout the County with Sharepoint and .net platform.
2. Transform County Web site into a roles and task based information resource for site visitors.
3. Make enterprise server data available to County decision makers in Executive Dashboards for faster decision making.
4. Resolve outstanding legacy application maintenance and enhancement needs.
5. Acquire.net and Sharepoint development skills.
6. Acquire, learn, implement and support .net based Content Management Solution for County Web site.
7. Acquire, learn, implement, train and support enterprise executive reporting tool.
8. Reorganized into support and development teams, apply Agile software development methods.

Geographic Information systems (GIS)

1. Provide ongoing maintenance of the core datasets, assuring the most accurate GIS product.
2. Acquire and move to a permanent GIS Facility.
3. Maintain software licensing to assure the most current feature rich software tools.
4. Establish schedule based automated, server based mapping services.
5. Continue to provide online, network and internet based interactive mapping services.
6. Replace the GIS vehicle 808, which is an aged loaner vehicle, unreliable, in very poor mechanical condition and has high mileage.
7. Acquire Ortho aerial photography of the county and make available through server based technology.

8. Acquire a second plotter and printer to enable efficient map production and provide hardware redundancy in case of failure of the original, aging equipment.
9. Establish a GIS training room to support six students per class.
10. Continue to provide GIS training services for departments.
11. Continue to increase awareness of GIS.

Archives & Record Retention Division

1. Establish a Digital Records Management system.
2. Implement a Records Management Plan for disposal of records according to their retention schedule.

Departmental Objectives for FY 2011

Administrative Services Division

1. Consolidate all Administrative Services functions into one software system.
2. Combine Administrative records, in both paper and electronic formats, into an in-house records tracking system.

Technical Services Division

1. Implementation of the new Help Desk and electronic asset management software.
2. Centralize all radio and PC purchases through the IT Department.
3. Provide IT staff time and resources, in a focused way, to investigate new technologies, directions, etc. that can enhance Clayton County.

Application Development Division

1. Acquire modernization skills sets while maintaining legacy applications support.

Geographic Information systems (GIS)

1. Immediate need for automation of geocoding and mapping services to streamline intranet and internet based mapping services. This process is achievable through programming training for GIS staff and custom applications support via ESRI professional services.
2. Great and Immediate need for aerial photography of the county, made available through GIS server based technology. Aerial photography is an essential tool for any Enterprise GIS and a valuable tool for Public Safety, E911, Community Development, Tax Assessor and Economic Development.
3. Immediate need to acquire and move to a permanent GIS facility.
4. Need to replace the GIS vehicle 808, which is an aged loaner vehicle, unreliable, in very poor mechanical condition and has high mileage.
5. Need to acquire a second plotter and printer to enable efficient, high volume map production and provide hardware redundancy in case of failure of the original, aging equipment.

Archives & Record Retention Division

1. Address HVAC and fire suppression issues.
2. Address the need for additional storage space.

Departmental Issues for FY 2012 and Beyond

Administrative Services Division

1. Implement electronic invoice, maintenance tracking and custom forms systems which interface with Work Order system.

Technical Services Division

1. Migrate all computer hardware and associated personnel to Information Technology, establishing a true enterprise IT.
2. Make the necessary upgrades and replacement of critical network infrastructure components to support the growing needs of the County.
3. Develop a comprehensive process to evaluate and address the information technology needs of all county departments and to provide resources and training that supports continuous and stable day-to-day operations and new technologies as they become available.

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

Application Development Division
1. Develop a modernization strategy for legacy enterprise server applications.

Archives & Record Retention Division
1. Expand Digital Record Management to include automated direct transfer of records from the department to archives.

Information Technology (Performance Measurements)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Help Desk Calls:	3,651	5,481	7,846	8,630
Number of Personal Computers:	1,657	1,760	1,864	1,910
Computer Services Work Orders:	4,214	4,438	4,567	4,800
Communications Work Orders:	2,299	2,122	2,386	2,500
Telecommunications Work Orders:	3,085	3,424	3,481	3,600
Application Development Work Requests:	-	2,928	3,330	3,500
Application Development Hours:	-	6,436	4,550	6,000
Web Services Work Requests:	-	701	690	700
Web Services Development Hours:	-	320	750	750

Information Technology Admin (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	345,765	384,320	431,294	381,211
Operations	989,800	156,314	133,766	136,728
Capital Outlay	384,005	44,060	-	-
Total	**1,719,570**	**584,694**	**565,060**	**517,939**

Technical Services (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	1,359,168	1,528,448	1,513,575	1,482,339
Operations	305,595	906,304	917,775	836,665
Capital Outlay	18,848	-	-	6,375
Total	**1,683,611**	**2,434,752**	**2,431,350**	**2,325,379**

Application Development (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	1,523,520	1,299,050	1,246,482	1,335,564
Operations	513	3,545	3,295	2,915
Total	**1,524,033**	**1,302,595**	**1,249,777**	**1,338,479**

Geographic Information Systems (GIS) (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	176,186	227,971	225,933	217,734
Operations	-	29,093	21,035	3,170
Total	**176,186**	**257,064**	**246,968**	**220,904**

Archives & Records Retention (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	265,009	277,086	273,403	286,456
Operations	27,051	50,626	7,700	11,513
Capital Outlay	13,900	-	-	-
Total	**305,960**	**327,712**	**281,103**	**297,969**

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

Information Technology (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Director, Information Technology	38	1	1	1
Division Manager, Technical Services	33	1	1	1
Division Manager, Application Development	33	1	1	1
Division Manager, GIS	33	1	1	1
Systems Project Manager	31	3	3	3
Project Manager	31	1	1	1
Computer Services Manager	31	1	1	1
Division Manager, Archives & Records	30	1	1	1
Systems Engineer	29	1	1	1
Programmer Analyst	29	12	12	12
GIS Data Coordinator	28	1	1	1
Systems Administrator	27	2	2	2
Project Coordinator	27	1	1	1
Division Manager, Administrative Services	26	2	2	2
Webmaster	25	1	1	1
Communications Technician Sr	25	1	1	1
Computer Network Technician	24	4	4	4
Communications Technician	24	4	4	4
Telecomm Technician Sr	23	1	1	1
Archives & Records Retention Coordinator	23	1	1	1
Telecomm Technician	21	4	3	3
Archives & Records Retention Specialist	19	1	1	1
Administrative Services Specialist	18	1	1	1
Help Desk Operator	16	1	1	1
Computer Operator	16	1	1	1
Administrative Services Assistant	16	2	2	2
Administrative Secretary	15	0	0	0
IT Inventory Control Specialist	14	1	1	1
Archives Inventory Clerk	12	2	2	2
TOTAL # OF POSITIONS:		54	53	53

Information Technology (Functions)

No significant expenditure and staffing changes.

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

Internal Audit (Mission Statement)

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

Internal Audit (Functions)

To conduct departmental operational audits.

Internal Audit (Goals and Issues)

Departmental Goals

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

Departmental Objectives for FY 2011

1. Inventory Control.
2. Cash Handling.
3. Department Policies & Procedures.

Departmental Issues for FY 2012 and Beyond

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

Internal Audit (Performance Measurements)

Internal Audit	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of Audits Completed:	2	2	4	15
County departments Audited:	1	1	2	5
Miscellaneous Audits:	1	1	1	10

Internal Audit (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	250,206	265,087	297,888	290,256
Operations	44,054	30,788	6,769	6,718
Total	**294,260**	**295,875**	**304,657**	**296,974**

Internal Audit

Mission, Goals, Objectives, Performance Measurements and Budget

Internal Audit (Personnel)				
Title	Pay Grade	FY 2009	FY 2010	FY 2011
Director, Internal Audit	34	1	1	1
Assistant Director, Internal Audit	30	1	1	1
Associate Internal Auditor	27	1	1	1
Administrative Assistant	16	1	1	1
TOTAL # OF POSITIONS:		4	4	4

Internal Audit (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Juvenile Court (Mission Statement)

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

Juvenile Court (Functions)

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

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 Objectives for FY 2011

1. Ongoing security concerns at the satellite office.
2. Continued need for more staff, one judge and additional space as recommended by a consultant.
3. Handling increased workload with decreased resources.

Departmental Issues for FY 2012 and Beyond

1. Ongoing planning/design for Juvenile Justice Center.

Juvenile Court (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
CASA Volunteers:	224	202	200	260
Panel Volunteers:	48	44	48	48
Ankle Monitors:	87	121	140	130
High Risk Surveillance:	32	23	27	35
Suspended DJJ Commitment:	45	30	32	35
90 Day STP:	10	137	135	135

Juvenile Court (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	3,672,890	3,722,168	3,743,119	3,634,437
Operations	513,393	478,027	492,626	522,753
Total	**4,186,283**	**4,200,195**	**4,235,745**	**4,157,190**

Juvenile Court (Juvenile Supplemental Services Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	30,139	19,537	29,000	22,000
Total	**30,139**	**19,537**	**29,000**	**22,000**

Juvenile Court - County Projects (Other County Grants Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	10,075	9,500	9,200	-
Operating Transfer Out	-	-	600	-
Total	**10,075**	**9,500**	**9,800**	-

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

Juvenile Court (Victim Assistance Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	42,273	42,604	39,997	43,781

Juvenile Court - County Grants (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	240,376	230,997	746,339	-
Operations	48,374	28,459	129,985	-
Operating Transfer Out	-	-	4,507	-
Total	**288,750**	**259,456**	**880,831**	-

Juvenile Court (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	-	-	546,635	-
Capital Outlay	-	-	131,543	-
Total	-	-	**678,178**	-

Juvenile Court (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Juvenile Court Judge	A	3	3	3
Director of Juvenile Court Services	34	1	1	1
Chief of Staff, Juvenile	30	1	1	1
Juvenile Court Technology Coordinator	26	1	1	1
Child Welfare Services Coordinator	26	1	1	1
Coordinator JC Grants and Staff Dev	24	1	1	1
Mediation Program Coordinator	23	1	1	1
Coordinator JC Program Dev and Ser	23	1	1	1
Probation Supervisor	23	3	3	3
Intake Supervisor	23	1	1	1
Clerk of Court	23	1	1	1
JDAI Coordinator	23	1	1	1
Truancy Supervisor	23	1	1	1
Citizen Review Panel Coordinator	22	1	1	1
CASA Volunteer Supervisor	19	3	4	4
CASA Support Services Supervisor	19	1	1	1
CASA Training Supervisor	19	1	1	1
Juvenile Court Officer II	19	4	4	4
Juvenile Court Officer	18	18	18	18
Juvenile Court Office Administrator Sr	18	1	1	1
Judiciary Secretary	17	3	3	3
Assistant Clerk of Court	17	1	1	1
Deputy Court Clerk- Senior	16	8	9	9
Intake Assistant	14	1	1	1
Office Assistant, Senior	10	1	1	1
TOTAL # OF POSITIONS:		60	62	62

Juvenile Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Clayton County Library System (Mission Statement)

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

Clayton County Library System (Functions)

To provide library services including circulation of a collection of up-to-date materials, provide public access computing for citizens and provide both print and electronic information resources and assistance to citizens of all ages to use these resources and locate needed information.

Clayton County Library System (Goals and Issues)

1. Retrofit the Headquarters Library Genealogy Room as a public computer lab.
2. Partner with the school system in building a competitive workforce by providing assistance with school assignments to students through "Live Homework Help", public use computers, electronic resources and materials collections that support the school curriculum.
3. Acquire sites for two new libraries approved in 2008 SPLOST, program, design and construct a branch library in N. E. Clayton/Ellenwood/Rex area.
4. Work with private and public agencies, including summer camps and child care centers to provide books and other library services to children unable to visit our libraries.
5. Continue staff development in expertise relevant to the needs of our citizens
6. Update and strengthen the materials collection of the libraries.

Departmental Objectives for FY 2011

1. Replace damaged, hazardous and stained carpet at the Riverdale Branch Library.
2. Replace un-repairable roof at the Morrow Branch Library.
3. Address safety and security issues at all library locations.
4. Replace 42 public use and 10 circulation desk computers which are 5+ years old and used 59+ hours per week. This is 28% of the public use computers which are overdue for replacement.
6. Address maintenance issues such as window cleaning, pressure cleaning of buildings.

Departmental Issues for FY 2012 and Beyond

1. Assure that funds available for the purchase of library materials keep up with population growth and inflation. Offer access to additional high quality online resources through the library website for remote access from home or work.
2. Fund a three year replacement cycle for public use computers, 142 computers were provided by Georgia Public Library Service in 2004 and many will need to be replaced in FY11.
3. Develop library services to citizens who are recent immigrants.
4. Seek funding to renovate the Jonesboro Branch Library and add a meeting room.

Clayton County Library System (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of Branches:	6	6	6	6
Average Operating Hours per Week:	61	61	61	61
Tutoring Sessions on Live Homework Help:	3,307	3,500	2,918	3,600
Public Use Computers Available:	138	138	148	148
Average Monthly Public Computer Use:	37,819	37,129	38,000	38,000
Attendance at Children's Programs:	59,235	61,240	63,000	63,000
Participation - Vacation Reading Program:	6,261	6,400	5,147	5,500
Clayton County Library Card Holders:	145,694	161,766	170,371	175,000

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

Clayton County Library System (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	2,587,556	2,635,208	2,694,499	2,647,607
Operations	974,907	872,152	828,240	790,129
Capital Outlay	8,170	-	-	-
Total	**3,570,633**	**3,507,360**	**3,522,739**	**3,437,736**

Clayton County Library System (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	22,521	7,368	26,699	-
Capital Outlay	-	-	3,556	-
Total	**22,521**	**7,368**	**30,255**	-

Clayton County Library System (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Director- Library Services	36	1	1	1
Assistant Library Director	S	5	5	5
Virtual Services Librarian	24	1	1	1
Headquarters Managing Librarian	24	1	1	1
Librarian, Youth Services	24	1	1	1
Branch Librarian	24	5	5	5
Circulation Manager	18	1	1	1
Library Technical Supervisor	18	1	1	1
Administrative Assistant	16	1	1	1
Library Youth Services Assistant	15	6	6	6
Library Assistant, Senior	15	6	6	6
Library Technical Assistant	14	2	2	2
Library Assistant	12	16	16	16
TOTAL # OF POSITIONS:		47	47	47

Clayton County Library System (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Magistrate Court (Mission Statement)

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

Magistrate Court (Functions)

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

Magistrate Court (Goals and 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 using the electronic video warrant system for all arrest and search warrants.
2. Continue to meet with the Mental Health Jail Diversion Court Task Force to create and implement a mental health court to provide appropriate therapeutic remedies for defendants suffering from mental illness at the time of arrest.
3. Continue to facilitate greater access to the court for non-English speaking citizens by developing all necessary court forms and documentation in the languages most often used in the court.
4. Complete the first phase of implementation of the electronic video warrant system and the e-filing system in compliance with grant funds.
5. Continue to increase and promote collaboration with citizens, churches, civic organizations and other agencies within the community to decrease recidivism in the County and to provide necessary services for participants in the court system.

Departmental Objectives for FY 2011

1. Complete the first phase of implementation of the electronic video warrant system and the e-filing system in compliance with grant funds.
2. Provide timely mandated language translation services for non-English speaking citizens.
3. Complete translation of all court-related documents into Spanish and Vietnamese.
4. Continue implementation of the modified Pre-Trial Release Program.
5. Continue to increase the number of court calendars and necessary staff to accommodate the significant increase in case filings.

Departmental Issues for FY 2012 and Beyond

1. Continue the development and expansion of the Mental Health Jail Diversion Court and Pre-Trial Release Program.
2. Complete the final phase of the electronic video warrant systems to provide greater access to the Magistrate Court using court technology.
3. Continue to develop programs that provide greater access to the Magistrate Court for individuals having disabilities.

Magistrate Court (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Felony Arrest Warrants:	5,730	5,438	5,560	5,765
Misdemeanor Arrest Warrants:	15,729	15,450	16,100	16,281
Search Warrants:	255	320	340	335

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

Magistrate Court (Performance Measurements - continued)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Bond Hearings:	9,891	9,804	9,911	10,024
Claims Cases:	3,451	3,193	3,541	3,671
Dispossessory Cases:	21,111	18,944	21,199	22,154
Ordinance Violations:	1,542	2,072	2,216	2,413
Abandoned Motor Vehicle Cases:	2,126	2,383	5,452	2,511
Temporary Protective Orders:	1,338	1,243	1,309	1,341

Magistrate Court (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	762,943	804,502	825,595	827,318
Operations	114,152	126,884	158,268	142,738
Total	**877,095**	**931,386**	**983,863**	**970,056**

Magistrate Court (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Chief Magistrate Court Judge	E	1	1	1
Associate Magistrate Court Judge	A	3	3	3
Law Clerk, Senior	27	1	1	1
Judiciary Secretary	17	4	4	4
Principal Secretary	13	0	1	1
TOTAL # OF POSITIONS:		9	10	10

Magistrate Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Drug/Gang Task Force (Mission Statement)

To enforce local, state, and federal statutes which prohibit the possession, use or distribution of narcotics, prescriptions, non-prescription, dangerous drugs and other restricted or controlled substances through a combination of aggressive law enforcement tools. 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 Objectives for FY 2011

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 2012 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)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Total Cases:	483	520	530	550
Street value of narcotics removed:	83,218,415	107,055,633	108,000,000	109,000,000
Total Arrests:	429	379	400	400

Narcotics (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	2,103,644	2,021,513	2,057,370	1,968,868
Operations	60,578	54,859	62,680	62,592
Total	**2,164,222**	**2,076,372**	**2,120,050**	**2,031,460**

Narcotics (Federal Condemnation Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	303,896	206,702	228,710	240,000
Capital Outlay	182,620	-	11,290	-
Operating Transfer Out	1,465,854	-	-	-
Total	**1,952,370**	**206,702**	**240,000**	**240,000**

Narcotics (State Condemnation Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	203,508	74,699	97,870	90,000
Total	**203,508**	**74,699**	**97,870**	**90,000**

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

Narcotics (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Special Agent In Charge	31	1	1	1
Assistant Special Agent in Charge	28	1	1	1
Captain -Narcotics	28	2	2	2
Lieutenant- Narcotics	26	3	3	3
Sergeant-Narcotics	24	3	3	3
Special Agent	22	13	13	13
Principal Secretary	13	3	3	3
TOTAL # OF POSITIONS:		26	26	26

Narcotics (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Other General Government (Mission Statement)

To provide a source of funding for General Fund spending that is not specific to a particular department and to serve as a source of reserve funding for unanticipated expenditures.

Other General Government (Functions)

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

Other General Government (Goals and 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 Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Other General Government (Performance Measurements)

Activity	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
General Fund Expenditures:	$157,685,259	$160,461,506	$168,284,547	$166,131,356
Number of Line Item Transfers:	203	130	135	150
Number of Budget Amendments:	107	55	60	60

Other General Government (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,728,359	790,265	4,025,701	1,078,417
Operations	12,658,695	16,625,027	11,285,902	14,705,018
Capital Lease Payment	99,171	99,996	207,375	1,024,933
Capital Outlay	437,543	67,168	1,321,987	800,000
Operating Transfer Out	4,409,991	3,316,103	2,975,609	2,662,395
Total	**19,333,759**	**20,898,559**	**19,816,574**	**20,270,763**

Other General Government (Other County Grants Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	187,960	(36,531)	128,855	100,000

Other General Government (Drug Abuse Treatment & Education Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	90,000	90,000	44,500	44,500

Other General Government (Victim Witness Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	90,000	90,000	90,000	90,000

Other General Government (SPLOST Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	-	639	-	-
Capital Outlay	-	-	30,758,484	37,200,000
	-	**639**	**30,758,484**	**37,200,000**

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

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, Objectives, Performance Measurements and Budget

Parks & Recreation (Mission Statement)

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

Parks & Recreation (Functions)

To provide recreational programs and manage recreational facilities.

Parks & Recreation (Goals and Issues)

Departmental Goals

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Parks & Recreation (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
# of Parks:	30	30	30	30
# of Playgrounds:	21	21	21	21
# of Programs/classes offered:	225	248	250	250
# of Adult athletic leagues:	44	48	48	48
# of Special events:	6	14	15	15

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

Parks & Recreation (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	6,313,856	5,484,316	5,236,856	4,865,869
Operations	1,385,361	938,826	1,074,559	897,494
Capital Outlay	377,890	12,819	21,436	-
Operating Transfer Out	259	704	-	-
Total	**8,077,366**	**6,436,665**	**6,332,851**	**5,763,363**

Parks & Recreation (Recreation Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	268,182	160,385	203,462	136,361
Operations	610,212	588,478	776,608	571,876
Operating Transfer Out	188	168	133,322	-
Total	**878,582**	**749,031**	**1,113,392**	**708,237**

Parks & Recreation (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Capital Outlay	-	37,650	62,350	-
Total	-	**37,650**	**62,350**	-

Parks & Recreation (Roads & Recreation Capital Project Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	249,171	33	85,132	-
Capital Outlay	608,880	188,564	34,547,031	-
Total	**858,051**	**188,597**	**34,632,163**	-

Parks & Recreation (Aging Grant Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	682,228	-	-	-
Operations	554,998	-	-	-
Total	**1,237,226**	-	-	-

Parks & Recreation (HUD Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	30,470	-	-	-
Operations	1,613,373	-	-	-
Capital Outlay	40,000	-	-	-
Operating Transfer Out	685,535	-	-	-
Total	**2,369,378**	-	-	-

Parks & Recreation (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Director of Parks and Recreation	38	1	1	1
Assistant Director/Parks and Recreation	34	1	1	1
Recreation Administrator	28	1	1	1
International Park Deputy Administrator	26	1	1	1
Parks Deputy Administrator	26	1	1	1
Greenspace /Openspace Superintendent	24	1	1	1

Parks and Recreation

Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Athletic Superintendent	24	1	1	1
Sales & Marketing Manager	22	1	1	1
Therapeutic Recreation Manager	21	1	1	1
Nature Preserve Manager	21	1	1	1
Aquatics Manager	21	1	0	0
Recreation Center Manager	21	2	3	3
Payroll/Office Manager	20	1	1	1
Athletic Supervisor	20	1	1	1
Constituent/Special Ser Manager	20	1	1	1
International Park Maintenance Superintendent	19	1	1	1
Therapeutic Recreation Coordinator	18	2	2	2
Athletic Coordinator	18	5	5	5
Aquatic Program Coordinator	18	1	0	0
Program Coordinator	18	5	6	6
Sales & Marketing Specialist	18	1	1	1
Aquatic Supervisor	17	1	1	1
Fiscal/Procurement Coordinator	16	1	1	1
Parks Maintenance Supervisor	16	3	3	3
Payroll Assistant	15	1	1	1
Administrative Secretary	15	5	5	5
Parks Maintenance Crew Leader	14	4	4	4
Therapeutic/Recreation Supervisor	14	1	1	1
Athletic Recreation Leader	14	1	1	1
Nature Preserve Ranger, Senior	12	1	1	1
Parks Maintenance Worker, Senior	12	8	8	8
Safety & Loss Prevention Officer Sr	12	1	0	0
Center Maintenance Worker, Senior	12	4	4	4
Safety & Loss Prevention Officer	10	1	0	0
Nature Preserve Ranger	10	1	1	1
Parks Maintenance Worker	10	9	9	9
Office Assistant Sr.	10	1	1	1
Parks Security Officer	8	1	1	1
TOTAL # OF POSITIONS:		75	73	73

Parks & Recreation (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Personnel Department
Mission, Goals, Objectives, 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 human resources services, which include employment, training, compensation and classification, to County departments.

Clayton County Personnel Department (Goals and Issues)

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 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)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Total Number of County Positions:	2,187	2,190	2,190	2,200
Number of Personnel Actions:	4,983	5,212	5,200	4,200

Clayton County Personnel Department (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	751,535	759,265	749,360	720,266
Operations	149,328	131,355	188,413	229,955
Total	**900,863**	**890,620**	**937,773**	**950,221**

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

Clayton County Personnel Department (Personnel)				
Title	Pay Grade	FY 2009	FY 2010	FY 2011
Human Resources Director	38	1	1	1
Assistant Human Resources Director	34	1	1	1
HR Officer	27	2	2	2
HR Trainer	25	1	1	1
Office Administrator	17	1	1	1
HR Analyst	16	4	4	4
HR Technician	14	1	1	1
TOTAL # OF POSITIONS:		11	11	11

Clayton County Personnel Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Police (Mission Statement)

To protect people, property, and to empower our community to minimize the emergence of problems, and the reduction of crime.

Police (Functions)

To provide law enforcement and code enforcement services.

Police (Goals and Issues)

1. To realize an average 15% overall reduction in response time to calls for service.
2. To increase the overall numbers of patrolmen on the road (shifts) from the current 126 to 140.
3. To decrease the number of citizen complaints based on officer demeanor.
4. To maintain and utilize all available resources to best serve the citizens and visitors of Clayton County.
5. Establish an athletic youth league program for the children of Clayton County.

Departmental Objectives for FY 2011

1. Response time must be reduced from its current average of 14.26 minutes to a maximum average of 12 minutes.
2. Increase patrol officers available for calls at any given time.
3. Regular hiring of additional officers.
4. Focus on a customer service based mentality.
5. To provide mandated training to assist and educate our officers.

Departmental Issues for FY 2012 and Beyond

1. Continue the planning process for the new East Precinct.
2. Continue emphasis on partnerships in community policing.
3. Bring the Department's technological capabilities up to the 21st century; for example, radio interoperability.

Police (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of Officers on Street:	196	211	211	211
Calls Dispatched:	147,062	141,669	142,000	143,000
Incident Reports:	44,357	37,333	37,500	38,000
Traffic Accident Reports:	8,918	6,966	7,000	7,500
Family Violence Reports:	2,613	2,439	2,450	2,450
DUI Arrests:	707	748	750	750
Citations:	34,068	66,876	67,000	67,500

Police (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	21,071,465	22,011,999	22,824,241	22,056,509
Operations	1,300,950	846,579	764,324	769,387
Capital Outlay	1,240,845	4,392	-	-
Total	**23,613,260**	**22,862,970**	**23,588,565**	**22,825,896**

Police (Federal Narcotics Condemnation Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	106,787	169,462	185,000	89,260
Capital Outlay	63,629	45,639	608,114	21,000
Total	**170,416**	**215,101**	**793,114**	**110,260**

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

Police (State Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	19,143	-	15,000	20,000
Total	**19,143**	**-**	**15,000**	**20,000**

Police (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	971,554	764,454	932,888	-
Operations	115,817	162,616	313,072	-
Capital Outlay	11,120	-	455,205	-
Operating Transfer Out	-	-	29,428	-
Total	**1,098,491**	**927,070**	**1,730,593**	**-**

Police - Firing Range (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	42,741	48,361	55,677	54,945
Total	**42,741**	**48,361**	**55,677**	**54,945**

Police - Firing Range (Federal Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Capital Outlay	296,369	193,794	18,066	-
Total	**296,369**	**193,794**	**18,066**	**-**

Police - Special Operations (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	56,130	50,112	47,735	42,137
Total	**56,130**	**50,112**	**47,735**	**42,137**

Police - Helicopter Unit (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	167,170	226,988	246,210	240,419
Operations	127,638	146,264	171,487	141,740
Total	**294,808**	**373,252**	**417,697**	**382,159**

Police - Animal Control (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	502,826	531,494	534,938	524,090
Operations	116,880	199,190	229,692	225,325
Total	**619,706**	**730,684**	**764,630**	**749,415**

Police - Code Enforcement (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	932,791	881,221	1,026,854	975,968
Operations	190,235	253,928	240,687	52,060
Capital Outlay	53,000	-	-	-
Total	**1,176,026**	**1,135,149**	**1,267,541**	**1,028,028**

Police - Police Academy (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	493,715	491,960	389,946	-
Operations	60,193	51,745	42,006	-
Total	**553,908**	**543,705**	**431,952**	**-**

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

Police (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Police Chief	39	1	1	1
Deputy Chief of Police	34	1	1	1
Police Major	30	4	4	4
Legal Advisor	30	1	1	1
Police Academy Director	30	1	1	1
Lead Code Enforcement Inspector	28	0	1	1
Police Captain	27	10	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	25	25	25
Assistant Aviation Manager	25	1	1	1
Police Academy Training Specialist	25	3	3	3
Police Sergeant	23	33	33	33
Police Sergeant/Crime Analyst	23	1	1	1
Police Pilot	26	1	1	1
Police Investigator	22	30	30	30
Police Observer	22	1	1	1
Crime Scene Investigator	21	11	11	11
Police Officer III	20	45	44	44
Lead Code Enforcement Officer	20	1	1	1
Police Officer, II	19	167	173	173
Code Enforcement Officer II	18	9	9	9
Helicopter Mechanic	18	1	1	1
Code Enforcement Officer I	16	4	4	4
Animal Control Supervisor	15	1	1	1
Administrative Secretary	15	2	2	2
Administrative Secretary (Police Academy)	15	1	1	1
Police Services Supervisor	14	1	1	1
Animal Control Officer	13	10	10	10
Principal Secretary	13	4	4	4
Police Services Clerk	12	13	13	13
Secretary	12	6	6	6
TOTAL # OF POSITIONS:		392	398	398

Police (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Probate Court (Mission Statement)

The mission of the Probate Court is to serve the citizens of Clayton County in a timely, efficient and ethical manner 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. To develop user friendly forms that may be completed on a PC and obtain a public PC to be used here in Probate Court.
3. Improve the communication and network with other organizations and departments who provide programs and services to individuals who may come through the Probate Court and for the Probate Court to provide information of these programs and services to the individuals who need them.
4. To operate more efficiently through the use of technology.
5. To develop necessary programs to assist the mentally ill population of our County.

Departmental Objectives for FY 2011

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 2012 and Beyond

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

Probate Court (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Marriage Licenses:	1,487	1,385	1,607	1,600
Firearms Licenses:	2,305	3,260	3,041	3,000
Minor Guardianships:	173	256	250	250
Death Certificates:	11,992	11,267	11,205	11,200

Probate Court and Indigent Hearings (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	735,830	779,531	778,402	711,533
Operations	67,334	64,234	66,783	68,081
Total	**803,164**	**843,765**	**845,185**	**779,614**

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

Probate Court (Personnel)				
Title	Pay Grade	FY 2009	FY 2010	FY 2011
Probate Court Judge	E	1	1	1
Probate Director/Chief Clerk	23	1	1	1
Senior Register/Supervisor	21	1	1	1
Paralegal/Probate Court	18	1	1	1
Administrative Assistant	16	1	1	1
Deputy Register/Assistant Supervisor	15	1	1	1
Probate Court Clerk, Senior	14	3	5	5
Probate Court Clerk	12	3	1	1
TOTAL # OF POSITIONS:		12	12	12

Probate Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Professional Services (Mission Statement)

To provide a source of funding for contracted County services such as consultants, attorneys, court reporters, County photographer and medical examiner.

Professional Services (Functions)

To provide funding for contracted County services.

Professional Services (Goals and Issues)

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Professional Services (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	3,147,437	4,492,514	4,545,034	4,534,338
Capital Lease Principal Payment	36	37	2,500	1,500
Operating Transfer Out	3,717,079	701,658	-	-
Total	**3,147,437**	**4,492,514**	**4,545,034**	**4,534,338**

Professional Services (Roads & Recreation SPLOST Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operating Transfer Out	2,150,846	2,151,030	-	-
Total	**2,150,846**	**2,151,030**	-	-

Professional Services (Personnel)

No personnel in this department.

Professional Services (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

Public Defender
Mission, Goals, Objectives, Performance Measurements and Budget

Public Defender (Mission Statement)

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

Public Defender (Functions)

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

Public Defender (Goals and Issues)

Departmental Goals

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Public Defender (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Total Open/Closed Cases:	1,528	2,828	2,802	2,800

Public Defender (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	144,505	273,442	1,678,824	1,663,825
Total	**144,505**	**273,442**	**1,678,824**	**1,663,825**

Public Defender (Other County Grants Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	-	-	58,500	-
Total	**-**	**-**	**58,500**	**-**

Public Defender (Personnel)

No personnel in this department.

Public Defender (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Refuse Control (Mission Statement)

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

Refuse Control (Functions)

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

Refuse Control (Goals and Issues)

Departmental Goals

1. Schedule all eligible county roads to be cleaned of trash and rights of way cut in a timely manner. Initiate action and respond to County Commissioners.
2. Be aggressive in the abatement of graffiti. Initiate action and respond to County Commissioners.
3. Clean offices, tiled floors and carpeting in a proactive way, such that customers don't have to complain.
4. Move County offices as requested without looses or damage.
5. Pick up and deliver mail throughout the County in a reliable way.
6. Execute pauper burials in a sensitive and proficient manner.

Departmental Objectives for FY 2011

1. Achieve more economies in the use of community service workers. removal services at citizens' homes within three days.
2. Improve on organizational maintenance of grass-cutting equipment to reduce repair time in Fleet Maintenance.

Departmental Issues for FY 2012 and Beyond

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

Refuse Control (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of County Facilities Cleaned:	42	42	42	42
Number of County Facilities Landscaped:	42	42	42	42
Number of County Dumpsters:	34	34	34	34
Number of County Roads Cleaned:	571	369	598	600
Number of Dead Animals Removed:	669	571	612	700

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

Refuse Control (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	1,479,937	1,396,955	1,940,417	1,788,555
Operations	270,353	232,826	216,101	242,043
Capital Outlay	-	67,356	-	-
Total	**1,750,290**	**1,697,137**	**2,156,518**	**2,030,598**

Refuse Control (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Assistant Director, Refuse Control	25	1	1	1
Grass Cutting Crew Leader	17	0	3	3
Refuse Control Supervisor	16	1	1	1
Heavy Equipment Operator	15	0	1	1
Administrative Secretary	15	1	1	1
Small Engine Mechanic	13	1	1	1
Equipment Operator Senior	13	0	5	5
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
Crew Worker III	10	0	1	1
Office Assistant, Senior	10	1	1	1
Crew Worker II	9	0	1	1
Crew Worker I	8	0	2	2
Custodian	8	15	13	13
Courier	8	1	1	1
TOTAL # OF POSITIONS:		32	43	43

Refuse Control (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Registrar
Mission, Goals, Objectives, 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 Objectives for FY 2011

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 2012 and Beyond

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

Registrar (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of Registered Voters:	123,415	123,588	124,000	124,000

Registrar (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	203,276	669,174	229,013	538,250
Operations	96,536	121,899	107,413	145,609
Total	**299,812**	**791,073**	**336,426**	**683,859**

Registrar (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Elections Director	31	1	1	1
Elections & Registration Official, Supervisor	21	1	1	1
Elections & Registration Official, Senior	15	1	1	1
Elections & Registration Official	13	2	2	2
TOTAL # OF POSITIONS:		5	5	5

Registrar Control (Significant Expenditure & Staffing Changes)

No significant expenditure changes in this department.

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

Risk Management (Mission Statement)

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

Risk Management (Functions)

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

Risk Management (Goals and Issues)

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

Departmental Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

1. Continue to offer HHA as an employee benefit.
2. Continue to improve on the quality of customer service and communication offered to all County employees.
3. Continue to improve on inter-office communications to accomplish one over-all goal for Clayton County.
4. Continue to train and educate personnel within the department to think deeper and broader toward solutions.
5. Continue to build the County's Safety & Loss Control Programs.
6. Assess the effectiveness of the STARS Claims System and to seek to improve the reporting capabilities.
7. Closely monitor Humana's claims data.

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

Risk Management (Performance Measurements)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Self-Funded Medical Plan				
Number of Participants:	707	719	734	754
Cost to County:	$7,597,416	$7,878,164	$8,128,529	$8,728,014
Cost per Participant:	$10,746	$10,957	$11,074	$11,576
Kaiser Permanente HMO				
Number of Participants:	1,368	1,494	1,624	1,759
Cost to County:	$11,946,071	$12,672,613	$12,854,559	$12,792,382
Cost per Participant:	$8,733	$8,482	$7,915	$7,273
Self-Funded Dental Plan				
Number of Participants:	2,051	2,188	2,328	2,473
Cost to County:	$1,328,467	$1,405,924	$1,412,131	$1,499,535
Cost per Participant:	$648	$643	$607	$606

Risk Management (General Fund)				
Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	728,336	666,702	626,002	602,859
Operations	88,911	107,185	126,402	100,390
Total	**817,247**	**773,887**	**752,404**	**703,249**

Risk Management (Personnel)				
Title	Pay Grade	FY 2009	FY 2010	FY 2011
Risk Manager	31	0	1	1
HR Safety Coordinator	28	0	1	1
Safety Officer	27	2	0	0
HR Claims Adjuster	25	1	1	1
HR Supervisor	25	0	1	1
Risk Management Supervisor/Acct	25	1	0	0
HR Claims Assistant	18	1	1	1
HR Safety Inspector	18	0	2	2
HR Specialist	15	0	5	5
Benefits Specialist	15	5	0	0
Principal Secretary	13	1	1	1
TOTAL # OF POSITIONS:		11	13	13

Risk Management (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

Senior Services (Mission Statement)

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

Senior Services (Functions)

Promote programs for the County's senior adult population.

Senior Services (Goals and Issues)

1. Implement the three components of the Atlanta Regional's Lifelong Community Initiative.
2. Develop a department-wide marketing program designed to increase in the senior centers.
3. Increase the number of full and part-time staff participation in professional development classes and workshops.
4. Identify funding sources to assist with developing, enhancing and sustaining programs and services.

Departmental Objectives for FY 2011

1. Promote house and transportation options in the county.
2. Conduct health and wellness classes such as Preventative health services CDSMP, SPARC, Health Prevention clinics, Arthritis self-help workshops, Walking Programs, etc.
3. Expand access and information services: Market the I&A Program; link older adults to resources.
4. Implement evidenced based programs.
5. Publish newsletters.
6. Brand the department.
7. Create and design a web page specific to the needs and interest of older adults.
8. Develop and implement a customer satisfaction assessment system.
9. Partner with community organizations serving older adults to improve the quality and quantity of services.
10. Develop a comprehensive outreach program.
11. Provide opportunities for formal and informal training.
12. Conduct quarterly recognition programs.
13. Implement morale boosters.
14. Work with ARC to identify and apply for stimulus funds.
15. Partner with the County's Health Department to apply for partnership.
16. Strengthen our ability to secure grants by participating in grant writing classes.

Departmental Issues for FY 2012 and Beyond

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

Senior Services (Performance Measurements)

Senior Services is a new department, which was separated from Parks & Recreation during FY 2009. No performance measures are used at this time but will be implemented in FY 2011.

Senior Services (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	-	1,061,937	1,417,771	1,767,782
Operations	-	333,802	711,809	695,180
Total	-	**1,395,739**	**2,129,580**	**2,462,962**

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

Senior Services (Recreation Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	-	59,402	-	-
Operations	-	87,240	-	-
Total	-	**146,642**	-	-

Senior Services (HUD Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	-	23,033	148,745	-
Operations	-	1,288,455	17,936,042	-
Capital Outlay	-	57,904	1,847,908	-
Operating Transfer Out	-	-	104,404	-
Total	-	**1,369,392**	**20,037,099**	-

Aging Program (Aging Grant Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	-	660,233	493,675	-
Operations	-	632,788	612,187	-
Capital Outlay	-	22,738	16,594	-
Operating Transfer Out	-	-	13,594	-
Total	-	**1,315,759**	**1,136,050**	-

Senior Services (Roads & Recreation Projects Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	-	-	50,000	-
Capital Outlay	-	50,000	112,103	-
Total	-	**50,000**	**162,103**	-

Senior Services (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Director of Senior Services	34	1	1	1
Assistant Director of Senior Services	28	0	1	1
Senior Services Administrator	24	1	0	0
Senior Center Manager	21	2	2	2
Manager, Aging Program	21	1	1	1
Nurse	20	1	0	0
Office Manager	20	1	1	1
Office Administrator Senior	18	1	1	1
Senior Center Program Coordinator	18	2	2	3
Health & Fitness Coordinator	18	0	0	1
Health & Wellness Coordinator	18	0	1	1
ADH Social Worker	16	1	0	0
Senior Services Financial Coordinator	16	1	1	1
Congregate Site Coordinator	16	1	1	1
Maintenance Supervisor	16	0	0	1
Fitness Instructors	16	0	0	2
Administrative Secretary	15	3	3	4
Kinship Care Resource Ctr Coordinator	14	1	1	1

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

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Meals Program Coordinator	14	1	0	0
Principal Secretary	13	1	1	1
Case Manager/Aging	13	2	2	2
Center Maintenance Worker Senior	12	2	3	3
Equipment Manager	12	0	0	1
Information & Referral Specialist	11	1	2	2
Kinship Care Leader	11	1	1	1
Office Assistant Senior	10	2	3	3
Site Coordinator Assistant	9	1	1	1
Office Assistant	6	1	0	0
Activity Aide	6	1	0	0
TOTAL # OF POSITIONS:		30	29	36

Senior Services (Significant Expenditure & Staffing Changes)

Add: One Program Coordinator
One Health & Fitness Coordinator
One Maintenance Supervisor
Two Fitness Instructors
One Administrative Secretary
One Equipment Manager

School Patrol
Mission, Goals, Objectives, Performance Measurements and Budget

School Patrol (Mission Statement)

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

School Patrol (Functions)

To provide crossing guards at county schools.

School Patrol (Goals and Issues)

1. To increase the overall traffic flow by 3% in inclement weather.
2. To increase the overall number of guards from the current 46 to 55.
3. To decrease the number of citizen complaints based on guard demeanor.
4. To decrease the number of accidents (1) to zero.

Departmental Objectives for FY 2011

1. In order to increase the overall traffic flow by 3%, there must be continued training for each and every guard in the unit.

Departmental Issues for FY 2012 and Beyond

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

School Patrol (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of Crossing Guards:	55	55	49	49
Number of Schools Served:	32	32	32	32

School Patrol (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	371,351	374,243	351,360	344,525
Operations	7,693	7,930	8,000	8,000
Total	**379,044**	**382,173**	**359,360**	**352,525**

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, Objectives, Performance Measurements and Budget

Sheriff (Mission Statement)

To work in partnership with the community while seeking to preserve a peaceful society, serve all lawful orders, attend all courts, and hold safe the County Jail to the well-being of all citizens, employees, and inmates alike.

Sheriff (Functions)

To serve as the arm of the court in all matters of criminal warrants and civil process, to attend each court session, keep safe the County Jail, provide security to the Criminal Justice Complex and any annex thereof, and general law enforcement duties.

Sheriff (Goals and Issues)

Departmental Goals

1. Keep safe the County Jail by providing a safe and secure environment through adequate staffing, appropriate training, conscientious supervision, and compliance with accepted standards.
2. Attend each court session and therein provide service and security to that court in an effort to aid in the timely processing of all cases.
3. Diligently seek to serve and carry out all legal orders issued by the courts in both criminal and civil matters.
4. To provide security for the Criminal Justice Complex and any other annex or office maintained by any of the several courts of the County in an effort to ensure the safety of court staff and general public.
5. To oversee and manage the Work Release Program.

Departmental Objectives for FY 2011

1. The anticipated increase in the number of courts to be operated on a regular basis will increase the demand for service to those courts in all areas. Increased crime, population, law enforcement activity (county & municipal), etc. are factors likely to occur that will further increase demand for service in all areas.
2. Excessive overtime, and the resulting strain upon staff, will continue unless acted upon in a decisive and appropriate manner.
3. Infrastructure, equipment and operating systems in the County Jail showing signs of deterioration due to age and length of service are likely to compromise the standard of care, security, and safety necessary for proper operations.
4. High mileage, increased service costs, and lack of replacement vehicles may very well impact ability to carry out daily duties and operations.

Departmental Issues for FY 2012 and Beyond

1. Increases in jail population will add further strain to infrastructure and systems.
2. Increased court activity (i.e., court sessions, criminal warrants, civil processes, etc.) will drive the need for staff to be available for service.
3. Establishing an off site Work Release program, thus eliminating direct impact upon the county jail.

Sheriff (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Criminal History Checks Processed:	181,563	181,612	190,000	190,000
Warrants Received:	10,620	10,701	11,000	11,000
Warrants Served:	9,580	9,625	9,700	10,000
Subpoenas Delivered:	11,015	11,114	11,500	11,500
Sentenced to Work Release Program:	315	320	200	200
Completed Work Release Program:	270	258	180	180
Total Admitted to Jail:	35,600	35,779	40,000	40,000
Total Number Released:	32,015	33,021	38,500	38,500
Total Inmates to Court:	28,692	28,755	36,000	36,000

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

Sheriff (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	19,937,745	21,485,981	21,204,169	20,527,404
Operations	800,076	580,606	435,836	457,159
Capital Outlay	100,602	11,383	-	32,000
Total	**20,838,423**	**22,077,970**	**21,640,005**	**21,016,563**

Sheriff - Courthouse Security (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	788,645	850,061	758,427	758,427
Operations	7,053	4,810	5,800	1,000
Capital Outlay	-	-	-	49,612
Total	**795,698**	**854,871**	**764,227**	**809,039**

Sheriff - Jail Operations (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	9,545,388	10,408,273	9,722,712	9,792,505
Capital Outlay	-	-	-	49,982
	9,545,388	**10,408,273**	**9,722,712**	**9,842,487**

Sheriff - Vending Operations (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	24,936	22,665	1,725	-
Total	**24,936**	**22,665**	**1,725**	-

Sheriff - Special Operations (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	6,985	9,483	4,400	60,450

Sheriff (Federal Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	-	-	6,000	-
Capital Outlay	-	-	32,000	-
Total	-	-	**38,000**	-

Sheriff (State Narcotics Condemnation Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	1,278	108	-	-
Total	**1,278**	**108**	-	-

Sheriff (Jail Construction and Staffing Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operating Transfer Out	521,583	602,000	673,000	771,600

Sheriff (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	-	-	94,991	-
Operating Transfer Out	-	-	11,315	-
Total	-	-	**106,306**	-

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

Sheriff (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Sheriff	E	1	1	1
Chief Deputy Sheriff	35	1	1	1
Sheriff/Major	31	3	3	3
Legal Advisor	31	1	1	1
Sheriff/Captain	27	6	6	6
Work Release Coordinator	26	1	1	1
Sheriff/Lieutenant	26	13	13	13
Sheriff Correctional Lieutenant	25	1	1	1
Range Master	24	1	1	1
Chaplain/Sheriff	24	3	3	3
Sheriff/Sergeant	24	12	12	12
Sheriff Correctional Sergeant	23	13	13	13
Investigator/Sheriff	22	11	11	11
Deputy Sheriff III	21	26	28	28
Deputy Sheriff II	20	50	49	49
Sheriff Correctional Officer	19	125	137	137
Finance Administrator/Sheriff	17	1	1	1
Accounts Coordinator	17	1	1	1
Central Records Office Coordinator	17	1	1	1
Field Operations Office Coordinator	17	1	1	1
Bond Administrator	17	1	1	1
Accounting Technician	15	4	4	4
Administrative Secretary	15	1	1	1
Principal Secretary	13	3	3	3
Sheriff Services Clerk	12	50	50	50
TOTAL # OF POSITIONS:		331	344	344

Sheriff (Significant Expenditure & Staffing Changes

No significant expenditure and staffing changes.

Solicitor
Mission, Goals, Objectives, Performance Measurements and Budget

Solicitor (Mission Statement)

The mission of the Clayton County Solicitor General's Office is to serve and protect the citizens of Clayton County by carrying out our statutory duties in a manner that reflects a commitment to integrity, justice, competence and protection of the public trust bestowed upon us. The Office will protect the public from those who endanger and threaten the security of the community.

Our vision is to enhance the quality of life in our community. To aggressively advocate our cause and to be leaders in quality prosecution. We will achieve these goals by working together as a team. We will treat people with dignity, respect, honesty and fairness. We will provide all people with ethical, competent and professional service. We will treat each other fairly and insure that our office is a rewarding, challenging and enjoyable place to work.

Solicitor (Functions)

To prosecute misdemeanor, traffic and County ordinance violations.

Solicitor (Goals and 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 Objectives for FY 2011

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

Departmental Issues for FY 2012 and Beyond

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

Solicitor (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Traffic cases received:	26,134	26,213	25,529	26,000
Criminal cases received:	19,818	19,728	15,391	16,000

Solicitor (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,707,694	1,695,959	2,012,547	1,981,075
Operations	97,360	103,075	140,947	241,228
Total	**1,805,054**	**1,799,034**	**2,153,494**	**2,222,303**

Solicitor (Victim Assistance Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	247,253	253,995	256,317	291,282
Capital Outlay	-	10,459	-	-
Total	**247,253**	**264,454**	**256,317**	**291,282**

Solicitor (Other County Grants Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	62,313	65,796	149,558	-
Operations	-	-	25,000	8,956
Operating Transfer Out	-	-	24,582	-
Total	**62,313**	**65,796**	**199,140**	**8,956**

Solicitor
Mission, Goals, Objectives, Performance Measurements and Budget

Solicitor (Personnel)				
Title	Pay Grade	FY 2009	FY 2010	FY 2011
Solicitor General	E	1	1	1
Chief Assistant Solicitor General	34	1	1	1
Chief Investigator	33	1	1	1
Deputy Chief Assistant Solicitor General	32	1	1	1
Senior Assistant Solicitor General II	31	3	3	3
Senior Investigator, Solicitor General	28	2	2	2
Assistant Solicitor General	27	6	7	7
Investigator I	24	2	2	2
Executive Legal Assistant	22	1	1	1
Victim Services Supervisor	21	1	1	1
Office Manager	20	1	1	1
Victim Services Officer, Senior	19	5	6	7
Investigator Assistant	17	0	0	0
Legal Assistant	17	5	5	5
Accusations Specialist	16	3	3	3
Legal Secretary	15	3	3	3
TOTAL # OF POSITIONS:		36	38	39

Solicitor (Significant Expenditure & Staffing Changes)

Add: One Victim Services Officer, Senior

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

Staff Attorney (Mission Statement)

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

Staff Attorney (Functions)

To provide legal services to County officials & employees.

Staff Attorney (Goals and 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 Objectives for FY 2011

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 2012 and Beyond

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

Staff Attorney (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Number of Cases Handled:	2,053	2,495	1,950	2,200
Number of Contracts Reviewed:	181	303	175	200
Number of Open Records Requests:	129	63	130	75
Legal Opinions Rendered:	60	27	60	60
Closings:	104	36	90	50
Tax Appeals:	30	127	30	100
Ordinances & Resolutions:	236	217	225	200

Staff Attorney (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	451,435	498,123	513,189	503,402
Operations	13,440	9,236	11,207	11,700
Total	**464,875**	**507,359**	**524,396**	**515,102**

Staff Attorney (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Chief Staff Attorney	A	1	1	1
Staff Attorney	A	2	2	2
Paralegal Senior	23	1	1	1
Legal Assistant	17	2	2	2
TOTAL # OF POSITIONS:		6	6	6

Staff Attorney (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

State Adult Probation
Mission, Goals, Objectives, Performance Measurements and Budget

State Adult Probation (Mission Statement)

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

State Adult Probation (Functions)

To provide supervision of offenders sentenced to probation.

State Adult Probation (Goals and 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 Objectives for FY 2011

1. Increase collections of fees, fines and restitution.
2. Continue developing programs to facilitate rehabilitation of offenders for compliance with conditions of probation.
3. As a requirement, keep all employable offenders gainfully employed.
4. Chief Probation Officer a member of the Clayton County Adult Felony Drug Court Team.

Departmental Issues for FY 2012 and Beyond

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

State Adult Probation (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Collection of restitution, fines, etc.:	$ 116,083	$ 120,500	$ 121,788	$ 125,000

State Adult Probation (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	11,122	9,190	9,116	8,622
Operations	7,148	7,188	6,890	6,896
Total	**18,270**	**16,378**	**16,006**	**15,518**

State Adult Probation (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Probation Officer	S	6	5	5
Secretary/Typist Probation	S	1	1	1
TOTAL # OF POSITIONS:		7	6	6

State Adult Probation (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

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

State Court (Mission Statement)

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

State Court (Functions)

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

State Court (Goals and Issues)

Departmental Goals

1. Decrease time from arrest to disposition.
2. Assure delivery of judicial services in an efficient and cost effective manner.
3. Seek innovative technology to create less paper flow, to increase the efficiency of delivering judicial services.
4. Continue the efforts of the DUI program.

Departmental Objectives for FY 2011

1. Implement e-filing.
2. Implement court performance standards.
3. Implement digital signature for pleas.

Departmental Issues for FY 2012 and Beyond

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

State Court (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Civil Cases:	13,463	17,081	18,640	19,000
Criminal Cases:	15,391	18,469	18,514	19,000
Traffic Cases:	25,530	28,083	28,932	29,000

State Court (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,219,306	1,215,087	1,565,591	1,587,012
Operations	255,407	279,867	367,986	373,194
Total	**1,474,713**	**1,494,954**	**1,933,577**	**1,960,206**

State Court (Other County Grants Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	24,875	35,664	-	-
Operations	9,519	16,968	116,185	-
Total	**34,394**	**52,632**	**116,185**	**-**

State Court

Mission, Goals, Objectives, Performance Measurements and Budget

State Court (Personnel)				
Title	Pay Grade	FY 2009	FY 2010	FY 2011
State Court Judge	E	5	5	5
Law Clerk Senior	27	4	4	4
Law Clerk	21	1	1	1
DUI/Drug Court Coordinator	20	1	1	1
Judiciary Secretary	17	5	5	5
TOTAL # OF POSITIONS:		16	16	16

State Court (Significant Expenditure & Staffing Changes)

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

Superior Court (Mission Statement)

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

Superior Court (Functions)

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

Superior Court (Goals and Issues)

Departmental Goals

1. Assure delivery of judicial services in an efficient and cost effective manner.
2. Seek opportunities/funding/court model to establish diversion programs for cost savings to the courts and County.
3. To expand public access to the Court through the expansion of a Family Law Information Center.
4. Provide sufficient equipment needed to make accurate court transcripts for criminal and civil cases.

Departmental Objectives for FY 2011

1. Implement e-filing.
2. Implement court performance standards.
3. Court access for foreign-speaking citizens.
4. Upgrade court reporter equipment (20+ years old).

Departmental Issues for FY 2012 and Beyond

1. Alter Superior Court space to provide a secure storage area.
2. Expand technology initiative throughout the office.

Superior Court (Performance Measurements)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Criminal Filings:	9,674	9,718	10,500	11,000
Civil Filings:	5,782	5,822	6,200	6,782
Jury Trials:	123	135	150	160
ADR cases:	1,900	2,125	2,360	2,760
% of ADR cases resolved:	51%	50%	50%	50%

Superior Court (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,569,376	1,558,425	1,574,490	1,603,899
Operations	722,537	676,250	578,403	647,109
Capital Outlay	-	33,352	8,700	-
Total	**2,291,913**	**2,268,027**	**2,161,593**	**2,251,008**

Superior Court (Alternative Dispute Resolution Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	179,358	184,666	188,128	181,736
Operations	22,630	37,745	51,500	36,940
Total	**201,988**	**222,411**	**239,628**	**218,676**

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

Superior Court (Domestic Seminars Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	18,648	17,575	22,500	22,500
Operating Transfer Out	10,000	-	-	-
Total	**28,648**	**17,575**	**22,500**	**22,500**

Superior Court (Law Library Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	40,166	32,674	35,998	34,769
Operations	78,047	73,059	65,871	67,496
Total	**118,213**	**105,733**	**101,869**	**102,265**

Superior Court (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	-	-	382,984	-
Operations	-	-	133,365	-
Total	-	-	**516,349**	-

Superior Court (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Superior Court Judge	E	4	4	4
Court Reporters	A	4	4	4
Superior/State Court Administrator	34	1	1	1
Court Information Tech Coordinator	29	1	1	1
ADR Program Director (Fund 260)	25	1	1	1
Law Clerk Senior	27	4	4	4
Chief Court Orderly Officer	23	1	1	1
Felony/Drug Court Coordinator	23	0	1	1
Judiciary Secretary	17	4	4	4
ADR Program Assistant (Fund 260)	17	1	1	1
Calendar Clerk	17	4	4	4
Administrative Assistant	16	1	1	1
Court Programs Coordinator	15	1	1	1
Legal Transcriber	15	6	6	6
Principal Secretary	13	1	0	0
Principal Secretary (Fund 290)	13	1	1	1
Special Programs Coordinator (Fund 260)	12	1	1	1
TOTAL # OF POSITIONS:		36	36	36

Superior Court (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Tax Assessors
Mission, Goals, Objectives, Performance Measurements and Budget

Tax Assessors (Mission Statement)

To 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 Objectives for FY 2011

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 2011 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)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Commercial parcels per appraiser:	2,305	2,307	2,250	2,300
Residential parcels per appraiser:	11,395	11,419	11,101	11,100
Personal property parcels per appraiser:	3,748	3,751	3,655	3,660
New deed transactions:	12,878	5,820	5,000	5,000
New Subdivision Lots:	1,424	128	130	150

Tax Assessors (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,675,556	1,710,561	1,753,870	1,641,744
Operations	70,547	94,229	93,203	90,770
Total	**1,746,103**	**1,804,790**	**1,847,073**	**1,732,514**

Tax Assessors - Equalization Board (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	29,355	28,595	30,250	54,250

Tax Assessors
Mission, Goals, Objectives, Performance Measurements and Budget

Tax Assessors (Personnel)				
Title	Pay Grade	FY 2009	FY 2010	FY 2011
Chief Appraiser	34	1	1	1
Deputy Chief Appraiser	30	1	1	1
Commercial Property Manager	24	1	1	1
Personal Property Manager	24	1	1	1
Residential Property Manager	24	1	1	1
Appraiser IV	22	0	2	2
Office Manager	20	1	1	1
Cartographic Manager	20	1	1	1
Appraiser, Senior	19	3	3	3
Commercial Appraiser III	18	2	0	0
Appraiser III	18	1	3	3
Appraiser II	16	7	4	4
Cartographer Senior	16	1	1	1
Cartographer	15	1	1	1
Administrative Secretary	15	1	1	1
Principal Secretary	13	2	2	2
Cartographic Technician	13	1	1	1
Secretary	12	1	1	1
Appraiser Technician	12	3	3	3
TOTAL # OF POSITIONS:		30	29	29

Tax Assessors (Significant Expenditure & Staffing Changes)

Tax Commissioner
Mission, Goals, Objectives, Performance Measurements and Budget

Tax Commissioner (Mission Statement)

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

Tax Commissioner (Functions)

To collect taxes and register motor vehicles.

Tax Commissioner (Goals and 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 Objectives for FY 2011

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 2012 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)

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Yearly tax levy total. (thousands):	$167,518	$168,012	$168,000	$168,000
Percent of levy collected:	89.0%	91.0%	85.0%	90.0%
Delinquent taxes as a percent of total levy:	6.0%	8.0%	11.0%	10.0%
Motor vehicle mail processing turnaround:	1 Day	1 Day	1 Day	1 Day

Tax Commissioner (General Fund)

Expenditures/Appropriations	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,730,190	1,717,876	1,745,160	1,663,027
Operations	160,291	137,867	108,741	107,074
Total	**1,890,481**	**1,855,743**	**1,853,901**	**1,770,101**

Tax Commissioner (Personnel)

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Tax Commissioner	E	1	1	1
Deputy Tax Commissioner	31	1	1	1
Chief Tax Accountant	25	1	1	1
Deputy Tax Commissioner / MV Division	24	1	1	1
Office Manager	20	1	1	1
Deputy Tag Agent	20	0	0	0
Tax Accounting Specialist	19	1	1	1
Assistant Deputy Tag Agent	18	1	1	1
Deputy Tax Accountant	17	1	1	1
Accounting Technician, Senior	17	3	3	3

Tax Commissioner
Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Property Tax Supervisor	16	1	1	1
Assistant Deputy Tax Accountant	16	1	1	1
Tag/Title Supervisor	15	2	2	2
Property Tax Specialist	14	2	2	2
Tag/Title Specialist	14	2	2	2
Property Tax Technician	13	3	3	3
Tag/Title Technician	13	10	10	10
TOTAL # OF POSITIONS:		32	32	32

Tax Commissioner (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Transportation and Development
Mission, Goals, Objectives, Performance Measurements and Budget

Transportation and Development (Mission Statement)

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

Transportation and Development (Functions)

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

Transportation and Development (Goals and Issues)

Departmental Goals

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

Departmental Objectives for FY 2011

1. Maintaining service and employee moral during the current economic situation. "Do more with less"
2. Continue to seek funding opportunities for departmental operations including: Federal funding, State funding, city funding, grants, private development, and other miscellaneous sources.
3. Begin implementation of 2009 SPLOST transportation projects as funding is released to the department.
4. Project delays and cost increases due to Georgia DOT's inability to authorize project funding. Also includes Georgia DOT's lack of timely reviews and additional requirements placed upon the County.
5. The impact of Georgia DOT's delays to the department's budgeted funding levels for projects with Federal funding.
6. The hiring of qualified staff for department positions as well as through staff augmentation contracts.
7. The department's aging fleet of vehicles and equipment and the limited County funding available for timely replacements.
8. Manage, support, and foster the implementation of Master Plan improvement projects at the County's Tara Field Airport if approval is granted by the Board of Commissioners and funding is available.
9. Continue to ensure the County Landfill remains profitable during the recent downturn in the economy and reduced disposals by private companies.

Departmental Issues for FY 2012 and Beyond

1. The hiring and retention of qualified staff.
2. Delivery of transportation projects given multiple delays and cost increases from Georgia DOT. This includes the budget impact to the SPLOST program.
3. Management and profitability of the County's Tara Field Airport given its current condition and potential Master Plan improvements.
4. Implementation, management and completion of 2004 and 2009 SPLOST projects.
5. Reduction in the amount of transportation funding available from the federal and state level governments.

Transportation and Development
Mission, Goals, Objectives, Performance Measurements and Budget

Transportation and Development (Performance Measurements)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Miles of paved roads:	1,025	1,035	1,067	1,070
Miles of unpaved roads:	1.99	1.99	5.00	5.00
Cost per mile of roads maintained:	$55,313	$58,122	$60,000	$65,000
Traffic signals installed:	3	4	6	1
Traffic signals maintained:	254	258	267	268
Street Signs installed:	2,020	1,873	6,047	4,500
Street lights added:	639	703	84	50
Landfill customers:	53,116	52,752	46,321	50,000
Aircrafts based at airport:	230	250	237	240

Transportation and Development (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	5,761,867	5,367,869	5,331,413	4,871,579
Operations	259,688	174,798	266,609	178,781
Capital Outlay	251,232	-	-	-
Total	**6,272,787**	**5,542,667**	**5,598,022**	**5,050,360**

Transportation and Development - Traffic Engineering (General Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	1,664,965	1,579,314	1,796,064	1,605,991
Operations	716,090	794,997	921,900	745,300
Capital Outlay	179,558	59,060	-	-
Total	**2,560,613**	**2,433,371**	**2,717,964**	**2,351,291**

Transportation and Development (Street Light Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	254,263	256,168	255,797	247,114
Operations	1,232,984	1,214,363	1,104,377	1,070,965
Operating Transfer Out	38,000	38,000	38,000	38,000
Total	**1,525,247**	**1,508,531**	**1,398,174**	**1,356,079**

Transportation and Development (Landfill Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	976,436	960,351	928,571	832,622
Operations	1,362,699	1,994,041	947,172	1,011,438
Capital Lease Principal Payment	705,822	678,708	613,482	586,611
Operating Transfer Out	-	-	37,974	-
Total	**3,044,957**	**3,633,100**	**2,527,199**	**2,430,671**

Transportation and Development (C-Tran Mass Transit Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	108,445	30,322	177,039	-
Operations	9,249,797	8,925,231	9,742,375	-
Total	**9,358,242**	**8,955,553**	**9,919,414**	-

Transportation and Development
Mission, Goals, Objectives, Performance Measurements and Budget

Transportation and Development (Airport Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Personal Services	280,179	257,624	295,444	245,094
Operations	1,269,613	814,027	962,200	786,412
Total	**1,549,792**	**1,071,651**	**1,257,644**	**1,031,506**

Transportation and Development (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	447,793	114,707	-	-
Capital Outlay	-	-	133,736	-
Operating Transfer Out	2,935,987	1,667,692	1,073,510	-
Total	**3,383,780**	**1,782,399**	**1,207,246**	-

Transportation and Development - Traffic Engineering (Other County Grants Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	558,329	101,073	5,004,155	-
Capital Outlay	106,790	12,420	3,162,697	-
Operating Transfer Out	786,439	692,015	1,060,071	-
Total	**1,451,558**	**805,508**	**9,226,923**	-

Transportation and Development (Roads and Recreation Projects Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	13,132,910	10,635,364	7,093,653	-
Capital Outlay	7,681,349	13,639,595	52,166,760	-
Total	**20,814,259**	**24,274,959**	**59,260,413**	-

Transportation and Development - Traffic Engineering (Roads & Recreation Projects Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	791,295	760,622	184,632	-
Capital Outlay	4,068,432	2,427,388	20,681,030	-
Total	**4,859,727**	**3,188,010**	**20,865,662**	-

Transportation and Development (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	-	-	8,550,000	-
Capital Outlay	-	-	765,000	-
Total	-	-	**9,315,000**	-

Transportation and Development - Traffic Engineering (Reimposition SPLOST 2009 Fund)				
Expenditures/Appropriations	**2008 Actual**	**2009 Actual**	**2010 Unaudited**	**2011 Budget**
Operations	-	-	685,000	-
Total	-	-	**685,000**	-

Transportation and Development (Personnel)				
Title	**Pay Grade**	**FY 2009**	**FY 2010**	**FY 2011**
Director of T&D	39	1	1	1
Deputy Director T&D	36	1	1	1
Principal Engineer	32	0	3	3
Senior Engineer	30	0	1	1

Transportation and Development

Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2009	FY 2010	FY 2011
Co Transportation Engineer	30	1	0	0
County Engineer	30	1	0	0
Civil Engineer IV	28	8	0	0
Civil Engineer III	28	5	6	6
Public Works Manager	26	1	1	1
Transportation Administration Mgr	26	1	1	1
Civil Engineer II	26	2	5	5
Public Works Superintendent	24	2	2	2
Civil Engineer I	24	13	1	1
Civil Engineering Inspector IV	24	0	1	1
Civil Engineering Inspector III	22	0	8	8
Signal Tech IV	22	0	1	1
Engineering Tech VI	22	0	3	3
Public Works Supervisor	21	2	3	3
Office Manager	20	1	1	1
Signal Tech III	20	2	3	3
Public Works Crew Leader, Senior	19	2	0	0
Public Works Foreman	19	0	2	2
Engineering Tech V	18	2	0	0
Signal Tech II	18	2	1	1
Civil Engineering Inspector I	18	0	2	2
Transportation Account Manager	18	0	1	1
Engineering Tech IV	18	10	2	2
Public Works Crew Leader	17	6	5	5
Transportation Analyst	17	1	0	0
Transportation Contract Administrator	17	1	0	0
Engineering Tech III	16	1	6	6
Signal Tech I	16	1	2	2
Administrative Secretary	15	3	3	3
On-Site Mechanic	15	1	0	0
Equipment Operator II	15	22	15	15
Truck Driver II	15	0	5	5
Engineering Tech II	14	3	1	1
Principal Secretary	13	1	1	1
Equipment Operator, Senior	13	10	0	0
Equipment Operator I	13	0	4	4
Truck Driver I	13	0	9	9
Engineering Tech I	12	2	6	6
Equipment Operator	11	2	0	0
Crew Worker III	10	2	0	0
Crew Worker II	11	3	2	2
Janitor/Courier	9	0	1	1
Crew Worker I	9	7	9	9
TOTAL # OF POSITIONS:		123	119	119

Transportation and Development
Mission, Goals, Objectives, Performance Measurements and Budget

Title	Pay Grade	FY 2009	FY 2010	FY 2011
C-Tran Mass Transit Fund (Personnel)				
Public Transportation Coordinator	29	1	0	0
Operations Maintenance Technician	24	1	0	0
Crew Worker II	11	1	0	0
Crew Worker I	9	0	0	0
TOTAL # OF POSITIONS:		3	0	0
Street Light Fund (Personnel)				
Civil Engineer II	26	1	0	0
Transportation Specialist II	24	0	1	1
Civil Engineer I	24	2	0	0
Transportation Specialist I	22	0	2	2
TOTAL # OF POSITIONS:		3	3	3
Landfill Fund (Personnel)				
Landfill Manager	28	1	1	1
Civil Engineer II	24	1	0	0
Landfill Specialist II	24	0	1	1
Landfill Engineering Specialist	22	1	0	0
Landfill Specialist I	22	0	1	1
Landfill Crew Leader, Senior	19	1	0	0
Landfill Foreman	19	0	1	1
Landfill Equipment Operator	16	7	7	7
Administrative Secretary	15	1	1	1
Clean and Beautiful Manager	15	1	0	0
Principal Secretary	13	1	0	0
Landfill Gateman	11	3	3	3
TOTAL # OF POSITIONS:		17	15	15
Airport Fund (Personnel)				
Airport Operations Manager	24	1	1	1
Airport Operations Assistant Manager	22	1	0	0
Airport Supervisor	22	0	1	1
Airport Maintenance Supervisor	17	1	0	0
Airport Technician II	17	0	1	1
Airport Maintenance Technician, Sr.	14	1	0	0
Airport Technician I	14	0	1	1
Airport Maintenance Technician	11	1	0	0
TOTAL # OF POSITIONS:		5	4	4

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 2010

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 2010 fiscal year is approximately $798,336,135. Because this amount is based on the latest tax digest (i.e., the 2009 calendar year) that has been approved by the State of Georgia Department of Revenue, one would expect a similar calculation based on January 1, 2010 assessments.

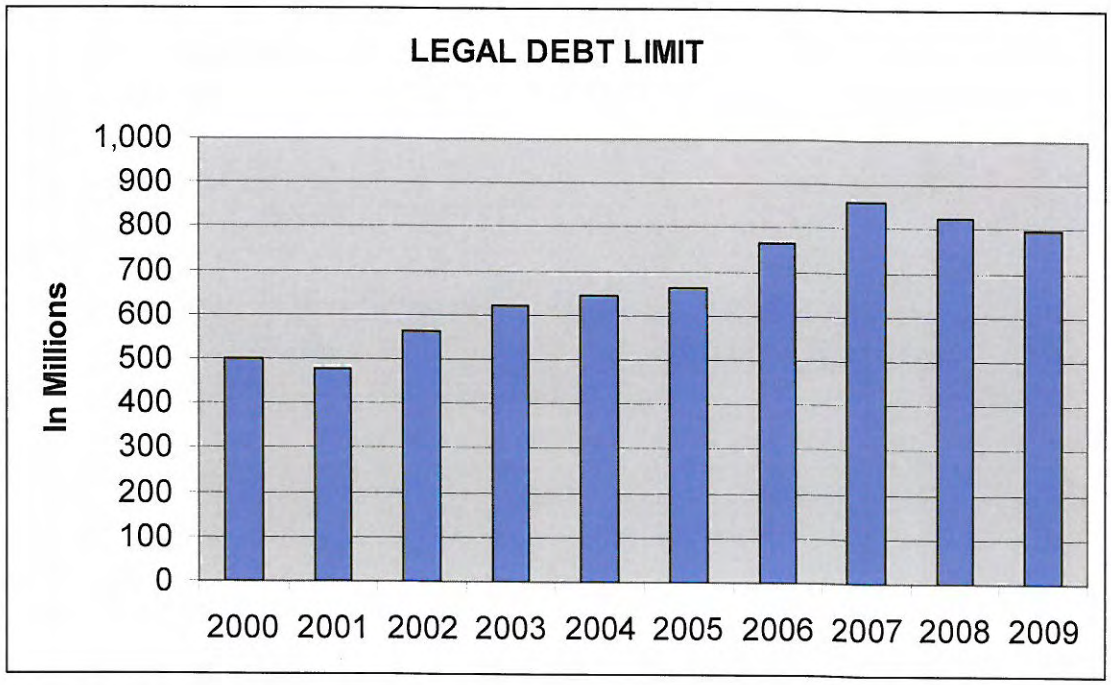
The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the County through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of full faith and credit of the issuer. In layman's terms, when the majority of voters in a county approve a G.O. bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds.

TAX YEAR EXPENDITURES	ASSESSED VALUE	APPLICABLE PERCENTAGE	DEBT LIMIT	CURRENT G.O. DEBT	LEGAL DEBT MARGIN
2009	$8,267,511,352	10.00%	$826,751,135	$28,415,000	$798,336,135

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 $167 million, there would appear to be more than sufficient debt capacity available to the County. Adhering to the policies of fiscal conservatism is part of the reason that the County's general obligation bond rating is Aa2 by Moody's Investors Service, Inc. and AA by Standard and Poor's Rating Services.

CLAYTON COUNTY, GEORGIA
STATEMENT OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

Fiscal Year	Net Assessed Value	Percentage	Debt Limit	Net Bonded Debt	Legal Debt Margin
2000	5,008,267,010	10.00%	500,826,701	None	500,826,701
2001	5,317,871,888	10.00%	531,787,189	55,560,000	476,227,189
2002	5,906,132,881	10.00%	590,613,288	27,945,000	562,668,288
2003	6,446,531,961	10.00%	644,653,196	22,785,000	621,868,196
2004	6,769,845,753	10.00%	676,984,575	31,660,000	645,324,575
2005	6,901,573,674	10.00%	690,157,367	28,640,000	661,517,367
2006	7,937,273,470	10.00%	793,727,347	27,730,000	765,997,347
2007	7,937,273,470	10.00%	793,727,347	24,505,000	862,113,588
2008	8,566,561,443	10.00%	886,618,588	30,605,000	826,051,144
2009	8,267,511352	10.00%	826,751,135	28,415,000	798,336,135



CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2009

LONG-TERM DEBT

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2003 URA Bond Issue: $22,785,000 including $11,640,000 in serial bonds maturing from 2004 through 2022, with interest rates ranging from 2.00% to 4.50% and $11,145,000 in term bonds maturing from 2013 to 2028, with interest rates ranging from 4.25% to 5.375%. The outstanding balance at June 30, 2009 was $16,465,000.

In April 2003, the Clayton County Board of Commissioners issued $22,785,000 of Urban Redevelopment Agency of Clayton County Revenue Bonds (the Series 2003 Bonds). This issuance included a premium of $13,091 which is added to the balance of the bonds and amortized over the life of the bonds. These bonds were issued to finance the cost of acquiring, constructing, and installing a new police headquarters and communications facility, and of acquiring and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

2005 URA Bond Issue: $4,405,000 maturing from 2006 through 2028, with interest at 4.06%. The outstanding balance at June 30, 2009 was $1,980,000.

In July 2005, the Clayton County Board of Commissioners issued $4,405,000 of Urban Redevelopment Agency of Clayton County Revenue Bonds (the Series 2005 Bonds). This bond was issued to provide additional monies to finance the cost of acquiring, and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bond is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of various facilities constructed with the revenue bond

proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

2003 Tourism Authority Issue: $10,000,000 maturing from 2005 through 2009, with interest at 2.43%.

In December 2003, the Clayton County Tourism Authority issued $10,000,000 of Revenue Bonds (the Series 2003 Bonds). These bonds were issued to finance the cost of acquiring, constructing and installing recreation centers in Clayton County. In 2009, Clayton County made the final bond payment, retiring the bond.

2008 Tax Allocation Bond Issue: $9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2009 is $9,410,000.

In March 2008, the Clayton County Board of Commissioners issued $9,410,000 of *Clayton County Tax Allocation Bonds (Ellenwood Project) Series 2008*. The County is applying the proceeds of the sale of the Series 2008 Bonds to provide permanent funding for a portion of the redevelopment costs associated with the Ellenwood Tax Allocation District. In order to encourage the development of an economically and socially depressed area in the County, the Board of Commissioners created the Tax Allocation District Number One – Ellenwood Town Center (the Ellenwood TAD), and adopted the Ellenwood Town Center Redevelopment Plan. The Board authorized the pledge of certain positive ad valorem tax allocation increments derived from taxes levied for general operations and maintenance expenses on all real property within the Ellenwood TAD and taxes levied for fire service on the development parcels. The Series 2008 Bonds are not general obligations of the County, but are limited obligations secured solely by and payable solely from tax allocations increments, the portion of the County's general revenues derived from the Ellenwood Tax Allocation District from businesses located within certain identified tax parcels (the LOST Revenues), the income derived from investment thereof, and certain reserves.

2008 Tourism Authority Issue: $560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2009 is $560,000.

In February 2008, the Clayton County Tourism Authority issued $560,000 of Revenue Bonds (the Series 2008 Bonds). These bonds were issued to finance the purchase and repair of the ARTS Clayton building.

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable balance outstanding as of June 30, 2009 is as follows:

	Principal	Interest	Total
2010	$ 685,000	$ 1,554,694	$ 2,229,694
2011	960,000	1,521,561	2,471,561
2012	830,000	1,477,242	2,307,242
2013	905,000	1,434,119	2,339,119
2014	955,000	1,385,996	2,340,996
2015 to 2019	5,455,000	6,153,282	11,608,282
2020 to 2024	6,940,000	4,658,197	11,598,197
2025 to 2029	7,515,000	2,685,512	10,200,512
2030 to 2034	4,170,000	1,143,375	5,313,375
	$ 28,415,000	$ 22,003,978	$ 50,418,978

3. Component Unit Revenue Bonds Payable

Landfill Authority

In July 1997, the Clayton County Board of Commissioners issued $2,415,000 of Solid Waste Management Authority Revenue Bonds (the Series 1996 Bonds). These bonds were issued to further finance the costs of acquiring, constructing and monitoring the County's landfill. At June 30, 2009, $1,235,000 in these bonds was outstanding.

In April 2006, the Clayton County Board of Commissioners issued $13,235,000 of Solid Waste Management Authority Refunding Bonds (Series 2006A & 2006B). The Series 2006A bonds, $3,235,000, were issued to fund the closure and post closure costs associated with landfill sites 2 and 3. The Series 2006B bonds, $10,000,000, were issued to refund the Solid Waste Management

Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2009, $12,095,000 in these bonds were outstanding.

Development Authority

On September 22, 2005, the Development Authority of Clayton County issued $29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Of those proceeds, $29,883,077 were used to purchase U.S. government securities to pay interest and advance refund $26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately $2,600,000 and resulted in an economic gain of approximately $2,500,000. For financial reporting purposes, the debt has been considered defeased and, therefore, removed as a liability for the financial statements. At December 31, 2008, $28,270,000 of these bonds was outstanding.

The Series 2005 bonds are limited obligations of the Development Authority of Clayton County. The Series 2005 bonds are payable solely from the Pledged Revenues (as defined the Bond documents) and amounts to be paid by the County to the Development Authority pursuant to an Intergovernmental Contract dated September 1, 2005 (the Contract) between the Development Authority and the County. The County's obligation to make payments to the Development Authority in sufficient time and amount to enable the Development Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 2006 bonds remain outstanding and unpaid. Under the contract, the County has agreed to pay the Development Authority amounts sufficient to replenish the debt service on the Series 2005 bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2005 bonds on all property in the County subject to such tax in the event that the net revenues are insufficient to replenish debt service on the Series 2005 bonds. The first semiannual principal payment on the bonds began on August 1, 2006.

Interest on the Development Authority bonds above is payable semi–annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions.

Housing Authority

The Housing Authority of Clayton County has issued $7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property.

The Housing Authority's source of revenues to pay for the principal and interest of the bonds are revenues generated by the Advantages Apartments, a low–income apartment complex. The County has pledged to the Housing Authority its full faith and credit and unlimited taxing power to make such payments. If the Housing Authority is unable to meet the debt service requirements, the County will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement. This obligation of the County under this agreement constitutes a general obligation of the County.

Hospital Authority

In June 1998 and July 1998, the Hospital Authority issued fixed and variable rate revenue anticipation certificates (the 1998A and 1998B Certificates), in amounts totaling $41,350,000 and $45,000,000, respectively, and loaned related proceeds to the Hospital. These Certificates were issued for the purpose of refunding prior outstanding indebtedness and financing the costs of the acquisition, construction, and installation of certain additions, extensions, and improvements.

With respect to the 1998A and 1998B Certificates, the Hospital, Real Estate, and Physician Group constitute the "Obligated Group.". The Obligated Group members jointly and severally guarantee payment of the 1998A and 1998B Certificates to the Authority in the form of a Master Note agreement, which terms require the Obligated Group's payment of principal and interest on the 1998A and 1998B Certificates as issued. As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have granted a security interest in their gross revenue (as defined) and agreed to certain financial and other covenants typical of such agreements. In connection with the Authority's issuance of the 1998B Certificates, the Obligated Group was required to enter into and maintain a letter of credit agreement for $45,000,000 to secure the 1998B Certificates. All fees payable under the letter of credit agreement are the responsibility of the Obligated Group.

In April 2009, the Authority issued its $40,200,000 variable rate revenue anticipation certificates (the 2009 Certificates) and loaned the proceeds to the Hospital. The 2009 Certificates were issued for the purpose of refunding the 1998B Certificates. In fashion similar to that described above, the Obligated Group jointly and severally guarantees payment of the 2009 Certificates to the Authority in the form of a Master Note agreement. As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have granted a security interest in their gross revenue (as defined), funded a debt service reserve fund and sinking fund, and agreed to certain financial and other covenants typical of such agreements. The System recognized a loss on refunding of the 1998B Certificates of approximately $230,000 resulting from the write-off of associated unamortized issuance costs. The outstanding balance of the 1998A Certificates at June 30, 2009 was $13,305,000.

Should the Obligated Group not meet its obligations as required under the various agreements, Clayton County, Georgia has provided additional security for the 2009 Certificates, in the form of an intergovernmental contract with the Hospital Authority which provides for the County's levy of a tax millage to further support the 2009 Certificates.

Interest is due quarterly on the 2009 Certificates, generally at LIBOR plus 2.5%. However, the related Certificate Purchase Agreement requires that the System pay additional interest amounts should its days of cash on hand (as defined) fall below defined levels. The ceiling for such additional interest amounts is LIBOR plus 8.5% (the "Default Rate"). Additionally, the occurrence of an Event of Default (as defined) also results in interest payments by the System at the Default Rate. Through September 30, 2009, the System has not been subject to any such additional interest amounts. The outstanding balance of the 2009 Certificates was $40,200,000 at June 30, 2009.

4. Debt Service for Discretely Presented Component Units Bonds Payable

Landfill Authority

June 30,	Principal	Interest	Total
2010	$ 530,000	$ 613,482	$ 1,143,482
2011	555,000	585,111	1,140,111
2012	585,000	555,189	1,140,189
2013	610,000	523,653	1,133,653
2014	645,000	490,542	1,135,542
2015 to 2019	3,725,000	1,917,393	5,642,393
2020 to 2024	4,570,000	1,037,555	5,607,555
2025 to 2026	2,110,000	134,089	2,244,089
	$ 13,330,000	$ 5,857,014	$ 19,187,014

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2009

Development Authority

December 31,	Principal	Interest	Total
2009	$ 1,400,000	$ 1,017,214	$ 2,417,214
2010	1,450,000	971,649	2,421,649
2011	1,505,000	921,216	2,426,216
2012	1,560,000	868,253	2,428,253
2013	1,630,000	810,473	2,440,473
2014 to 2018	9,240,000	2,951,302	12,191,302
2019 to 2023	11,485,000	707,271	12,192,271
	$ 28,270,000	$ 8,247,378	$ 36,517,378

Housing Authority

December 31,	Principal	Interest	Total
2009	$ 190,000	$ 292,675	$ 482,675
2010	195,000	286,500	481,500
2011	205,000	279,675	484,675
2012	210,000	272,244	482,244
2013	220,000	264,369	484,369
2014 to 2018	1,235,000	1,182,444	2,417,444
2019 to 2023	1,525,000	898,338	2,423,338
2024 to 2028	1,915,000	507,100	2,422,100
2029 to 2030	900,000	66,300	966,300
	$ 6,595,000	$ 4,049,645	$ 10,644,645

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2009

Hospital Authority

June 30,	Principal	Interest	Total
2010	$ 3,410,000	$ 2,128,676	$ 5,538,676
2011	3,585,000	2,035,378	5,620,378
2012	3,730,000	1,856,154	5,586,154
2013	3,945,000	1,657,630	5,602,630
2014	4,510,000	1,467,025	5,977,025
2015 to 2019	27,720,000	4,235,355	31,955,355
2020	6,605,000	133,186	6,738,186
	$ 53,505,000	$ 13,513,404	$ 67,018,404

5. Capital Leases

The County has entered into lease agreements as lessee for the purchase of fixed assets. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payment as of the date of their inception.

Assets acquired through capital leases of the primary government are as follows:

Land	$ 11,514
Buildings	1,213,849
Machinery & Equipment	2,404,683
	3,648,046
Less Accumulated Depreciation	(1,654,955)
Total	$ 1,993,091

Total remaining payments required by capital lease agreements of the primary government for each fiscal year ending June 30 are as follows:

2010	$	918,892
2011		472,766
2012		467,339
2013		89,250
2014		89,175
2015-2017		176,725
Total minimum lease payments		2,214,147
Less: Amount representing interest		(232,517)
Present value of minimum lease payments	$	1,981,630

5. Landfill Closure and Postclosure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, requires the County to report a liability for the estimated costs of closing and maintaining each landfill site.

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net assets, is $1,282,908 at June 30, 2009. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County had to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. JJ&G proposed a $250,000 temporary solution involving expanding the existing methane venting trench, and proposed a more permanent fix involving a Methane Gas Extraction System.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at $5,747,690. The estimated total current cost of the landfill closure and postclosure care is based

on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2009. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of $3,302,424 in the discretely presented Landfill Authority based on 2,830,999 cubic yards of capacity used since the site was opened. This represents 57% of the estimated total capacity at June 30, 2009. The estimated remaining landfill life is 28.34 years

7. Changes In Long–Term Liabilities

Primary Government

Long–term liability activity for the year ended June 30, 2009 was as follows:

	June 30, 2008	Additions	Deletions	June 30, 2009	Due Within One year
Governmental activities:					
Capital lease agreements	$ 2,774,272	$ -	$ (792,642)	$ 1,981,630	$ 900,921
Less deferred amounts on lease refunding	(10,448)	-	2,916	(7,532)	-
Total capital leases	2,763,824	-	(789,726)	1,974,098	900,921
Revenue bonds	30,605,000	560,000	(2,750,000)	28,415,000	685,000
Plus premium on issuance of bonds	10,385	-	(524)	9,861	-
Less discount on issuance of bonds	(641,907)	-	24,689	(617,218)	-
Total revenue bonds	29,973,478	560,000	(2,725,835)	27,807,643	685,000
Landfill closure and postclosure costs	1,322,667	-	(39,759)	1,282,908	34,030
Compensated absences	6,317,699	4,877,427	(4,546,010)	6,649,116	4,050,574
Claims/judgments	5,472,887	313,780	(2,572,726)	3,213,941	-
Net OPEB obligation	5,618,000	10,566,000	(5,262,000)	10,922,000	-
	$ 51,468,555	$ 16,317,207	$ (15,936,056)	$ 51,849,706	$ 5,670,525

In the prior year, claims/judgments payable were incorrectly recorded as a liability of the General Fund. The beginning balance of long-term liabilities above reflects the inclusion of claims/judgments payable of $5,472,887 as of June 30, 2008. See Note IV J for discussion of the prior period adjustment.

Compensated absences, claims and judgments payable and the OPEB obligation are ordinarily liquidated by the General Fund.

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2009

Component Units

Long-term liability activity for the years ended December 31, 2008 and June 30, 2009 was as follows:

	Fiscal Year 2008	Additions	Deletions	Fiscal Year 2009	Due Within One year
Landfill Authority:					
Revenue Bonds	$ 13,835,000	$ -	$ (505,000)	$ 13,330,000	$ 530,000
Less loss on refunding	(214,381)	-	48,471	(165,910)	-
Closure/postclosure costs	2,817,136	485,288	-	3,302,424	-
Total Landfill Authority	$ 16,437,755	$ 485,288	$ (456,529)	$ 16,466,514	$ 530,000
Development Authority:					
Revenue Bonds	29,625,000		(1,355,000)	28,270,000	1,400,000
Plus premium on issuance	517,207	-	(32,325)	484,882	-
Less loss on refunding and discount on issuance	(3,832,639)	-	239,539	(3,593,100)	-
Notes Payable	2,935,522	2,119,490	-	5,055,012	-
Total Development Authority	$ 29,245,090	$ 2,119,490	$ (1,147,786)	$ 30,216,794	$ 1,400,000
Hospital Authority:					
Revenue Anticipation Cert.	$ 58,915,000	$ 40,200,000	$ (45,610,000)	$ 53,505,000	$ 3,410,000
Housing Authority:					
Revenue Bonds	$ 6,780,000	$ -	$ (185,000)	$ 6,595,000	$ 190,000
Board of Health:					
Compensated Absences	$ 345,042	$ -	$ (7,049)	$ 337,993	$ 33,799

CLAYTON COUNTY, GEORGIA
SCHEDULE OF DEBT
AS OF JUNE 30, 2009

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
2010	$ 406,680	$ 1,920	$ 1,410
2011	473,860	1,920	-
2012	473,860	1,920	-
Total	$ 1,354,400	$ 5,760	$ 1,410

CLAYTON COUNTY, GEORGIA
SALARY RANGES FOR CLASSIFIED POSITIONS
EFFECTIVE JANUARY 1, 2007

Paygrade	Salary Range
3	16,050.28 – 24,183.47
4	16,867.97 – 24,415.51
5	17,727.31 – 26,710.31
6	18,630.44 – 28,071.08
7	19,579.57 – 29,501.17
8	20,577.06 – 31,004.11
9	21,625.36 – 32,583.63
10	22,727.07 – 34,243.61
11	23,884.91 – 35,988.15
12	25,101.74 – 37,821.59
13	26,380.55 – 39,748.43
14	27,724.52 – 41,773.42
15	29,136.95 – 43,901.58
16	30,621.35 – 46,138.17
17	32,181.36 – 48,488.69
18	33,820.85 – 50,958.96
19	35,543.87 – 53,555.08
20	37,354.66 – 56,283.47
21	39,257.71 – 59,150.85
22	41,257.70 – 62,164.31
23	43,359.59 – 65,331.29
24	45,568.56 – 68,659.61
25	47,890.06 - 72,157.50
26	50,329.84 – 75,833.59
27	52,893.91 – 79,696.95
28	55,588.61 – 83,757.14
29	58,420.59 – 88,024.18
30	61,396.85 – 92,508.60
31	64,524.73 – 97,221.48
32	67,811.96 – 102,174.46
33	71,266.67 – 107,379.78
34	74,897.37 – 112,850.27
35	78,713.04 – 118,599.47
36	82,723.10 – 124,641.56
37	86,937.46 - 130,991.47
38	91,366.52 – 137,664.87
39	96,021.22 – 144,678.25
40	100,913.05 – 152,048.94

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Accounting System – The total set of records and procedures which are used to record, classify and report information on the financial statements and operations of an entity.

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Adopted Budget – The funds appropriated by the Board of Commissioners at the beginning of the year.

Ad Valorem Property Taxes – Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on a valuation as of January 1 and a mill rate set by the County Commission.

Appropriation – An authorization made by the County Commission which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Asset – All the property such as cash, inventory, and receivables that are owned by a business or government and may be applied to cover liabilities.

Balanced Budget – Budgeted appropriations/expenditures must be equal to budgeted anticipations/revenues.

Bond – A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.

Budget – A financial plan for a specific period of time that matches all planned revenues and expenditures with various County services.

Budget Adjustment – A legal procedure utilized by the County staff to revise a budget appropriation. In Clayton County, line item transfers adjust expenditures within a departmental budget and must be authorized by the County Commission Chairman. The County Commission must approve any budget amendments which increase in the total budget for a department or increase wages.

Budget Basis – Method of calculating usable funds available for appropriation. There are noted differences in comparison to GAAP basis.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Budget Schedule/Calendar – The schedule of key dates or milestones, which the County follows in the preparation, adoption and administration of the budget (See page 97).

Budget Document – The instrument used by the County Commission Chairman to present a comprehensive financial plan to the County Commission.

Budget Message – A general discussion of the proposed budget presented in writing. The transmittal letter explains the principal budget issues and presents recommendations.

Budget Ordinance – The official enactment by the County Commission legally authorizing County Officials to obligate and expend resources.

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

Capital Asset – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

Capital Improvement Program – A multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

Capital Improvement Project – An item in excess of $5,000 for which the purchase, construction or other acquisition will represent a public betterment to the community and add to the total capital assets of the County.

Capital Outlay – Includes outlays which result in the acquisition of or addition to fixed assets. In Clayton County, the item must have a cost greater than $5000 and have a useful life greater than one year.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Centers – An organizational budget or operating unit within the county.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary and are determined by constitutional provisions, statutes and court decisions.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Debt Limit – A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service – The amount of money required to pay maturities of principal on bonds plus the interest due on the outstanding debt, usually reported on an annual basis.

Debt Service Fund – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Requirement – The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions, which may be required to accumulate monies for the future retirement of bonds.

Deficit- Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

Department – A major administrative unit of the County with overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation Expense – Depreciation of capital assets within the various enterprise funds.

Digest – See "Tax Digest".

Encumbrance – Obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which part of the appropriations is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Expenditure – Outflows of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or general operations.

Fiscal Year – The time period designated by the County signifying the beginning and ending period for recording financial transactions. Clayton County has specified July 1 to June 30 as its fiscal year.

Fixed Asset – Assets held or used for greater than one year with a cost over $5000 such as land, buildings, equipment and furniture.

CLAYTON COUNTY, GEORGIA
GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Fund – A fiscal and accounting entity, which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures or expenses necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, and measurement of different objectives and to facilitate management control.

Fund Balance – Refers to the excess of current assets over current liabilities.

General Obligation Bonds (G.O) – Bonds sold to raise revenue for long-term capital financing needs. These bonds, which pledge the full faith and credit of the County must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

General Sales and Use Tax – A percentage tax imposed upon the sale or consumption of goods and/or services.

Grant – A contribution by a government or other organization to support a particular function or program.

Infrastructure – Basic installations and facilities (i.e., roads, bridges) upon which the continuance and growth of a community depend.

Insurance Premium Tax – A tax on the gross direct premiums received during the preceding year from policies for fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

Intangible Tax – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

Intergovernmental Revenue – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Interest Income – Revenue earned for the use of idle monies.

Interfund Transfer – Contributions and operating transfers of cash made between the various funds of the County.

Investment – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

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. Clayton County utilizes a line-item budget.

M&O – Refers to the general *maintenance and operation* of the County, including expenses of administration, public improvements, the courts, public health and sanitation, police department, narcotics unit, medical and other care and hospitalization for the indigent sick, agricultural and home demonstration units, welfare benefits and other public assistance, fire protection of forest lands, retirement and pension benefits, hospitalization benefits, workers' compensation benefits, a parks and recreation system, and for any and all purposes necessary and incidental to the operation of County Government.

Millage Rate – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value of the property. One mill is equal to one dollar per thousand.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or other available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Operating Budget – The portion of the budget pertaining to daily operations and provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, fuel and capital outlay.

Performance Measures – Specific quantitative and qualitative measures of work performed as an objective of the department or cost center.

Personal Property – Tangible property other than land, buildings and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats & airplanes.

Property Tax – Revenue generated from the annual levy of taxes on property owners.

Purchase Order/Requisition – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserve – An account used to indicate that a portion of a fund's fund balance is legally restricted for a specific purpose and is not available for general appropriation.

Revenue – The term designates an increase in a fund's assets, which does not increase a liability, represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent an increase in contributed capital.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

SPLOST Special Purpose Local Option Sales Tax – Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. This tax is imposed for a specific period of time, not to exceed five years.

Tax Digest – Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.

Zero-Based Budget – An operating, planning and budgeting process, which requires each manager to justify all dollars requested from scratch.

ACRONYMS

A	Appointed
ADA	Americans with Disabilities Act
ARC	Atlanta Regional Commission
BOC	Board of Commissioners
CAFR	Comprehensive Annual Financial Report
CCPD	Clayton County Police Department
CCSO	Clayton County Sheriff Department
CDBG	Community Development Block Grant
CDC	Centers for Disease Control
CERT	Community Emergency Response Team
CIP	Capital Improvement Program
CJCJ	Council on Juvenile Court Judges
COP	Certificate of Participation
DCA	Department of Community Affairs
DFACS	Department of Family and Children Services
DHR	Department of Human Resources
DNR	Department of Natural Resources
DOJ	Department of Justice

CLAYTON COUNTY, GEORGIA
ACRONYMS

DOL	Department of Labor
DOR	Department of Revenue
DOT	Department of Transportation
E	Elected
E911	Enhanced 911Emergency Call
EEO	Equal Employment Opportunity
EMA	Emergency Management Agency
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
GASB	Government Accounting Standards Board
GDOT	Georgia Department of Transportation
GEMA	Georgia Emergency Management Agency
GIS	Geographic Information Systems
GO	General Obligation
GRTA	Georgia Regional Transportation Agency
GRETA	Georgia Regional Transportation Agency
HEAT	Highway Enforcement Aggressive Traffic
HUD	Housing & Urban Development
HVAC	Heating Ventilation Air Conditioning
INS	Immigration & Naturalization Service
JAG	Justice Assistance Grant
LLEBG	Local Law Enforcement Block Grant
LOST	Local Option Sales Tax
MARTA	Metropolitan Atlanta Rapid Transportation Authority
M & O	Maintenance & Operation
OPEB	Other Post Employment Benefits
O.C.G.A	Official Code of Georgia Annotated
OED	Office of Economic Development
P & R	Parks & Recreation
PO	Purchase Order
PR	Purchase Requisition
RFP	Request for Proposal
SPLOST	Special Purpose Local Option Sales Tax
STD	Special Tax District
T & D	Transportation & Development
TAN	Tax Anticipation Note
USDA	US Department of Agriculture
VINES	Victim Information Notification Everyday System

CLAYTON COUNTY, GEORGIA
FUND MATRIX
2011 BUDGET DOCUMENT

Departments	Fund
Animal Control	General
Board of Commissioners	General
Buildings and Maintenance	General
Central Communications	General
Central Services	General
Clerk of State Court	General
Clerk of Superior/Magistrate Courts	General
Community Development/Planning and Zoning	General
Correctional Facility	General
Department of Human Resources/Family and Children Services	General
District Attorney/Victim Assistance Fund/State Narcotics Fund	General
Economic Development Officer	General
Elections	General
Emergency Management	General
Emergency Medical Services	General
Extension Service	General
Finance Department	General
Garage	General
Indigent Defense Court Administration	General
Information Technology	General
Internal Audit	General
Juvenile Court	General
Juvenile Supplemental Services	General
Library System	General
Magistrate Court	General
Narcotics	General
Other General Government	General
Parks and Recreation	General
Personnel Department	General
Police Department	General
Probate Court	General
Professional Services	General
Public Defender	General
Refuse Control	General
Registrar	General
Risk Management	General

CLAYTON COUNTY, GEORGIA
FUND MATRIX
2011 BUDGET DOCUMENT

Departments	Fund
School Patrol	General
Sheriff's Department	General
Solicitor	General
Staff Attorney	General
State Adult Probation	General
State Court	General
Superior Court	General
Tax Assessors	General
Tax Commissioner	General
Transportation and Development	General
Special Revenue Funds	
Fire	Fire Fund
Parks and Recreation Fund	Parks and Recreation Fund
Hotel/Motel	Hotel/Motel Tax Fund
Tourism Authority Fund	Tourism Fund
E911	Emergency Telephone Fund
Sheriff	Federal Narcotics Fund
Police	Federal Narcotics Fund
Narcotics	Federal Narcotics Fund
District Attorney	State Narcotics Fund
Sheriff	State Narcotics Fund
Police	State Narcotics Fund
Narcotics	State Narcotics Fund
Juvenile Court	Jail Construction/Staffing Fund
Clerk of Superior Court	Jail Construction/Staffing Fund
Clerk of State Court	Jail Construction/Staffing Fund
Sheriff	Jail Construction/Staffing Fund
Other General Government	Jail Construction/Staffing Fund
Juvenile Court	Juvenile Supplemental Fund
Clerk of Superior Court	Drug Abuse Treatment Fund
Clerk of State Court	Drug Abuse Treatment Fund
Mental Health and Retardation	Drug Abuse Treatment Fund
Extension Service	Drug Abuse Treatment Fund
Superior Court	Alternative Dispute Fund
Clerk of Superior Court	Alternative Dispute Fund
Clerk of State Court	Alternative Dispute Fund
Juvenile Court	Victims Assistance Fund
Solicitor	Victims Assistance Fund
District Attorney	Victims Assistance Fund
Superior Court	Domestic Seminars Fund
State Court	State Technology Fund

CLAYTON COUNTY, GEORGIA
FUND MATRIX
2011 BUDGET DOCUMENT

Special Revenue Funds

Departments	Fund
Aging Program	Aging Grant Fund
Community Development Block Grant	HUD Fund
Solicitor	Other County Grants
Child Support Recovery	Other County Grants
Police	Other County Grants
University of Georgia Grants	Other County Grants
Other General Governments	Other County Grants
Superior Court	Law Library Fund
Juvenile Court	Law Library Fund
Clerk of Court	Law Library Fund
Clerk of State Court	Law Library Fund
Health Department	Health Department Fund
Jail/Judicial Complex	Jail/Judicial Fund
Professional Services	Capital Projects Fund
Transportation and Development	Capital Projects Fund
Traffic Engineering	Capital Projects Fund
Other General Government	Capital Projects Fund
Other General Government 2009 SPLOST	Capital Projects Fund
Police/E911 Headquarters	Police/E911 Cap Project Fund
Tax Allocation District	Capital Projects Fund
Debt Service	Debt Service Fund
Street Lights	Street Lights Fund
Ellenwood TAD Special Revenue	TAD Special Revenue Fund

Enterprise Funds

Landfill Operations	Landfill Enterprise Fund
Public Transit System	C-Tran Mass Transit Fund
Clayton County Airport	Clayton Airport Fund

Internal Service Funds

Workers Compensation	Workers Compensation Fund
CCBOC Medical	Medical Self Insurance Fund

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