CLAYTON COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended June 30, 2025

CLAYTON
COUNTY • GEORGIA

Prepared by

Clayton County Finance Department
Terry Jackson, Chief Financial Officer

112 Smith Street
Jonesboro, Georgia 30236

CLAYTON COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING

Dr. Alieka Anderson-Henry
Chairwoman
Gail B. Hambrick
Vice-Chair, District 2 Commissioner
Alaina Reaves
District 1 Commissioner
Tashe' Allen
District 3 Commissioner
DeMont Davis
District 4 Commissioner

CLAYTON
COUNTY • GEORGIA
Cc: Clayton connected
Finance Department

Terry Jackson
Chief Financial Officer
112 Smith Street
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April 23, 2026

The Honorable Dr. Alieka Anderson-Henry, Chairwoman
Members of the Clayton County Board of Commissioners
and Citizens of Clayton County

Ladies and Gentlemen:

The Annual Comprehensive Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2025, is submitted herewith. This report consists of management's representations concerning the finances of Clayton County, Georgia. Responsibility for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures, rests with the management of the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the County. All disclosures necessary to enable interested citizens to gain a reasonable understanding of the County's financial affairs are included.

To provide a reasonable basis for making its representations, management has established a framework of internal controls surrounding the accounting system and consideration is given to the adequacy of those internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In compliance with State laws requiring that an annual audit of the books of account, financial records, and transactions of all administrative departments of the County be conducted by independent certified public accountants selected by the Clayton County Board of Commissioners, the basic financial statements for the fiscal year ended June 30, 2025 were audited by Mauldin and Jenkins, LLC, a firm of licensed certified public accountants. The goal of an independent audit is to provide reasonable assurance that the financial statements are free of material misstatements. The audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management of the County, and evaluating the overall financial statement presentation. Mauldin and Jenkins' unmodified opinion has been included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller of the United States of America. An unmodified opinion indicates

that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material respects.

The County receives federal financial assistance through various federal grant programs. An audit in accordance with the Office of Management and Budget (OMB) Uniform Grant Guidance, Subpart F has been performed for the Fiscal Year ended June 30, 2025. The required reports on compliance and internal controls over financial reporting, compliance with requirements applicable to each major federal program and internal controls over such compliance, and the schedule of expenditures of federal awards will be issued in a separate report.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Clayton County's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF CLAYTON COUNTY

Clayton County is a political entity of Georgia that provides services to approximately 297,703 residents within a 143 square mile area. The County seat is located in Jonesboro, which began as a settlement in the early 1800's. Jonesboro was first known as Leaksville until about 1845 when the name was changed to Jonesboro. The town of Jonesboro was incorporated by an Act of the Legislature on December 13, 1859. Clayton County was formed from parts of Fayette and Henry counties in 1858. The County was named for the Honorable Augustin S. Clayton (1783-1838), a judge of the Western Circuit of Georgia, a member of the Legislature and a member of Congress.

Clayton County is governed by a five-member Board of Commissioners. The Board is comprised of one chairperson, elected county wide, and four commissioners, each elected from a separate commission district serving four-year terms. The Chairperson of the Board directs the daily operations of the County. The government provides a full range of services including police and fire protection, emergency medical services, construction and maintenance of highways, streets and infrastructure, recreational activities, parks, and libraries. The incorporated areas of Clayton County consist of seven municipalities. The cities of Forest Park, College Park, Riverdale, Morrow, Lake City, Jonesboro, and Lovejoy are governed by a mayor and city council.

The financial statements, schedules, and statistical tables included in this report pertain to all functions and funds of the primary government, the Board of Commissioners of Clayton County, Georgia. The Clayton County Development Authority, a blended component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government and to differentiate its financial position, results of operations, and cash flows from those of the primary government. The Solid Waste Management Authority (Landfill) and the Clayton County Board of Health are reported as discretely presented component units.

Also included in the financial statements are the pension trust fund and agency funds administered and controlled by various elected or appointed officials that are not reported upon by any other entity. Certain other entities are not included within the scope of this report. These exclusions consist of the Clayton County Board of Education, the Clayton County Board of Family and Children Services, and the Clayton County Water Authority. These entities have not met the established criteria for inclusion in this report. However, any amounts appropriated for disbursement to these bodies, as well as any amounts for which the County has contractual liability, have been included in the County's financial statements.

The annual budget serves as the foundation of Clayton County's financial planning and control. The statutes of the State of Georgia require the County to adopt through a local resolution an annual balanced budget for the General Fund, each special revenue fund, the Debt Service fund, and a project-length balanced budget for each capital project fund. The budget is prepared for each fund, based on function (e.g. public safety) and department (e.g. police) on the modified accrual basis of accounting. Total expenditures for a department may not legally exceed a division within a department's total budget.

FACTORS AFFECTING ECONOMIC CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Clayton County operates.

Local Economy

The primary economic driver of the County and region is Hartsfield-Jackson Atlanta International Airport. The airport provides thousands of jobs to the region, tax revenues, and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's busiest airport generating more than $682 million in operating revenue in 2024 up from $508 million the previous year. The airport had a 34.2% increase in operating revenue from 2023 to 2024 having 3 years of increases since the effects of the worldwide pandemic.

Overall revenues continue to grow for Clayton County due to the steady increase in other tax assessments, charges for services and licenses and permits revenue. Although the overall revenue continues to grow, the County continues to be cognizant of the state of the economy and will continue to monitor any potential changes that may affect revenue in the future.

Economic development is one of the County's top priorities. Compared to the prior year the local option sales tax revenue increased by 4.3%. Clayton County continues to be the business center for the South Metro Atlanta region. Retail Sales are steadily increasing as demonstrated in the table shown on the following page. In March 2015, MARTA began Public Transportation service funded by a 1% additional sales tax, approved by Clayton County voters in November 2014. The addition of MARTA to Clayton County has helped to enhance economic growth and allow citizens opportunities beyond Clayton County. In May 2020, the citizens of Clayton County voted to approve the 2021 SPLOST, which is expected to generate over $280 million in revenue which will be used to fund capital outlay projects throughout the County including the design and building of a County Administration building, Fire Stations 1 & 2, and restoration and facility upgrades to the VIP complex just to list a few.

Per capita income has improved in the last decade from $25,733 in 2015 to $40,339 in 2025.[1] The per capita income for Clayton County residents increased 14.4% from 2024 to 2025. Total private employment numbers in Clayton County have improved in the last decade from $145,300 in 2015 to $188,860 in 2025. The private employment numbers increased 4.2% from 2024 to 2025. Despite the economic downturn and the challenges facing the Country over the past decade, per capita income and private employment for Clayton County has steadily increased indicating that the county has a solid base to its financial position.

[1] Woods & Poole Economics, Inc. 2025

Calendar Year	Retail Sales (000's) [2]
2019	$ 4,367
2020	$ 4,585
2021	$ 4,183
2022	$ 4,486
2023	$ 4,590
2024	$ 4,824
2025	$ 4,930

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2025, the Atlanta MSA is expected to generate the second largest number of jobs of any MSA in the Southeast over the next three decades. Total employment in Atlanta is expected to increase from 4.38 million in 2022 to 7.79 million in 2060, a gain of 3.41 million jobs, the fourth largest gain projected for any MSA in the nation. The Atlanta MSA is also a major regional center for trade and commerce. Clayton County plays a major role in this capacity because of the location of Hartsfield-Jackson Atlanta International Airport. Areas of expected job growth include transportation, communications, public utilities, retail trade, finance, insurance, and real estate.

Residential values and sales tax collections have rebounded, and the County has moved past many of the challenges resulting from the downturn during the pandemic. The way the Clayton County Board of Commissioners has governed during these challenging times has enabled the County to remain consistent with the services offered to its citizens. The County continues to make smart financial decisions in order to remain fiscally strong.

Long-term financial planning

The County's capital budget is financed utilizing funds from the 2004, 2009, 2015, and the 2021 SPLOST. Road infrastructure is the only project that remains from the 2004 SPLOST. Continual improvements are being made to the road infrastructure including signal improvements, sidewalks, resurfacing, road construction and bridge repairs. Operational costs for any facilities will be paid from the general revenues of the County.

The 2009 SPLOST has one remaining major project which is the County records building construction. The revenue will also be utilized for Transportation & Development projects.

The 2015 SPLOST includes a trade center and small business incubator. There are a few other projects underway with the revenue generated from the 2015 SPLOST. Other projects include renovation at the VIP complex, Transportation & Development road and sidewalk projects, and a full TV station remodel (CCTV23).

Several projects in the 2021 SPLOST include the construction of a new County administrative building, replacement of Fire Stations 1 & 2, construction of free-standing Crisis Stabilization Units and/or Behavioral Health Crisis Stabilization Center, sector 4 Police precinct, Police training academy, winter weather supply and storage building, the construction of two pedestrian walkways over heavily traveled roads, and numerous Building and Maintenance projects.

Relevant financial policies

Clayton County operates under a set of fiscal policies which establishes operational objectives and promotes continuity in fiscal decision-making, and long-term financial stability of the County. These policies cover eight financial areas: 1) operating budget, 2) capital, 3) reserve fund balances, 4) revenue administration, 5) accounting, auditing and financial reporting, 6) debt administration, 7) investment administration, and 8) purchasing. Below is a summary of those policies which are relevant to understanding the financial statements and the financial condition of the County.

[2] Woods & Poole Economics, Inc. 2025

- 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. The County did not acquire short-term financing during fiscal year 2025. The budget shall be adopted at the legal level of budgetary control which is the organization/ department level of control. The Chairwoman or her designee shall have the authority to transfer funds within a division from one-line item to other line items. 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 budget without approval from the Board.

- The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their timely replacement. Most departments are given a repair and maintenance budget or a capital outlay budget to ensure that capital is maintained adequately.

- Clayton County will undertake capital projects to achieve, among other things, the goal of constructing and maintaining infrastructure and public facilities. The County continued a multi-year initiative to resurface, upgrade, widen and construct roads, intersections, sidewalks and traffic control devices. The multi-year initiative also includes funds to construct, repair, and improve facilities. The initiative was initially funded through the 2004 SPLOST proceeds with continuing funding from the 2009 SPLOST, 2015 SPLOST, and the 2021 SPLOST.

- Clayton County will initiate all capital purchases within the development of the operating budget to ensure that all future operating costs are projected and included in the operating budget where appropriate. Capital purchases are classified as either capital expenditures or capital improvement projects. Capital expenditures are generally for the replacement of equipment. These types of expenditures will impact only the current operating budget and will have no specific impact on future operating budgets. Prior to the initiation of Capital Improvement Projects, on-going operational expenditures are considered.

- Clayton County will strive to maintain a General Fund unassigned fund balance equal to at least 4 months of General Fund expenses in order to provide the capacity to offset economic downturns and the revision of any general government activity, to provide sufficient working capital, and to provide sufficient cash flow for current financial needs at all times.

- Unassigned 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.

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

- Clayton County will confine long-term borrowing to capital improvements and moral obligations. The County will not use short term debt for operating purposes.

Major Initiatives

Clayton County's mission is to be a community-focused government committed to maintaining a positive and effective atmosphere while providing access to resources that are beneficial to the economic growth and prosperity of our citizens, businesses, and employees. Clayton County will serve as an archway between the region and the world, which embodies the County's brand: ***Where the World Lands and Opportunities Take Off***. In such, the County has developed several major initiatives for fiscal year 2025-2026 and the future.

The small business incubator phase-1 renovations have been completed. It is scheduled to be open in quarter 1 of 2026. TOTO USA is expanding their Morrow location with a $224 million investment. Clayton County formed a new partnership with Pond & Company for Economic Development advisory services. Clayton County established the first Clayton Sports and Entertainment Council to boost economic development, drive tourism, create jobs, and enhance community life by attracting sports events.

On May 20, 2014, voters approved the 2015 SPLOST referendum. The term of the 2015 SPLOST was 6 years and generated $286 million for County and City projects. The 2015 SPLOST was distributed between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Unlike previous SPLOST referendums, no level 1 or level 2 projects are included in the 2015 SPLOST.

On May 19, 2020, voters approved the 2021 SPLOST referendum. The term of the 2021 SPLOST is 6 years and is estimated to generate $280 million for County and City projects. The 2021 SPLOST will be distributed between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA for the 2021 SPLOST, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Like the 2015 SPLOST, there are no level 1 or level 2 projects included in the 2021 SPLOST.

The funds generated from the 2004, 2009, 2015, and 2021 SPLOST referendums listed earlier will be used to enhance the overall well-being of the County through various transportation, equipment and capital projects. The following are a list of the many projects that were either completed or are ongoing within the fiscal year 2025: Modernization of public safety and public service fleet, park upgrades, and county network and infrastructure replacement.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clayton County for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024. This was the forty-sixth consecutive year that the government has achieved this prestigious award. In order to be awarded the Certificate of Achievement, the County must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for only one year. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting this report to GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2025. This is the twenty-third consecutive year that the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report was accomplished with the dedicated efforts of the Finance Department staff and through the cooperation of the various elected officials. I would also like to acknowledge the Board of Commissioners for their support, contributions, and guidance in the preparation of this report and the control of the financial affairs of our County.

Respectfully submitted,



Terry V. Jackson
Chief Financial Officer

CLAYTON COUNTY, GEORGIA

PRINCIPAL OFFICIALS
JUNE 30, 2025

Board of Commissioners:

Chairman……..……Alieka Anderson – Henry

District 1, Vice Chair ……..……Alaina Reaves

District 2 ….……..……...Gail Hambrick

District 3 ……..……..……..……Tashe' Allen

District 4 ……..……..……..……DeMont Davis

Chief Financial Officer……..……..……...Terry Jackson

Chief Operating Officer…….……..…Detrick Stanford

Sheriff…….……..Levon Allen

Tax Commissioner…….....……Danielle Smith

Clerk of Superior Court.……..……..Chanae Clemons

Clerk of State Court…..……..……..Tiki Brown

District Attorney……..……Tasha Mosley

Juvenile Court, Chief Judge……..…….....……Salvia S. Fox

Magistrate Court, Chief Judge……..……..……..Keisha Wright Hill

Probate Court, Chief Judge.……..…….Pamela Ferguson

Solicitor…….……..……Charles Brooks

State Court, Chief Judge…..……..…….……Michael Garrett

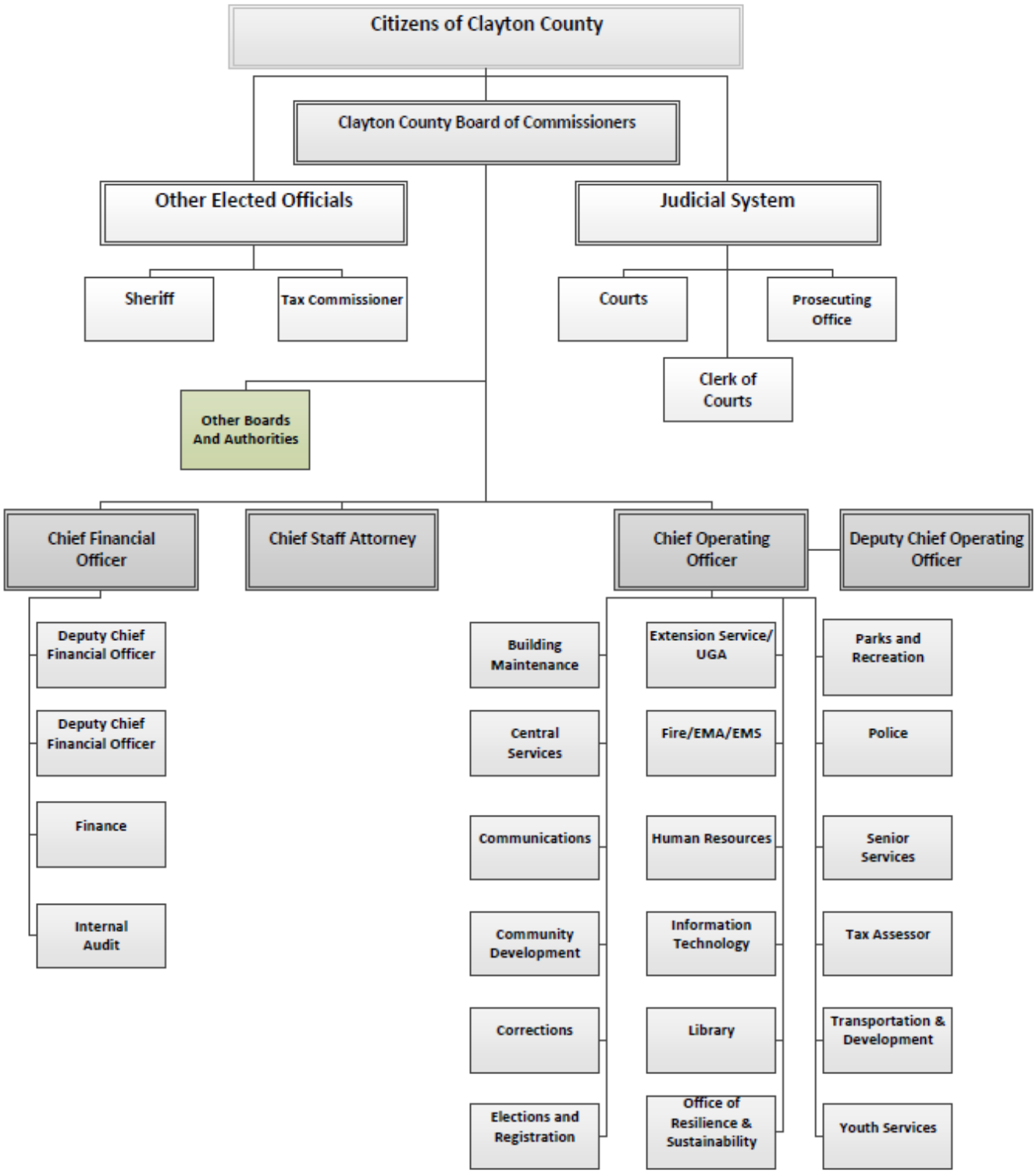
Superior Court, Chief Judge……...……..……...……Robert Mack

County Auditors……..……Mauldin & Jenkins, LLC


CLAYTON COUNTY

CLAYTON COUNTY, GEORGIA

ORGANIZATIONAL CHART
JUNE 30, 2025



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clayton County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO



FINANCIAL SECTION

This Section Contains:

INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Clayton County, Georgia
Jonesboro, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** (the "County") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Fire Fund, and ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Development Authority of Clayton County, a blended component unit of Clayton County, Georgia, which represents 6%, 4%, and 2%, respectively, of the assets and deferred outflows of resources, fund balance, and revenues of the aggregate governmental funds financial statements, or the Clayton County Board of Health, which represents 50%, 40%, and 82%, respectively, of the assets and deferred outflows of resources, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Development Authority of Clayton County and the Clayton County Board of Health, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

MAULDIN & JENKINS, LLC • 200 GALLERIA PARKWAY S.E., SUITE 1700 • ATLANTA, GEORGIA 30339-5946
770-955-8600 • FAX 770-980-4489 • www.mjcpa.com
MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Emphasis of a Matter – Change in Accounting Principle

As described in Note IV (M) to the financial statements, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, as of July 1, 2024. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 19, the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions on pages 93 and 94, and the Schedule of Changes in the County's Total OPEB Liability and Related Ratios on page 95 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules and the schedule of projects funded through special purpose local options sales tax proceeds, as required by the Official Code of Georgia Annotated ("O.C.G.A.") §48-8-121, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the schedule of projects funded through special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2026 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clayton County, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
April 23, 2026

Management's Discussion and Analysis (Unaudited)

As management of Clayton County, Georgia (the "County"), we offer the readers of the County's financial statements this narrative overview and an analysis of the financial activities of the Clayton County Board of Commissioners for the fiscal year ended June 30, 2025. We encourage the readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i-vii in the Introductory Section of this report.

Financial Highlights

- As of June 30, 2025, the County's total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $636.3 million, reflecting the County's continued strong financial position and overall fiscal stability.
- The County's governmental funds reported combined ending fund balances of $412.3 million, representing an increase of $47.1 million from the prior year. This growth is indicative of prudent financial management and improved operating results. The portion of fund balance available for discretionary spending is reflected in the assigned and unassigned fund balances of the General Fund.
- At the end of the fiscal year, the General Fund's assigned and unassigned fund balance totaled $85.8 million, which represents 25.6% of total General Fund expenditures.
- As of June 30, 2025, the County's primary government reported total bonded debt outstanding of $47.5 million, of which $13.3 million is attributable to the Development Authority, a blended component unit. The County continues to maintain a relatively low debt burden, supporting long-term financial sustainability.

Overview of the Financial Statements

This Management's Discussion and Analysis (MD&A) is intended to provide readers with an overview and analysis of the County's financial activities and to serve as an introduction to the County's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

In addition to the basic financial statements and accompanying notes, this report includes supplementary information intended to provide further insight into the County's financial condition and operations.

Government-Wide Financial Statements

The government-wide financial statements provide a broad overview of the County's overall financial position, presenting both long-term and short-term financial information. These statements are prepared using a format similar to that of private-sector businesses, allowing for a clearer understanding of the County's financial health and operational results. They consist of the Statement of Net Position and the Statement of Activities, which are presented on pages 20-22 of this report.

The Statement of Net Position provides a snapshot of the County's financial position at fiscal year-end by presenting its assets and deferred outflows of resources in comparison to its liabilities and deferred inflows of resources. The difference between these elements is reported as net position, which represents the County's overall financial standing. Over time, changes in net position—whether increases or decreases—serve as an important indicator of the County's financial health, reflecting whether its financial condition is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, such as uncollected taxes and earned but unused vacation leave. Additionally, this statement shows how much of the County's activities are funded by program revenue (charges for services, grants, and contributions) and how much the County's functions rely on general revenues (primarily taxes) for funding.

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate entities for which the County is financially accountable (called component units). The activities of the primary government are comprised of functions of the County that are primarily financed by taxes and intergovernmental revenues. Examples include courts and law enforcement, public safety, transportation and development, and general government.

The County's statements include two discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority (Landfill Authority) and the Board of Health. The financial information for these component units is reported separately from the financial information presented for the primary government. The Combining Statement of Net Position and Combining Statement of Activities for component units can be found on pages 38 and 39 of the report. The Urban Redevelopment Agency (URA) and the Tourism Authority of Clayton County, although legally separate, function for all practical purposes as parts of the County. The activities of the URA and the Tourism Authority have therefore been included as an integral part of the primary government as blended component units. The Development Authority of Clayton County was previously reported as a discretely presented component unit; however, this authority is now considered a blended component unit and reported as a special revenue fund of the County due to the implementation of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34.*

Effective July 1, 2014, the County implemented the provisions of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27,* which significantly changed the County's accounting for pension amounts by requiring the total net pension liability and the deferred inflows and outflows related to the net pension liability be reported in the government-wide financial statements. In particular, the net pension liability is listed on the statement of net position and the amount is explained in the related note disclosures.

Effective July 1, 2018, the County implemented the provisions of GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension – an amendment of GASB Statement Nos. 45 and 57,* which significantly changed the County's accounting for OPEB amounts by requiring the total OPEB liability and the deferred inflows and outflows be reported in the government-wide financial statements. In particular, the total OPEB liability is listed on the statement of net position and the amount is explained in the related note disclosures.

Effective June 30, 2021, the County implemented the provisions of GASB Statement No. 84 *Fiduciary Activities,* which establishes guidance regarding what constitutes fiduciary activities for accounting and financial reporting purposes, the recognition of liabilities to beneficiaries, and how fiduciary activities should be reported.

Effective June 30, 2022, the County implemented the provisions of GASB Statement No. 87 *Leases,* which increases the usefulness of a government's financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model.

Effective June 30, 2023, the County implemented the provisions of GASB Statement No. 96 *Subscription-Based Information Technology Arrangements* (SBITAs), which establishes uniform accounting and financial reporting requirements for SBITAs; improves the comparability of a government's financial statements; and enhances the understandability, reliability, relevance, and consistency of information about SBITAs.

Effective June 30, 2025, the County implemented the provisions of GASB Statement No. 101, *Compensated Absences*, which establishes a unified model for the recognition and measurement of liabilities associated with employee leave. This standard requires governments to recognize a liability for compensated absences as employees earn the leave, provided the leave is attributable to services already rendered and is expected to be used or paid out in future periods. The implementation of this standard enhances consistency and comparability in financial reporting related to compensated absences.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Clayton County, like other states and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of Clayton County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the governmentwide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financials statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities. To meet the standards in GASB Statement Nos. 63 and 65, deferred inflows of resources are included with liabilities and fund balances in the current fiscal year on Balance Sheet for Governmental Funds which can be found on pages 23 and 24 of the report.

Clayton County currently maintains 37 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Fire Fund, ARPA Fund, Development Authority Fund, and the 2021 SPLOST Fund. Individual data from the remaining 32 nonmajor governmental funds are combined into a single, aggregate column marked "Other Governmental Funds". Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements, located in the "Combining and Individual Fund Statements and Schedules" section beginning on page 96.

Clayton County adopts an annual appropriated budget for each of the governmental funds except the Development Authority, which is a blended component unit. A budgetary comparison statement is provided for the General Fund, each of the special revenue funds, the capital project funds, and the Debt Service Fund to present budgetary compliance. Budgetary comparison statements for the General Fund, Fire Fund and ARPA Fund and can be found in the basic financial statements, while all other fund budgetary schedules are included in the "Combining and Individual Fund Statements and Schedules" section and begin on page 29.

The basic governmental fund statements can be found on pages 23-28 of this report.

Proprietary funds – The financial statements include two internal service funds: the Workers' Compensation Self Insurance Fund and the Medical Self Insurance Fund. Internal service funds are a type of proprietary fund used to accumulate and allocate costs internally among various functions in the County.

Clayton County uses internal service funds to provide resources for the payment of employee workers' compensation and medical/dental claims. Because both funds provide services predominantly for governmental functions rather than component units, these funds have been included within governmental activities in the government-wide financial statements.

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail since enterprise and internal service funds apply the accrual basis of accounting. Both internal service funds are combined in a single total column in the proprietary fund statements. Since both are considered nonmajor funds, individual fund data is provided in the

form of combining statements in the "Combining and Individual Fund Statements and Schedules" section and begins on page 155.

The basic proprietary fund financial statements can be found on pages 33-35 of this report.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

The basic fiduciary fund financial statements can be found on pages 36 and 37 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 40-92 of this report.

Combining and Individual Fund Statements and Schedules referred to earlier, which present more detailed views can be found on pages 96-110 of this report, immediately following the required supplementary information on pensions.

Additional information about the County, which may be of interest to the reader, is found in the Statistical section of the report, on pages 165-217.

As noted earlier, changes in net position over time can be a useful indicator of a government's financial position. At the end of fiscal year ended June 30, 2025, the County's assets and deferred outflows exceeded liabilities and deferred inflows by $614.7 million.

Government-Wide Financial Analysis

The following summarizes the components of the County's net position (for the primary government) at June 30, 2025 and 2024:

Clayton County's Net Position
June 30, 2025 and June 30, 2024
(In thousands of dollars)

	Primary Government	
	2025	2024
Current and other assets	$ 504,479	$ 444,669
Capital assets	814,685	809,799
Total assets	1,319,164	1,254,468
Deferred outflows of resources	63,204	96,504
Total deferred outflows of resources	63,204	96,504
Long-term liabilities	592,701	565,072
Other liabilities	48,110	49,463
Total liabilities	640,811	614,535
Deferred inflows of resources	105,267	147,537
Total deferred inflows of resources	105,267	147,537
Net position:		
Net investment in capital assets	759,060	752,541
Restricted	320,667	295,962
Unrestricted	(443,438)	(459,603)
Total net position	$ 636,289	$ 588,900

Clayton County's investment in capital assets (e.g., land, buildings, machinery, and equipment), less any outstanding related debt used to acquire the assets and accumulated depreciation, equals 119.3% of total net position. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the assets themselves cannot be used to liquidate these liabilities.

The County's net position includes $320.7 million in restricted net position, representing 50.4% of total net position. These amounts are constrained by external parties, enabling legislation, or other legal requirements, and therefore may only be used for specific purposes. In contrast, the County reported unrestricted net position of negative $443.4 million, or approximately -69.7% of total net position. Unrestricted net position represents resources available to meet the County's ongoing obligations to citizens and creditors. At the close of

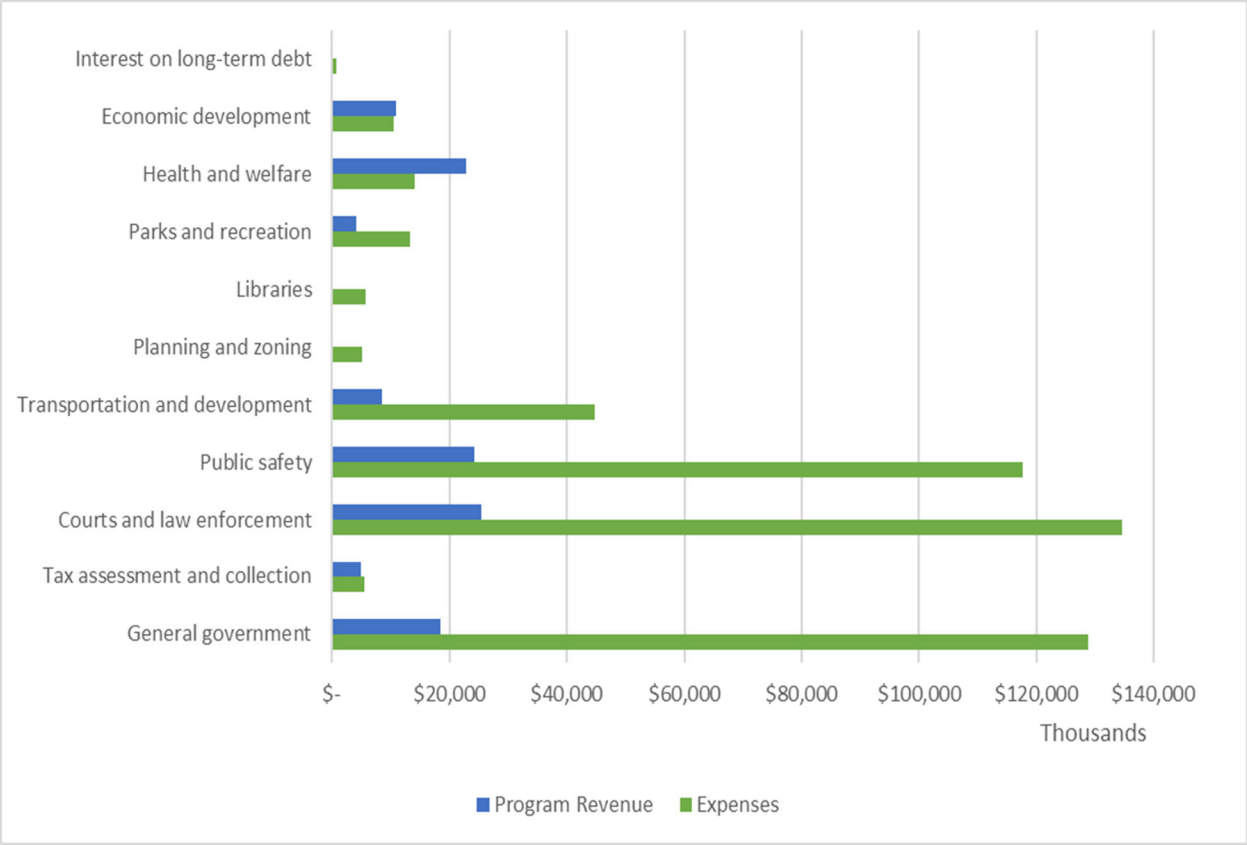
the current fiscal year, the County (excluding component units) reported a negative balance only within the unrestricted net position category, while all restricted balances remained positive and available for their intended purposes.

The County's total net position increased by approximately $47.4 million, going from $588.9 million to $636.3 million. Long-term liabilities saw an increase roughly 27.6 million, while deferred inflows of resources decreased by $42.3 million which was related to changes in the net pension liability and related balances.

Clayton County's Changes in Net Position
June 30, 2025 and June 30, 2024
(In thousands of dollars)

	Governmental Activities		
	2025 - restated	2024 - restated	$ Change
Revenues:			
Program revenues			
Charges for services	$ 57,867	$ 52,416	$ 5,451
Operating grants and contributions	46,413	34,750	11,663
Capital grants and contributions	15,390	7,543	7,847
General revenues			
Property taxes	259,242	198,497	60,745
Other taxes	157,204	150,010	7,194
Earnings on investments	1,421	1,426	(5)
Total revenues	537,537	444,642	92,895
Program Expenses:			
General government	128,739	139,729	(10,990)
Tax assessment and collection	5,483	5,233	250
Courts and law enforcement	134,525	123,617	10,908
Public safety	117,635	107,892	9,743
Transportation and development	44,681	36,753	7,928
Planning and zoning	5,150	3,142	2,008
Libraries	5,662	5,550	112
Parks and recreation	13,203	12,557	646
Health and welfare	13,989	14,673	(684)
Economic development	10,416	1,630	8,786
Interest on long-term debt	803	469	334
Total expenses	480,286	451,245	29,041
Decrease in net position	57,251	(6,603)	63,854
Net position, beginning of year	588,900	588,879	21
Adjustment-change in accounting principle	(10,118)	-	(10,118)
Restatement	255	6,624	(6,369)
Net position, end of year	$ 636,288	$ 588,900	$ 47,388

2025 Primary Government
Expenses and Program Revenues



The County had an overall increase in expenses for 2025 in the amount of $29.0 million, or 6.4%, as compared with the previous fiscal year, specific areas that experienced significant change over the previous fiscal year are as follows:

- Courts and Law Enforcement expenses increased by $10.9 million, or 8.8%, compared to the prior fiscal year. The Clayton County Sheriff's Department accounted for most of this increase, with expenses rising by $7.2 million, or 10.9%. This growth was primarily driven by higher salaries and benefits associated with the addition of new positions ($3.8 million), as well as increased costs resulting from changes in vendors for inmate medical services and dietary food supplies ($5.8 million). These increases were partially offset by reductions in vehicle-related expenses ($1.8 million) and the elimination of contracted laundry services following the County's investment in in-house equipment ($0.3 million). Additionally, expenses for the County Prison increased by $0.8 million, or 11.1%, largely due to cost-of-living adjustments (COLA) impacting salaries and benefits.

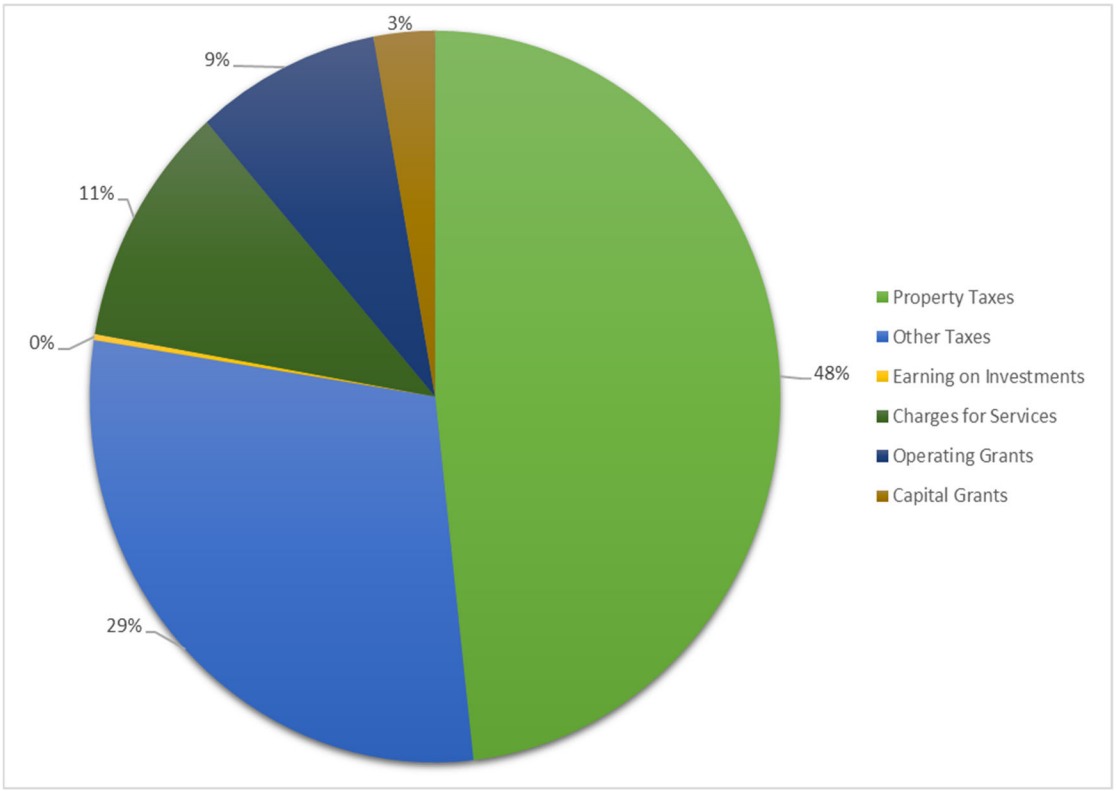
- Public Safety expenses increased by $9.7 million, or 9.0%, compared to the previous year. This increase was primarily attributable to higher personnel-related costs within both the Police Department ($3.9 million) and the Fire Department ($6.4 million). The growth in expenses reflects the addition of security personnel, as well as salary and benefit increases associated with COLA adjustments.

- Transportation and Development expenses rose by $7.9 million, or 21.6%, compared to the prior year. This increase is largely attributable to the County's continued investment in infrastructure and capital improvement projects, primarily funded through SPLOST proceeds and capital grant revenues, as part of its ongoing efforts to enhance transportation systems and support community development.

- Economic Development expenses increased significantly by $8.8 million, or 539.2%, compared to the prior year. This substantial increase was primarily driven by higher repairs and maintenance costs within the Administrative Fund ($7.7 million), along with combined increases in interest and rental expenses within the PPC II Fund ($0.8 million).

The overall increase in expenses was partially offset by a decrease of $11.0 million, or 7.9 percent, in General Government expenses. This decline is primarily attributable to a $10.0 million reduction in SPLOST-related payments associated with the school system arena project, for which a payment was made in fiscal year 2024, with no corresponding payment required in fiscal year 2025. Additionally, expenses decreased due to the conclusion of the Emergency Rental Assistance grant program in fiscal year 2024, which accounted for $1.6 million in prior-year costs.

2025 Primary Government
Revenues by Source



Overall, total revenues increased by $92.9 million, or 20.9 percent, during fiscal year 2025. This growth was primarily due to a significant increase in property tax revenues of $60.7 million, driven by rising assessed property values and continued economic development throughout the County. Operating grants increased by $11.7 million, largely due to additional federal and state funding supporting various programmatic initiatives. Capital grants increased by $7.8 million, reflecting continued investment in infrastructure and capital improvement projects.

Additionally, Local Option Sales Tax (LOST) revenues increased by $2.0 million and Special Purpose Local Option Sales Tax (SPLOST) revenues increased by $2.9 million, both indicative of stable consumer spending and sustained economic activity within the region. Insurance premium tax revenues grew by $1.3 million, reflecting expansion in the insurance base and associated taxable premiums.

GASB Statement Nos. 68 and 75 Expenses

GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB are also addressed.

Prior to GASB Statement No. 68 implementation in fiscal year 2016 and GASB Statement No. 75 in fiscal year 2018, GASB Statement No. 45 was in place. GASB Statement 45 No. required the financial reports of governments to provide a systematic, accrual basis measurement of annual OPEB cost. The following schedule displays the effect of GASB Statement No. 45 expenses as they appear in the Statement of Activities for fiscal years 2024 and 2023 and includes the effect of implementation of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* which has a similar effect.

Expenses by Functions/Programs
For the Fiscal Years Ended June 30, 2025 and 2024

	2025 Expense/ Statement of Activities	2025 GASB 75 OPEB Expense	2025 GASB 68 Pension Expense	2025 Expenses Excluding GASB 75 & 68
Functions/Programs:				
Governmental:				
General Government	$ 128,739,484	$ (8,662,999)	$ 1,384,503	$ 136,017,980
Tax Assessment/Collection	5,483,159	(345,121)	156,965	5,671,315
Courts and Law Enforcement	134,524,784	(3,890,965)	2,125,740	136,290,009
Public Safety	117,634,740	(4,230,515)	2,641,121	119,224,134
Transportation/Development	44,680,729	(473,149)	137,489	45,016,389
Planning and Zoning	5,150,435	(133,636)	54,092	5,229,979
Libraries	5,662,076	(244,922)	95,877	5,811,121
Parks and Recreation	13,203,300	(462,017)	189,245	13,476,072
Health and Welfare	13,989,121	(55,614)	78,822	13,965,913
Economic Development	10,415,873	-	-	10,415,873
Interest on Long-term Debt	802,759	-	-	802,759
Total Governmental Expenses	$ 480,286,460	$ (18,498,938)	$ 6,863,854	$ 491,921,544

	2024 Expense/ Statement of Activities	2024 GASB 75 OPEB Expense	2024 GASB 68 Pension Expense	2024 Expenses Excluding GASB 75 & 68
Functions/Programs:				
Governmental:				
General Government	$ 139,729,104	$ (8,662,999)	$ 2,755,946	$ 145,636,157
Tax Assessment/Collection	5,233,359	(439,890)	312,451	5,360,798
Courts and Law Enforcement	123,616,700	(4,959,413)	4,231,432	124,344,681
Public Safety	107,891,620	(5,392,201)	5,257,333	108,026,488
Transportation/Development	36,753,270	(603,075)	273,682	37,082,663
Planning and Zoning	3,142,125	(170,332)	107,674	3,204,783
Libraries	5,549,574	(312,177)	190,849	5,670,902
Parks and Recreation	12,556,991	(588,886)	376,706	12,769,171
Health and Welfare	14,673,007	(70,899)	156,900	14,587,006
Economic Development	1,629,476	-	-	1,629,476
Interest on Long-term Debt	469,434	-	-	469,434
Total Governmental Expenses	$ 451,244,660	$ (21,199,872)	$ 13,662,973	$ 458,781,559

Financial Analysis of the County's Funds

As noted earlier, Clayton County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds - Governmental funds provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing Clayton County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year. Clayton

County Board of Commissioners adopted in March 2025, by resolution, a Fund Balance Policy to improve financial stability, aiming for a targeted fund balance to ensure fiscal responsibility and adequate reserves for unforeseen circumstances.

As of June 30, 2025, Clayton County's governmental funds reported combined ending fund balances of $412.3 million, representing an increase of $47.2 million compared to the prior fiscal year. Of this total, approximately $90.7 million, or 22.0%, is classified as assigned and unassigned fund balance and is available for discretionary spending by the County. The remaining $321.6 million is classified as restricted or nonspendable and is therefore not available for new spending.

The General Fund is the chief operating fund of the County. As of June 30, 2025, the total assigned and unassigned fund balance in the General Fund was $85.8 million. The total fund balance for the General Fund was $90.9 million. As a measure of the liquidity of the General Fund, it is useful to compare both assigned/unassigned fund balance and total fund balance to total expenditures. Assigned/unassigned fund balance represents 25.6% of total General Fund expenditures, while the General Fund total fund balance represents 27.1% of that same amount.

During the fiscal year, the General Fund experienced an increase in fund balance of $16.1 million. This change was driven by revenue growth that outpaced expenditure increases. Total revenues increased by $61.9 million over the prior year, while expenditures rose by $17.8 million. In comparison to the final budget, revenues exceeded expectations by $10.5 million, and expenditures were $18.3 million below budget, resulting in a favorable overall variance.

Key factors in the General Fund revenue and expenditures compared to the prior year are as follows:

- Property tax revenues increased by $55.5 million, mostly due to the rise in assessed values for real and personal property, which grew by approximately 34.8% year over year.
- Other taxes and assessment revenues increased by $4.7 million, largely driven by higher LOST and insurance premium tax collections.
- Court and Law Enforcement expenditures increased by $12.9 million, mainly attributable to higher personnel costs, as well as increased expenses for inmate medical services and food supplies totaling approximately $9.6 million. Salaries and benefits for the courts and prison staff also contributed an additional $3.0 million increase.
- Public Safety expenditures increased by $4.9 million compared to the prior year, driven primarily by higher salary and benefit costs within the Police Department ($3.38 million) and the EMS Rescue Department ($0.8 million).

The Fire Fund reported a fund balance of $17.4 million at June 30, 2025, representing a decrease of $6.8 million from the prior fiscal year. This decline is mostly due to an increase in capital-related expenditures totaling $7.4 million.

During fiscal year 2025, the ARPA Fund expended $6.1 million in federal grant funds associated with the Coronavirus State and Local Fiscal Recovery Fund. This represents a decrease from the $7.7 million expended in the prior fiscal year, as the County continues to utilize remaining allocations in accordance with program guidelines and timelines.

On May 19, 2020, voters approved the 2021 SPLOST referendum, authorizing a six-year program projected to generate approximately $280 million for County and City capital projects. Revenues from the 2021 SPLOST are allocated in accordance with the intergovernmental agreement, with 78.77% distributed to the County and 21.23% to the Cities. As of June 30, 2025, the 2021 SPLOST fund reported a fund balance of $197.6 million, reflecting the accumulation of resources designated for current and future capital improvements.

Other governmental funds consist of nonmajor special revenue funds and nonmajor capital project funds. When the aggregate fund balance of these nonmajor funds is compared with the adjusted total for the previous fiscal year, the aggregate fund balance decreased by approximately $2.4 million from the prior year to a total of $88.3 million at June 30, 2025.

Proprietary funds - Clayton County's proprietary funds provide more detailed information consistent with the government-wide financial statements. As of June 30, 2025, the Workers' Compensation Fund reported an increase in net position from $2.9 million to $3.1 million. Total contributions increased modestly from $3.1 million to $3.3 million, while claims activity rose by $1.6 million to a total of $2.8 million for the fiscal year. This increase in claims reflects normal fluctuations in program activity and continued provision of benefits to covered employees.

The Medical Self-Insurance Fund net position increased from $1.9 million to $3.5 million due to an increase in contributions from other funds. This increase reflects the County's continued effort to ensure adequate funding of healthcare-related obligations and maintain the financial stability of the self-insurance program.

General Fund Budgetary Highlights

The General Fund's original expenditure budget of $302.8 million was amended to a final budget of $353.6 million, representing an overall increase of $50.9 million, or 16.8%. The increase reflects adjustments made throughout the fiscal year to address operational needs, rising costs, and strategic priorities. This increase in the budget can be summarized as follows:

- General Government increased by $13.8 million, primarily due to higher personnel-related costs, including salaries, benefits, and overtime ($0.7 million). Additional funding was allocated for information technology enhancements, including VPN and Cisco equipment ($0.4 million). Professional services increased by $6.2 million, largely attributable to litigation-related expenses and medical examiner fees. Fleet operations also experienced a $3.0 million increase to support additional vehicles, a NAPA mechanic contract, and associated equipment. Furthermore, Building and Maintenance expenditures rose by $4.0 million to address CF and CGL Facility Management related costs, jail repairs, and fire alarm panel upgrades at the Justice Center.

- Courts and Law Enforcement increased by $22.5 million, driven largely by a $17.4 million increase in the Sheriff's Department budget. This increase supported personnel costs, including the addition of new staff ($9.3 million), as well as higher contractual costs for inmate medical services, dietary supplies, and transportation ($8.4 million). The Prison budget increased by $1.3 million, primarily due to cost-of-living adjustments (COLA) impacting salaries and benefits ($1.0 million), along with modest increases in utility costs ($0.1 million).
- Public Safety increased by $12.0 million, mainly due to rising personnel costs within the Police Department ($7.0 million). Emergency Medical Services (EMS) also saw an increase of $4.0 million, reflecting higher salary and benefit costs ($1.1 million) and additional funding for the UPL Program ($2.7 million).

Significant variances between the original budget and actual revenues are as follows:

- Property Taxes exceeded budget by $19.2 million, primarily due to higher-than-anticipated collections associated with the public utility tax.
- Other Taxes were $8.4 million above budget, driven largely by increased collections from the Local Option Sales Tax (LOST) ($4.1 million), Alcoholic Beverage Excise Tax ($1.5 million), and Insurance Premium Tax ($1.3 million).
- Charges for Services surpassed budget by $6.4 million, mainly attributable to revenues generated from the UPL Program and higher EMS billing collections.
- Fines and Forfeitures were $1.7 million above budget, primarily due to increased school bus traffic enforcement activity.
- Other Revenues exceeded budget by $1.5 million, largely resulting from one-time and non-recurring items, including proceeds from the Opioid Settlement/Trust, a special election reimbursement, a correction related to tax lien coding, and a refund from the HACC Renaissance, which collectively totaled approximately $1.1 million.

Capital Asset and Debt Administration

Clayton County reported total capital assets of approximately $814.7 million as of June 30, 2025. These assets include land, buildings, infrastructure, equipment, park facilities, and construction in progress. During the fiscal year, the County continued to invest in a wide range of capital improvement projects. The VIP Complex and Amphitheater at International Park project was awarded to Brad Construction II and the location fencing has been installed to begin demolition of the stands. Additionally, the River's Edge trail system continued to expand, with Phase II nearing completion and Phases III and IV scheduled to begin in July 2024.

The County also advanced several major facility and infrastructure projects. Plans progressed for a new 103,000-square-foot Administration Building in Jonesboro to house key departments. Other initiatives included the development of a Small Business Incubator to promote economic growth, and renovations for the Shelnutt Senior Center. Public safety and operational improvements were also a priority, with projects underway or in planning for multiple fire stations, a behavioral health crisis center, and a winter weather supply and storage facility.

Additional information on the County's capital assets can be found in Note III Section I on pages 65 and 66 of this report.

In terms of long-term obligations, Clayton County had $47.5 million in bonded debt outstanding at fiscal year-end, of which $13.3 million is debt of the Development Authority, a blended component unit. This debt consists of various refunding bonds for the 2017 Tax Allocation Refunding Bond, 2019 Urban Redevelopment Refunding Bond as well as the 2014 Series B SPLOST Bond and the 2021 SPLOST Bond.

In addition, the County maintained $1.9 million in long-term financed purchase and lease agreements extending through fiscal year 2025, including a lease for eight fire trucks entered into in January 2020 with Ten-8 Fire and Safety Equip of GA.

Additional information on the County's long-term debt can be found in Note III Section M on pages 68-77 of this report.

Economic Factors and Next Year's Budgets and Rates

- The not seasonally adjusted unemployment rate for Clayton County at June 30, 2025 was 4.6%, a decrease of -0.2% over the previous year. The State's average seasonally adjusted unemployment rate and the seasonally adjusted national rate were 3.5% and 3.6%, respectively, at the fiscal year end.
- Several of the County's ten largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer is Delta Airlines.
- The General Fund gross millage rate was 16.506 in fiscal year 2024 and 19.412 for fiscal year 2025. The LOST rebate millage for fiscal year 2024 was 3.640 compared to 3.234 for fiscal year 2025. The net millage for fiscal year 2025 budget is 15.266, an increase of 2.906 from fiscal year 2024.

Requests for Information

This financial report is designed to provide a general overview of Clayton County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed as follows:

Terry Jackson, Chief Financial Officer
Clayton County Finance Department
112 Smith Street
Jonesboro, GA 30236



Basic Financial Statements

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government	
	Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	$ 426,134,703	$ 10,976,930
Restricted cash	2,199,557	3,682,644
Investments	6,676,615	-
Accounts receivable, net	6,706,911	2,286
Grants receivable	10,293,282	-
Taxes receivable	7,274,579	-
Lease receivable	21,973,316	-
Due from other governments	12,157,473	976,769
Due from organizations	1,131,011	-
Inventory	2,371,578	1,355
Prepaid items	2,533,548	-
Property held for resale	5,025,967	-
Net OPEB asset	-	1,059,063
Capital assets, non-depreciable	193,982,748	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	620,701,901	5,356,585
Total assets	1,319,163,189	28,371,407
DEFERRED OUTFLOWS OF RESOURCES		
Pension	50,824,271	3,046,347
Charges on refunding	61,359	-
OPEB	12,318,000	-
Total deferred outflow of resources	63,203,630	3,046,347
LIABILITIES		
Accounts payable	27,688,615	116,186
Accrued liabilities	4,847,253	23,968
Retainage payable	1,035,037	-
Construction and performance bonds payable	427,595	-
Due to other governments	1,433,764	197,320
Interest payable	424,426	8,160
Unearned revenue	12,253,346	-
Noncurrent liabilities:		
Due within one year	49,741,350	1,062,943
Due in more than one year	542,959,891	14,286,671
Total liabilities	640,811,277	15,695,248
DEFERRED INFLOWS OF RESOURCES		
Pension	38,805,543	1,487,691
OPEB	46,102,000	-
Leases	20,359,113	-
Total deferred inflow of resources	105,266,656	1,487,691
NET POSITION		
Net investment in capital assets	759,060,195	10,705,057
Restricted for:		
Capital projects	243,515,477	-
Tourism promotion	4,525,702	-
Public safety	31,985,802	-
Jail construction/staffing	1,208,745	-
Health and welfare programs	2,159,004	-
Law library materials	504,358	-
Technology	653,707	-
Street lights	5,655,579	-
Economic development	14,344,238	-
Grant programs	16,114,506	943,499
Other postemployment benefits	-	1,059,063
Unrestricted	(443,438,427)	1,527,196
Total net position	$ 636,288,886	$ 14,234,815

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	$ 128,739,484	$ 16,273,747	$ 2,152,595	$ 45,733
Tax assessment collection	5,483,159	4,880,331	-	-
Courts and law enforcement	134,524,784	13,168,061	12,201,867	-
Public safety	117,634,740	14,524,544	9,785,470	-
Transportation and development	44,680,729	671,222	196,327	7,658,843
Planning and zoning	5,150,435	216,787	-	-
Libraries	5,662,076	121,615	-	-
Parks and recreation	13,203,300	4,082,502	-	-
Health and welfare	13,989,121	770,324	22,076,867	-
Economic development	10,415,873	3,158,362	-	7,685,000
Interest on long-term debt	802,759	-	-	-
Total governmental activities	$ 480,286,460	$ 57,867,495	$ 46,413,126	$ 15,389,576
Component units:				
Landfill Authority	$ 2,966,120	$ 1,481,764	$ 2,230,080	$ -
Board of Health	15,244,439	4,511,583	12,485,676	-
Total component units	$ 18,210,559	$ 5,993,347	$ 14,715,756	$ -
General revenues				
Taxes:				
Property taxes				
Local option sales taxes				
Special purpose local option sales taxes				
Insurance premium taxes				
Penalties/interest on delinquent taxes				
Alcoholic beverage taxes				
Intangible recording tax				
Excise tax				
Hotel/motel tax				
Transfer taxes				
Earnings on investments				
Total general revenues				
Change in net position				
Net position, beginning of year				
Adjustment - change in accounting principle				
Adjustment - correction of error				
Net position, beginning of year, as restated				
Net position, end of year				

The accompanying notes are an integral part of these financial statements.

Net (Expenses) Revenues and Changes in Net Position	
Primary Government	
Governmental Activities	Component Units
$ (110,267,409)	$ -
(602,828)	-
(109,154,856)	-
(93,324,726)	-
(36,154,337)	-
(4,933,648)	-
(5,540,461)	-
(9,120,798)	-
8,858,070	-
427,489	-
(802,759)	-
$ (360,616,263)	$ -
$ -	$ 745,724
-	1,752,820
-	2,498,544
259,242,391	-
50,105,003	-
75,158,283	-
20,783,817	-
2,854,223	-
2,824,736	-
1,763,562	-
630,301	-
2,299,423	-
784,507	-
1,421,343	29,528
417,867,589	29,528
57,251,326	2,528,072
588,900,051	11,740,962
(10,117,818)	(34,219)
255,327	-
579,037,560	11,706,743
$ 636,288,886	$ 14,234,815

CLAYTON COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

	General	Fire Fund	ARPA Fund
ASSETS			
Cash and cash equivalents	$ 87,124,274	$ 20,929,912	$ 13,993,769
Restricted cash	-	-	-
Investments	6,676,615	-	-
Accounts receivable, net	6,476,427	503	-
Grants receivable	-	-	-
Taxes receivable, net	6,038,778	1,141,526	-
Interfund receivables	3,307,000	-	-
Leases receivable	5,419,110	-	-
Due from other governments	4,688,993	-	-
Due from organizations	993,626	27,404	-
Inventory	2,347,257	24,321	-
Prepaid items	2,446,200	2,000	-
Property held for resale	-	-	-
Total assets	$ 125,518,280	$ 22,125,666	$ 13,993,769
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 14,947,556	$ 2,635,076	$ 508,019
Accrued liabilities	3,733,149	656,311	-
Construction/performance bonds payable	20,500	407,095	-
Interfund payables	-	-	-
Construction retainage payable	-	-	22,335
Unearned revenue	-	-	10,833,635
Due to other governments	-	-	-
Total liabilities	18,701,205	3,698,482	11,363,989
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	5,662,732	1,049,593	-
Unavailable revenue - EMS	5,121,124	-	-
Deferred inflows of resources - leases	5,117,549	-	-
Total deferred inflows of resources	15,901,405	1,049,593	-
FUND BALANCES			
Fund balances:			
Nonspendable:			
Inventory	2,347,257	24,321	-
Prepaid items	2,446,200	2,000	-
Leases	301,561	-	-
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Tourism promotion	-	-	-
Public safety	-	17,351,270	-
Jail construction/staffing	-	-	-
Health and welfare programs	-	-	-
Law library materials	-	-	-
Technology	-	-	-
Street lights	-	-	-
Economic development	-	-	-
Grant programs	-	-	2,629,780
Assigned to:			
Lieu of taxes	54,237,625	-	-
Economic development	-	-	-
Unassigned	31,583,027	-	-
Total fund balances	90,915,670	17,377,591	2,629,780
Total liabilities, deferred inflows of resources, and fund balances	$ 125,518,280	$ 22,125,666	$ 13,993,769

The accompanying notes are an integral part of these financial statements.

Development Authority	2021 SPLOST Fund	Nonmajor Governmental Funds	Total
$ 7,246,298	$ 194,814,807	$ 88,559,051	$ 412,668,111
2,199,557	-	-	2,199,557
-	-	-	6,676,615
124,307	-	105,674	6,706,911
-	-	10,293,282	10,293,282
-	-	94,275	7,274,579
150,000	-	-	3,457,000
16,554,206	-	-	21,973,316
-	6,753,480	715,000	12,157,473
-	-	109,981	1,131,011
-	-	-	2,371,578
14,982	-	22,211	2,485,393
5,025,967	-	-	5,025,967
$ 31,315,317	$ 201,568,287	$ 99,899,474	$ 494,420,793
$ 110,381	$ 2,198,688	$ 5,947,140	$ 26,346,860
-	303,016	154,777	4,847,253
-	-	-	427,595
-	-	3,457,000	3,457,000
-	-	1,012,702	1,035,037
527,673	-	892,038	12,253,346
-	1,433,764	-	1,433,764
638,054	3,935,468	11,463,657	49,800,855
-	-	89,997	6,802,322
-	-	-	5,121,124
15,241,564	-	-	20,359,113
15,241,564	-	89,997	32,282,559
-	-	-	2,371,578
14,982	-	22,211	2,485,393
1,312,642	-	-	1,614,203
-	197,632,819	41,518,863	239,151,682
-	-	53,021	53,021
-	-	4,525,702	4,525,702
-	-	13,545,003	30,896,273
-	-	1,208,745	1,208,745
-	-	2,159,004	2,159,004
-	-	504,358	504,358
-	-	653,707	653,707
-	-	5,565,582	5,565,582
9,082,108	-	5,262,130	14,344,238
-	-	13,484,726	16,114,506
-	-	-	54,237,625
5,025,967	-	-	5,025,967
-	-	(157,232)	31,425,795
15,435,699	197,632,819	88,345,820	412,337,379
$ 31,315,317	$ 201,568,287	$ 99,899,474	$ 494,420,793

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2025

Amounts reported for governmental activities in the statement of net position are different from amounts reported in the balance sheet of governmental funds due to the following:

Fund balances - total governmental funds	$	412,337,379
Capital assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Capital assets, cost		1,691,411,489
Accumulated depreciation and amortization		(876,726,840)
Revenues		
Some of the County's tax revenues and EMS revenues will be collected after year end, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the governmental funds.		11,923,446
Internal service funds		
Internal service funds are used by management to charge the costs of workers' compensation and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.		6,590,402
Long-term liabilities		
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the statement of net position. Long-term liabilities and related balances at year end consist of the following:		
Bonds payable		(47,510,000)
Financed purchase agreements		(1,876,999)
Lease liabilities		(432,178)
Subscription liabilities		(1,502,840)
Accrued interest payable		(424,426)
Deferred amounts on refunding		61,359
Compensated absences		(29,263,461)
Net pension liability and related deferred inflows and outflows		(313,576,222)
Other postemployment benefits (OPEB) and related deferred inflows and outflows		(198,499,000)
Claims and judgments payable		(15,499,258)
Accrued landfill post-closure costs		(723,965)
Net position - governmental activities	$	636,288,886

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	General	Fire Fund	Other County Grants Fund	ARPA Fund
REVENUES				
Property taxes	$ 214,892,621	$ 40,997,144	$ -	$ -
Other taxes	79,036,861	709,288	-	-
Licenses and permits	7,773,102	-	-	-
Intergovernmental	4,921,529	-	-	16,143,810
Charges for services	28,645,920	830,592	-	-
Fines and forfeitures	5,475,920	54,000	-	-
Investment earnings	115,859	-	-	582,018
Other revenue	1,999,267	70,775	-	-
Gifts and donations	45,733	-	-	-
Total revenues	342,906,812	42,661,799	-	16,725,828
EXPENDITURES				
Current:				
General government	99,040,486	-	-	2,566,623
Tax assessment and collection	5,705,850	-	-	-
Courts and law enforcement	126,426,428	-	-	1,921,906
Public safety	67,212,335	39,253,703	-	38,590
Transportation and development	6,349,636	-	-	-
Planning and zoning	2,975,623	-	-	225,920
Libraries	4,607,352	-	-	-
Parks and recreation	10,903,144	-	-	-
Health and welfare	6,939,406	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,455,949	941,426	-	270,000
Capital outlay	3,751,992	9,236,531	-	1,120,771
Total expenditures	335,368,201	49,431,660	-	6,143,810
Excess (deficiency) of revenues over expenditures	7,538,611	(6,769,861)	-	10,582,018
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	255,575	-	-	-
Proceeds from insurance claims	268,294	-	-	-
Issuance of financed purchases	-	-	-	-
Transfers in	11,038,000	-	-	-
Transfers out	(2,938,044)	-	-	(10,000,000)
Total other financing sources (uses)	8,623,825	-	-	(10,000,000)
Net change in fund balances	16,162,436	(6,769,861)	-	582,018
FUND BALANCES, beginning of year	74,753,234	24,147,452	10,260,071	2,047,762
Adjustment - change to reporting entity	-	-	(10,260,071)	-
Restatement - correction of error	-	-	-	-
FUND BALANCES, beginning of year, as restated	74,753,234	24,147,452	-	2,047,762
FUND BALANCES, end of year	$ 90,915,670	$ 17,377,591	-	$ 2,629,780

The accompanying notes are an integral part of these financial statements.

Development Authority	2021 SPLOST Fund	Nonmajor Governmental Funds	Totals
$ -	$ -	$ 2,895,367	$ 258,785,132
-	75,158,283	2,299,423	157,203,855
-	-	-	7,773,102
196,327	-	25,008,980	46,270,646
3,123,920	-	6,268,536	38,868,968
-	-	1,596,911	7,126,831
723,466	5,870,848	1,796,364	9,088,555
34,442	-	944,852	3,049,336
-	-	-	45,733
4,078,155	81,029,131	40,810,433	528,212,158
-	929,842	2,200,016	104,736,967
-	-	-	5,705,850
-	-	3,310,873	131,659,207
-	-	5,641,031	112,145,659
-	5,664,924	15,803,476	27,818,036
-	-	-	3,201,543
-	-	869,791	5,477,143
-	-	53,801	10,956,945
-	-	5,688,874	12,628,280
10,009,835	-	-	10,009,835
-	15,956,104	919,086	16,875,190
2,500,000	981,532	14,693,964	20,842,871
-	13,478,227	7,116,386	34,703,907
12,509,835	37,010,629	56,297,298	496,761,433
(8,431,680)	44,018,502	(15,486,865)	31,450,725
-	-	-	255,575
-	-	-	268,294
-	2,774,152	-	2,774,152
8,135,000	-	15,348,759	34,521,759
-	(12,410,715)	(1,488,000)	(26,836,759)
8,135,000	(9,636,563)	13,860,759	10,983,021
(296,680)	34,381,939	(1,626,106)	42,433,746
-	163,250,880	90,718,091	365,177,490
11,006,236	-	(746,165)	-
4,726,143	-	-	4,726,143
15,732,379	163,250,880	89,971,926	369,903,633
$ 15,435,699	$ 197,632,819	$ 88,345,820	$ 412,337,379

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	$	42,433,746

Capital Assets

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Total capital outlay	43,828,091
Total depreciation and amortization	(50,289,586)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(135,589)

Long-Term Debt

The issuance of long-term debt provides current financial resources to governmental funds, and thus contributes to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The amount of the items that make up these differences in the treatment of long-term debt and related items are as follows:

Principal repayments	20,012,611
Issuance of financed purchases	(2,774,152)
Amortization of deferred loss	(19,896)

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:

Compensated absences	(5,199,388)
Accrued interest on debt	47,397
Landfill costs	(16,968)
Claims and judgments payable	(3,590,018)
Net pension liability and related deferred outflows and inflows	(6,863,854)
Other postemployment benefit (OPEB) liability and related deferred outflows and inflows	16,632,607

Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased by this amount during the fiscal year.	1,372,334

Internal service funds are used by management to charge the cost of risk management and health insurance services to individual funds. The net revenue is reported with governmental activities.

Net income of internal service funds	1,813,991

Change in net position - governmental activities	$	57,251,326

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	$ 195,694,554	$ 216,959,093	$ 214,892,621	$ (2,066,472)
Other taxes	70,670,000	73,635,282	79,036,861	5,401,579
Licenses and permits	8,392,500	8,392,500	7,773,102	(619,398)
Intergovernmental	4,208,500	4,208,500	4,921,529	713,029
Charges for services	22,246,867	24,044,489	28,645,920	4,601,431
Fines and forfeitures	3,798,000	4,166,628	5,475,920	1,309,292
Investment earnings	3,000	3,000	115,859	112,859
Other revenue	538,500	934,349	1,999,267	1,064,918
Gifts and donations	38,000	39,000	45,733	6,733
Total revenues	305,589,921	332,382,841	342,906,812	10,523,971
EXPENDITURES				
Current:				
General government	94,794,394	106,419,437	99,040,486	7,378,951
Tax assessment and collection	5,263,110	5,742,708	5,705,850	36,858
Courts and law enforcement	105,711,638	127,782,765	126,426,428	1,356,337
Public safety	59,532,896	68,789,639	67,212,335	1,577,304
Transportation and development	6,586,626	7,213,062	6,349,636	863,426
Planning and zoning	3,902,676	4,047,117	2,975,623	1,071,494
Libraries	4,620,733	4,794,506	4,607,352	187,154
Parks and recreation	10,863,553	11,394,685	10,903,144	491,541
Health and welfare	7,736,196	8,027,430	6,939,406	1,088,024
Debt service	-	1,448,451	1,455,949	(7,498)
Capital outlay	3,754,254	7,974,267	3,751,992	4,222,275
Total expenditures	302,766,076	353,634,067	335,368,201	18,265,866
Excess (deficiency) of revenues over expenditures	2,823,845	(21,251,226)	7,538,611	28,789,837
OTHER FINANCING SOURCES (USES)				
Appropriation of fund balance	-	24,073,529	-	(24,073,529)
Proceeds from sale of capital assets	27,000	27,000	255,575	228,575
Proceeds from insurance claims	300,000	301,542	268,294	(33,248)
Transfers in	11,038,000	11,038,000	11,038,000	-
Transfers out	(14,188,845)	(14,188,845)	(2,938,044)	11,250,801
Total other financing sources (uses)	(2,823,845)	21,251,226	8,623,825	(12,627,401)
Net change in fund balances	-	-	16,162,436	16,162,436
FUND BALANCES, beginning of year,	74,753,234	74,753,234	74,753,234	-
FUND BALANCES, end of year	$ 74,753,234	$ 74,753,234	$ 90,915,670	$ 16,162,436

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS
FIRE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Tax revenues:				
Real property	$ 36,560,477	$ 36,560,477	$ 36,589,964	$ 29,487
Personal property	2,732,488	2,732,488	2,550,732	(181,756)
Public utility	328,772	328,772	982,974	654,202
Heavy equipment	3,130	3,130	2,548	(582)
Mobile home	57,860	57,860	59,561	1,701
Motor vehicle	143,800	143,800	117,132	(26,668)
Title ad valorem tax	-	-	53,176	53,176
Prior year	417,475	417,475	641,057	223,582
Other taxes:				
Intangible recording	303,150	303,150	388,739	85,589
Real estate transfer	171,300	171,300	166,060	(5,240)
Interest on delinquent taxes	90,000	90,000	154,489	64,489
Charges for services - fire inspection fees	836,320	836,320	830,592	(5,728)
Fines and forfeitures	17,000	17,000	54,000	37,000
Other revenue	90,000	90,000	70,775	(19,225)
Total revenues	41,751,772	41,751,772	42,661,799	910,027
EXPENDITURES				
Current:				
Public safety:				
Salaries and wages	24,883,847	23,782,327	23,452,900	329,427
Pension contribution	4,359,693	4,647,890	4,647,890	-
FICA and Medicare insurance	1,473,769	1,712,812	1,712,812	-
Group health and life insurance	2,830,643	2,966,878	2,816,674	150,204
Workers' compensation insurance	646,414	751,699	751,699	-
Medical service fees	130,660	130,756	22,301	108,455
Consulting fees	5,000	5,000	-	5,000
Contract service fees	553,039	614,475	515,879	98,596
Rental	349,118	452,597	447,097	5,500
Materials and supplies	504,175	795,930	452,787	343,143
Gas and oil	466,500	455,439	444,298	11,141
Bank charges	2,000	3,473	3,273	200
Minor equipment	144,619	505,447	146,990	358,457
Wrecker service	7,000	7,250	7,250	-
Utilities	347,000	365,772	365,772	-
Telephone, telegraph	122,398	122,399	114,441	7,958
Sanitation	14,400	14,400	8,020	6,380
Advertising	6,000	6,000	3,503	2,497
Dues and subscriptions	77,080	77,080	38,011	39,069
Training, travel, meetings	48,175	48,175	34,110	14,065
Uniform allowance	272,000	304,871	250,664	54,207
Repair and maintenance	1,815,000	2,062,904	1,967,939	94,965
Tax commission	892,706	1,062,706	1,049,393	13,313
Debt service	884,961	941,426	941,426	-
Capital outlay	915,575	21,562,392	9,236,531	12,325,861
Total expenditures	41,751,772	63,400,098	49,431,660	13,968,438
Deficiency of revenues over expenditures	-	(21,648,326)	(6,769,861)	14,878,465
OTHER FINANCING SOURCES (USES)				
Appropriation of fund balance	-	20,608,717	-	(20,608,717)
Total other financing sources	-	20,608,717	-	(20,608,717)
Net change in fund balances	-	(1,039,609)	(6,769,861)	(5,730,252)
FUND BALANCES, beginning of year	24,147,452	24,147,452	24,147,452	-
FUND BALANCES, end of year	$ 24,147,452	$ 23,107,843	$ 17,377,591	$ (5,730,252)

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS ARPA FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ -	$ 2,997,000	$ 16,143,810	$ 13,146,810
Investment earnings	-	-	582,018	582,018
Total revenues	-	2,997,000	16,725,828	13,728,828
EXPENDITURES				
General government				
Current:				
Salaries and wages	-	33,722	33,722	-
Employee benefits and payroll taxes	-	9,725	4,361	5,364
Contract service fees	-	1,934,217	851,857	1,082,360
Materials and supplies	-	64,473	59,156	5,317
Travel, training and meetings	-	149,895	93,237	56,658
Minor equipment	-	90,367	90,367	-
General assistance	-	1,602,018	1,433,923	168,095
Repair and maintenance	-	464,632	-	464,632
Debt service	-	270,000	270,000	-
Capital outlay	-	6,207,140	950,970	5,256,170
Total general government	-	10,826,189	3,787,593	7,038,596
Courts and law enforcement				
Current:				
Salaries and wages	-	390,761	260,272	130,489
Employee benefits and payroll taxes	-	49,929	42,821	7,108
Medical service fees	-	1,314,732	-	1,314,732
Consulting fees	-	50,052	46,000	4,052
Contract service fees	-	1,876,197	1,333,945	542,252
Materials and supplies	-	259,760	238,868	20,892
Total courts and law enforcement	-	3,941,431	1,921,906	2,019,525
Public safety				
Current:				
Salaries and wages	-	1,130,932	-	1,130,932
Employee benefits and payroll taxes	-	555,853	-	555,853
Contract service fees	-	242,731	653	242,078
Materials and supplies	-	19,530	18,212	1,318
Minor equipment	-	22,895	19,725	3,170
Capital outlay	-	225,884	169,801	56,083
Total public safety	-	2,197,825	208,391	1,989,434

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS
ARPA FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (Continued)				
Planning and zoning				
Current:				
Contract service fees	$ -	$ 251,288	$ 225,920	$ 25,368
General assistance	-	200,000	-	200,000
Total planning and zoning	-	451,288	225,920	225,368
Total expenditures	-	17,416,733	6,143,810	11,272,923
Excess (deficiency) of revenues over expenditures	-	(14,419,733)	10,582,018	25,001,751
Other Financing Sources (Uses)				
Appropriation of fund balance	10,000,000	14,005,529	-	(14,005,529)
Transfer out	-	-	(10,000,000)	(10,000,000)
Total other financing sources (uses)	10,000,000	14,005,529	(10,000,000)	(24,005,529)
Net change in fund balance	10,000,000	(414,204)	582,018	996,222
FUND BALANCES, beginning of year	2,047,762	2,047,762	2,047,762	-
FUND BALANCES, end of year	$ 12,047,762	$ 1,633,558	$ 2,629,780	$ 996,222

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

	Governmental Activities - Internal Service Funds
ASSETS	
Current assets:	
Cash and cash equivalents	$ 13,466,592
Prepaid items	48,155
Total current assets	13,514,747
Total assets	13,514,747
LIABILITIES	
Current liabilities:	
Accounts payable	1,341,755
Accrued liabilities	2,917,797
Total current liabilities	4,259,552
Long-term liabilities, non-current portion of accrued claims payable	2,664,793
Total liabilities	6,924,345
NET POSITION	
Unrestricted	6,590,402
Total net position	$ 6,590,402

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Governmental Activities - Internal Service Funds
Operating revenues:	
Charges to other funds	$ 23,735,505
Employee contributions	6,643,062
Total operating revenues	30,378,567
Operating expenses:	
Claims expense	15,252,678
Insurance premiums	12,356,903
Management fees	625,596
Other expenses	329,399
Total operating expenses	28,564,576
Change in net position	1,813,991
Net position, beginning of year	4,776,411
Net position, end of year	$ 6,590,402

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from employees	$ 6,643,062
Cash received from interfund services provided	23,735,505
Cash paid for insurance claims	(14,833,323)
Cash paid to suppliers for goods and services	(13,176,675)
Net cash provided by operating activities	2,368,569
Net increase in cash and cash equivalents	2,368,569
Cash and cash equivalents, beginning of year	11,098,023
Cash and cash equivalents, end of year	$ 13,466,592
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	$ 1,813,991
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in prepaid items	(15,655)
Increase in accounts payable	150,878
Increase in claims payable	419,355
Net cash provided by operating activities	$ 2,368,569

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	Pension Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	$ 21,192,636	$ 24,119,071
Investments:		
Stock:		
Domestic common stock	96,229,223	-
Foreign stock	18,138,940	-
Mutual Funds:		
Equity funds	303,006,188	-
Fixed income funds	136,818,458	-
Pooled investment account	25,770,358	-
Accounts receivable	1,587,945	-
Taxes receivable	-	11,808,855
Accrued investment income	591,783	-
Prepaid items	19,524	-
Total assets	603,355,055	35,927,926
LIABILITIES		
Accounts payable	1,939,803	-
Due to others	-	4,406,127
Uncollected taxes	-	11,808,855
Total liabilities	1,939,803	16,214,982
NET POSITION		
Restricted for pension benefits	601,415,252	-
Restricted for individuals, organizations, and other governments	-	19,712,944
Total net position	$ 601,415,252	$ 19,712,944

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Pension Trust Fund	Custodial Funds
Additions:		
Contributions:		
Employers		
Clayton County	$ 33,439,159	$ -
Clayton County Water Authority	6,459,693	-
Plan members		
Clayton County	11,678,589	-
Clayton County Water Authority	2,255,452	-
Total contributions	53,832,893	-
Investment income:		
Net appreciation in fair value of plan investments	50,502,658	-
Interest	443,029	-
Dividends	11,063,341	-
Total investment income	62,009,028	-
Less investment expense	(837,222)	-
Net investment income	61,171,806	-
Taxes	-	278,826,531
Fines and fees	-	15,675,751
Criminal and civil bonds	-	2,772,409
Inmate collections	-	6,441,563
Other revenue	-	4,358,274
Total additions	115,004,699	308,074,528
Deductions:		
Benefits	58,161,781	-
Administrative expenses	724,924	-
Taxes and fees paid to other governments	-	305,405,701
Payments to Board of Commissioners	-	8,386,666
Other custodial payments	-	18,769,749
Total deductions	58,886,705	332,562,116
Change in net position	56,117,994	(24,487,588)
Net Position		
Beginning of year	545,297,258	44,200,532
End of year	$ 601,415,252	$ 19,712,944

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2025

	Landfill Authority	Board of Health	Total
ASSETS			
Cash and cash equivalents	$ 3,454,990	$ 7,521,940	$ 10,976,930
Restricted cash	3,682,644	-	3,682,644
Accounts receivable	2,286	-	2,286
Due from other governments	4,816	971,953	976,769
Inventory	1,355	-	1,355
Capital assets, nondepreciable	6,315,775	-	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	1,951,980	3,404,605	5,356,585
Net OPEB asset	-	1,059,063	1,059,063
Total assets	15,413,846	12,957,561	28,371,407
DEFERRED OUTFLOWS OF RESOURCES	-	3,046,347	3,046,347
LIABILITIES			
Accounts payable	41,624	74,562	116,186
Accrued liabilities	18,213	5,755	23,968
Due to other governments	-	197,320	197,320
Interest payable	8,160	-	8,160
Noncurrent liabilities:			
Due within one year	1,019,398	43,545	1,062,943
Due in more than one year	5,746,941	8,539,730	14,286,671
Total liabilities	6,834,336	8,860,912	15,695,248
DEFERRED INFLOWS OF RESOURCES	-	1,487,691	1,487,691
NET POSITION			
Net investment in capital assets	7,307,755	3,397,302	10,705,057
Restricted for:			
Grant programs	-	943,499	943,499
Other postemployment benefits	-	1,059,063	1,059,063
Unrestricted	1,271,755	255,441	1,527,196
Total net position	$ 8,579,510	$ 5,655,305	$ 14,234,815

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Component Units: Landfill Authority	Net (Expenses) Revenues and Changes in Net Position: Component Units: Board of Health	Net (Expenses) Revenues and Changes in Net Position: Total
Component Units						
Landfill Authority	$ 2,966,120	$ 1,481,764	$ 2,230,080	$ 745,724	$ -	$ 745,724
Board of Health	15,244,439	4,511,583	12,485,676	-	1,752,820	1,752,820
Total component units	$ 18,210,559	$ 5,993,347	$ 14,715,756	745,724	1,752,820	2,498,544
General revenues:						
Unrestricted investment earnings				29,528	-	29,528
Total general revenues				29,528	-	29,528
Change in net position				775,252	1,752,820	2,528,072
Net position, beginning of year				7,838,477	3,902,485	11,740,962
Change in accounting principle				(34,219)	-	(34,219)
Net position, beginning of year, as restated				7,804,258	3,902,485	11,706,743
Net position, end of year				$ 8,579,510	$ 5,655,305	$ 14,234,815

The accompanying notes are an integral part of these financial statements.



Notes to the Financial Statements

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clayton County, Georgia (the "County") was established on January 1, 1859 by an act of the General Assembly of the State of Georgia. The governing authority of the County is a Board of Commissioners consisting of five elected members. The Board of Commissioners is authorized to levy taxes and provide numerous services to the public including roads and bridges, land use regulation, protection, preservation of health, safety, welfare, and morals. The accounting policies of the County conform to accounting principles generally accepted in the United States of America ("GAAP") as applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

A. Reporting Entity

As required by GAAP, these financial statements present the County (the "primary government") and its component units, entities for which the County is considered to be financially accountable.

Blended Component Units – Blended component units, although legally separate entities, are, in substance, part of the County's operations. The debt of each of the following entities is expected to be paid entirely, or almost entirely by the primary government, requiring each of them to be reported as blended component units.

Urban Redevelopment Agency – The Urban Redevelopment Agency of Clayton County (the "URA") is governed by a seven-member board appointed by the County's Board of Commissioners. Although it is legally separate from the County, the URA is reported as if it were a part of the primary government because its purposes are to issue debt for the County and undertake urban redevelopment projects within the County. The activities of the URA are accounted for in the Ellenwood Tax Allocation District special revenue fund, various capital projects funds, including the Health Department and Police Headquarters/911 Center, and in the Debt Service Fund. The URA does not issue separate financial statements.

Clayton County Tourism Authority – The Clayton County Tourism Authority (the "Tourism Authority") is governed by a nine-member board appointed by the Clayton County Board of Commissioners. The Tourism Authority's primary purpose is to provide services almost entirely to the County. These services include collecting taxes and issuing debt. The County has the ability to impose its will on the Tourism Authority. The Tourism Authority's debt is expected to be repaid entirely or almost entirely by Clayton County therefore, the Tourism Authority is presented as a special revenue fund type. The Tourism Authority does not issue separate financial statements.

Development Authority – The Development Authority of Clayton County (the "Development Authority") was created to develop and promote trade, commerce, industries, and employment opportunities for the public good and general welfare of the state. The County's Board of Commissioners appoints the Development Authority's seven-member Board. The debt of the Development Authority is being repaid with funding from the County. The Development Authority issues separate financial statements with a December 31 calendar year end. These statements can be obtained from the Development Authority of Clayton County, 1588 Westwood Way, Morrow, GA 30260.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each discretely presented component unit has a June 30th year end. Following is a brief review of each discretely presented component unit.

Landfill Authority – The Solid Waste Management Authority (the "Landfill Authority") operates the County's sanitation operations. The Landfill Authority consists of two members of the County's Board of Commissioners and three additional members that are nominated by the County's Board. The County has the ability to impose its will on the Landfill Authority. The Landfill Authority does not issue separate financial statements.

Board of Health – The Clayton County Board of Health operates the County's public health facility under a seven-member board that consists of the County's Commission Chairman, a member of Clayton County Board of Education, the mayor of Forest Park, one member appointed by Forest Park City Council, and three members appointed by the County's Board of Commissioners. The County's Board of Commissioners has the ability to impose its will on the Board of Health. The Board of Health issues separate financial statements. These statements can be obtained from the Clayton County Board of Health, 1117 Battle Creek Road, Jonesboro, GA 30236.

Clayton County Public Employee Retirement System (the "Plan") – The plan is a cost-sharing, multiple employer defined benefit pension plan administered by a public employee retirement system funded by the Plan Sponsors – Clayton County (the "County"), the Clayton County Water Authority (the "Water Authority"), and Participant contributions. The Plan is administered by a five-member Board of Trustees (PERS board). The Pension Board makes recommendations to the Clayton County Board of Commissioners concerning the establishment and amending of benefit provisions. The plan is reported as a fiduciary component unit in accordance with Governmental Accounting Standards Board Statement Number 84.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County and its component units. For the most part, the effect of interfund activity has been removed from these statements. An exception to this rule is that charges for interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are 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 component units for which the County is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of given functions or segments are 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 other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide 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. 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 collectible 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 end of the current fiscal period, with the exception of grant revenues, for which the revenue recognition period is extended to 180 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service 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 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 only when cash is received by the government.

The County reports the following major governmental funds:

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

The **Fire Fund** accounts for fire protection within the fire district. Financing is derived principally from a special tax levy against property owners.

The **ARPA Fund** accounts for grant funding received by the County under the American Rescue Plan Act of 2021.

The **Development Authority of Clayton County** accounts for the activities of the Development Authority of Clayton County, a blended component unit of the County.

The **2021 Special Purpose Local Option Sales Tax ("SPLOST") Fund** accounts for various capital projects to be funded primarily through special purpose local option sales tax receipts.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Additionally, the government reports the following fund types:

Governmental Fund Types:

The Special Revenue Funds account for revenue sources that are legally restricted, or committed or assigned, to expenditure for specific purposes.

The Capital Project Funds account for the acquisition or construction of capital facilities.

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

Proprietary Fund Types:

Internal Service Funds account for the financing of workers' compensation claims and employee medical insurance claims provided to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types:

The Pension Trust Fund accounts for the activities of the County's employees' pension plan, which accumulates resources for pension benefit payments to qualified employees.

The Custodial Funds are 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.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Fines and forfeitures are included in charges to customers. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service funds are charges to customers for sales and services. Operating expenses for the internal service funds include the cost of sales and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position

1. Deposits and Investments

The County and its discretely presented component units' cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County and its discretely presented component units to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State of Georgia Local Government Investment Pool ("Georgia Fund 1").

Georgia Fund 1, created by the Official Code of Georgia Annotated ("O.C.G.A.") §36-83-8, is a stable asset value investment pool, which follows Standard & Poor's criteria for AAAf-rated money market funds and is regulated by the Georgia Office of the State Treasurer. Georgia Fund 1 is not registered with the SEC as an investment company. Georgia Fund 1's primary objectives are safety of capital, investment income, liquidity, and diversification while maintaining principal ($1 per share value). The asset value is calculated weekly to ensure stability. Georgia Fund 1 distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on $1 per share. Georgia Fund 1 also adjusts the value of its investments to fair value as of year end and the County's investment in the Georgia Fund 1 is reported at fair value. The County considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

The Pension Trust Fund invests its funds in a manner that is consistent with generally accepted standards of fiduciary responsibility, to ensure the security of principal and maximum yield on all pension fund investments through a mix of well diversified, high quality, fixed income and equity securities. The assets of the Pension Trust Fund may only be invested in eligible investments under the Public Retirement Systems Investment Authority Law, O.C.G.A. §47-20-80 et seq.

Investments in short-term government securities are stated at fair value. Investments in the Pension Trust Fund are also stated at fair value.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "interfund receivables/payables" (i.e., the current portion of interfund loans).

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

3. Inventories and Prepaid Items

Inventories of supplies and materials are valued at cost, using the first-in, first-out method. The consumption method is used to account for inventories. Under the consumption method, inventory items are recognized as expenditures when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The consumption method is used to account for prepaid items.

4. Restricted Assets

Certain proceeds of the County's bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants.

5. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, dams and similar items) are reported in the applicable governmental or business-like activities in the government-wide financial statements.

Capital assets are stated at cost. Where cost could not be determined from the available records, a review of historical cost was used to record the estimated value of the assets. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 or more. Donated capital assets are recorded at their estimated acquisition value at the date of donation. In the case of the initial capitalization of general infrastructure items (i.e., those reported by governmental activities), the County chose to include all such items regardless of their acquisition date. The County was able to estimate the historical cost for the initial reporting of these assets through backtrending.

The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend assets' lives is not capitalized. Capital assets of the County, as well as its component units, are depreciated using the straight-line method over the following estimated useful lives:

Buildings	12 – 60 years
Roads, bridges, and sidewalks	30 – 40 years
Land improvements	12 – 30 years
Machinery and equipment	4 – 8 years
Lease assets and SBITAs	3 – 10 years

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

6. Leases

Lessee

The County is a lessee for a noncancellable lease of a building. The County recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines: (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the City is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

6. Leases (Continued)

Lessor

The County is a lessor for noncancellable leases of a building and property. The County recognizes a lease receivable and deferred inflows of resources in the governmental funds and in the government-wide financial statements. The County recognizes lease receivables with an initial, individual value of $5,000 or more.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the County determines: (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

The County uses the interest rate charged as the discount rate. When the interest rate charged is not specified, the County generally uses its estimated incremental leasing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease receivable are composed of fixed payments due to the County over the term of the lease and residual value guarantee payments that are fixed in substance.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

7. Subscription-Based Information Technology Arrangements

The County has entered into a noncancelable long-term subscription-based information technology arrangement (SBITA) for various software programs related to the Finance Department, the Sheriff's Department, and the Fire Department. The County recognizes a right-to-use subscription asset and corresponding subscription liability in the government-wide financial statements.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

7. Subscription-Based Information Technology Arrangements (Continued)

At the commencement of the subscription term, the County measures the subscription liability at the present value of minimum payments required to be paid during the subscription term. The right-to-use subscription asset is initially measured as the sum of the initial subscription liability amount plus payments made to the vendor before commencement of the subscription term and capitalizable implementation costs, less any incentives received from the vendor at or before commencement.

The County's SBITA activities, other than making subscription payments, are accounted for as follows:

- Preliminary project stage activities include evaluating alternatives, determining the needed technology, and vendor selection are expensed as incurred.
- Initial implementation stage activities include all ancillary charges necessary to place the subscription asset into service are capitalized in addition to the subscription asset.
- Operation and additional implementation stage activities such as maintenance and support are expensed as incurred.

Key estimates and judgments related to the County's subscription assets and liabilities include how the County determines: (1) the discount rate it uses to discount the expected subscription payments to present value, (2) lease term, and (3) subscription payments:

- The County uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not specified, the County generally uses its estimated incremental borrowing rate as the discount rate.
- The lease term includes the noncancellable period of the subscription term. Subscription payments included in the measurement of the subscription assets and liabilities are composed of fixed payments due to the vendor over the subscription term.

The County monitors changes in circumstances that would require a remeasurement of its subscription assets and liabilities and will remeasure them if changes occur that are expected to significantly affect the reported amount of subscription assets and liabilities.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

8. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The County does accrue a liability as an estimate of sick pay expected to be used during employment. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured.

9. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using a method which approximates the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond refunding losses/gains are reported as deferred outflows/inflows of resources and amortized over the life of the bonds issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issuances is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Other than the items related to the changes in the net pension liability and total OPEB liability as discussed below, the County has one item that qualifies for reporting in this category – the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

10. Deferred Inflows/Outflows of Resources (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Other than the items related to the changes in the net pension liability and total OPEB liability as discussed below, the County has one type of item which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and EMS charges. These amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

The County also reports as deferred inflows of resources items that arise from lease arrangements where the County is a lessor. Lease-related amounts are recognized at the inception of leases in which the County is a lessor and are recorded at an amount equal to the corresponding lease receivable, plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows of resources is recognized as revenue in a systemic and rational manner over the term of the lease.

The County also has deferred inflows and deferred outflows related to the recording of changes in its net pension liability and total OPEB liability. Certain changes in the net pension liability and total OPEB liability are recognized as pension expense and OPEB expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service life of plan members. Experience losses result from periodic studies by the County's actuary, which adjust the total OPEB liability for actual experience for certain trend information that was previously assumed.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

10. Deferred Inflows/Outflows of Resources (Continued)

Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Additionally, any contributions made by the County to the pension and OPEB plan before year end but subsequent to the measurement date of the County's net pension liability and total OPEB liability are reported as deferred outflows of resources.

11. Pension/OPEB

For purposes of measuring the net pension liability, total OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, pension expense and OPEB expense, information about the fiduciary net position of the Clayton County Retirement Plan (the "Retirement Plan") and Clayton County Postemployment Health Care Plan (the "OPEB Plan") and additions to/deductions from the Retirement and OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the respective plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Fund Balance

Fund balance at the governmental fund financial reporting level is classified as "fund balance". Fund balance for all other reporting is classified as "net position."

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

12. Fund Balance (Continued)

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- ***Nonspendable*** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either: a) not in spendable form (i.e., items not expected to be converted to cash, such as inventory or prepaid items), or b) legally or contractually required to be maintained intact.

- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments (e.g., grants or donations).

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

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. The County Board of Commissioners has authorized the Chief Financial Officer to assign fund balance, without Board approval, to reflect funds the County intends to be used for a specific purpose.

- ***Unassigned*** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all governmental funds.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

12. Fund Balance (Continued)

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order: 1) committed, 2) assigned, and 3) unassigned.

Net Position – Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Encumbrances – At June 30, 2025, the County has encumbered amounts in certain funds, as presented in the following table. The County's encumbrances represent amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year end and will be expended in the subsequent fiscal year.

	Encumbrances
General Fund	$ 6,173,631
Fire District Fund	10,331,636
2021 SPLOST Fund	30,145,961
ARPA Fund	5,920,086
Nonmajor Funds	38,741,289
Total	$ 91,312,603

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)

13. Estimates

The preparation of the accompanying basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources at the date of disclosure, of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Data

Statutes of the State of Georgia require the County to operate under an annual balanced budget adopted by resolution. A budget is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Expenditures may not legally exceed appropriations at the department/fund level. Annual budgets are adopted on a basis consistent with GAAP for all governmental funds. Budgets may be amended based on the following requirements:

- Any increase in appropriation at the legal level of control or department, whether accomplished through a change in anticipated revenues or a transfer of appropriations among departments, shall require the approval of the Board of Commissioners via a budget amendment.
- Transfers of appropriations within any department shall require the approval of the Chairman of the Board of Commissioners or Budget Officer, as designated, and are referred to as “line item transfers.” The Chairman of the Board of Commissioners is authorized to approve a line item transfer under the following conditions:

    1. All requests are made through the Chief Financial Officer.
    2. The request cannot result in the increase of a salary line.
    3. No funds can be transferred from one department to another.
    4. The funds are available within the approved departmental budget for the fiscal year.
    5. Records of the approved transfer are maintained in the Finance Department.

All departments are directed to abide by this statement of policy, and no transfer of funds from one department to another shall be made under any circumstances without the approval of the full Board of Commissioners.

NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Budgetary Data (Continued)

Annual budgets have been legally adopted for the General Fund, Debt Service Fund, and Special Revenue Funds. Budgets are on a basis consistent with GAAP.

Supplemental budgetary appropriations were made as necessary during the year.

The Development Authority, a blended component unit, is presented as a special revenue fund of the County. However, the Development Authority's separately issued statements, which are audited by other auditors, present the Development Authority as a proprietary fund operation. Therefore, no annual budget is presented.

Excess of expenditures over final budgeted amounts for the General Fund for the fiscal year ended June 30, 2025 is as follows:

General Fund - Debt service	$	7,498

B. Deficit Fund Balance

At June 30, 2025, fund balance of the HUD Grant Fund was ($157,232). This deficit fund balance will be eliminated through future grant revenues and transfers from the General Fund.

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2025, are summarized as follows:

Balance per Statement of Net Position:		
Cash - Primary Government	$	426,134,703
Investments - Primary Government		6,676,615
Balance per Fiduciary Statement of Net Position:		
Cash - Pension Trust Fund		21,192,636
Cash - Custodial Funds		24,119,071
Investments - Pension Trust Fund		579,963,167
Total cash and investments	$	1,058,086,192
Cash Held with Financial Institutions	$	442,465,279
Georgia Fund 1		28,981,131
Certificates of Deposit		6,676,615
Investments Held in Pension Trust Fund		579,963,167
Total cash and investments	$	1,058,086,192

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Credit Risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. Government; obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States; obligations of any corporation of the U.S. Government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, Clayton County's investment policy prohibits investments in any instrument with maturities greater than one year. The County invests in certificates of deposits. Three different banks hold these certificates of deposit with a carrying amount of $6,676,615.

A schedule of the County's certificates of deposit and duration at June 30, 2025 is as follows:

Investments	Carrying Amount	Duration
Certificate of Deposit	$ 55,940	Six Months
Certificate of Deposit	3,822,652	Six Months
Certificate of Deposit	2,798,023	Six Months
	$ 6,676,615	

Fair Value Measurements. The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are measured using the matrix pricing technique; and Level 3 inputs are significant unobservable inputs.

The only investments held by the primary government as of June 30, 2025, were certificates of deposit and Georgia Fund 1. Certificates of deposits are considered nonparticipating interest earning investment contracts and are valued at cost; therefore, they are not included in the fair value hierarchy.

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose its investment in the Georgia Fund 1 within the fair value hierarchy. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer and has an AAAf credit rating at year-end. The investment in Georgia Fund 1 is stated at fair value. The weighted-average maturity at June 30, 2025 was 51 days.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government

Custodial Credit Risk – Deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. Government, or bonds of public authorities, counties or municipalities. At June 30, 2025, the County's deposits are insured by Federal Depository Insurance or collateralized by the Georgia Secure Deposit Program.

Custodial Credit Risk – Investments. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a formal investment policy with respect to credit risk. At June 30, 2025, the County's investments are insured by Federal Depository Insurance or by the Georgia Secure Deposit Program.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The County is not exposed to this risk, and its investment policy does not provide for investments in foreign currency-denominated securities.

Public Employees' Retirement System

The County's Pension Trust Fund has separate deposits and investments that are held and managed by the Clayton County Public Employees' Retirement System (the "Plan"). At June 30, 2025, the carrying amount of its deposits was $21,192,636. A portion of the deposits at June 30, 2025, $437,344, is part of a pooled cash account with the primary government's bank balance. The Plan's deposits are insured by Federal Depository Insurance or collateralized with securities held in the Plan's name.

The fair value of Plan investments at June 30, 2025, was $601,310,242 of which $20,755,292 was classified as cash equivalents due to the short-term nature of the investments.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (Continued)

Investments of the Plan at June 30, 2025, (excluding cash equivalents), are as follows:

	Fair Value	%
Stocks		
Domestic common stock	$ 96,229,223	17%
Foreign stock	18,138,940	3%
Mutual Funds		
Equity funds	303,006,188	52%
Fixed-income funds	136,818,458	24%
Pooled investment fund	25,770,358	4%
Total	$ 579,963,167	100%

Rate of Return. For the year ended June 30, 2025, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 11.27%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. GASB Statement No. 67 requires that the inputs to the internal rate of return calculation used to determine the annual money-weighted rate of return should be determined at least monthly. The detail necessary to provide this calculation was not available; therefore an estimate has been provided assuming mid-year cash flows.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Plan invests in bond mutual funds or bond index funds. This practice mitigates most of the interest rate risk associated with these types of investments because this allows the Plan to terminate its investment within 24 to 48 hours without penalty. At June 30, 2025, all Plan assets were held in mutual funds, stocks, a collective investment trust, and a pooled investment account and, therefore, not exposed to interest rate risk.

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. For the fiscal year ended June 30, 2025, the Plan's investments were managed by US Bank or one of five separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2025, all investments held by the managers were in the name of the Plan. Therefore, the Pension Board believes that it can recover all investments from these managers at any time.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (Continued)

Concentration of Credit Risk. Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. The Plan is required to disclose investments in any one issuer that represent 5% or more of total investments. However, investments issued or explicitly guaranteed by the U.S. Government and investments in mutual funds are excluded from this requirement. The Plan's investment policy does not specifically address the concentration of credit risk as this is accomplished through the diversity of its holdings. As of June 30, 2025, the Plan held no investments in any one issuer that met or exceeded 5% of the Plan's total investments.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. At June 30, 2025, $90,610,749 or 15% of the Plan's investment assets were invested in mutual funds and a collective investment trust with primarily international equity holdings.

Fair Value Measurements. The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs measure using the matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

The level in the fair value hierarchy within which a fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Plan also has investments held through a limited partnership and a collective investment trust for which fair value is estimated using the NAV reported by the investment manager as a practical expedient to fair value. Such investments have not been categorized within the fair value hierarchy.

Investments in limited partnerships and collective investment trusts which do not have a readily determinable fair value are valued using the NAV provided by the general partner/investment manager as of June 30, 2025. The monthly or quarterly values of the partnership investments provided from the general partner are reviewed by the Plan to determine if any adjustments are necessary. The Plan currently has no plans to sell any of the investments resulting in these assets being carried at the NAV estimated by the general partner/investment manager.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (Continued)

The Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2025:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
Stocks				
Domestic common stock	$ 96,229,223	$ -	$ -	$ 96,229,223
Foreign stock	18,138,940	-	-	18,138,940
Mutual Funds				
Equity funds	148,477,178	-	-	148,477,178
Fixed-income funds	136,818,458	-	-	136,818,458
Total investments by fair value level	$ 399,663,799	$ -	$ -	$ 399,663,799
Investments Measured at Net Asset Value (NAV)				
Pooled investment account				25,770,358
Emerging markets opportunities funds				154,529,010
Total investments measured at NAV				180,299,368
Total investments at fair value				$ 579,963,167

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NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals $6,706,911, which is net of an allowance of $7,054,147. This includes but is not limited to the following: $13,426,242 related to emergency medical services billing, with an allowance of $7,054,147, and Development Authority service fees receivable of $124,307.

Component Units

Accounts receivable of $2,286 for the Landfill Authority represent charges to customers after credit has been extended. No allowance has been established for the receivables in the Landfill Authority.

C. Due from Other Governments

At June 30, 2025, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue		
Special local option sales tax	$	6,753,480
Local option sales tax		4,624,921
Due from City of Morrow		700,000
Other		79,072
Total due from organizations	$	12,157,473

D. Property Taxes

Property tax bills were mailed on September 26, 2024, and were payable on or before November 26, 2024. An interest penalty of 12% per annum (1% each month) will apply to property taxes paid after that date. The County bills and collects its own property taxes as well as the taxes for the County's Board of Education.

Tax rates levied in the fiscal year ended June 30, 2025 for the County were as follows (one mill equals $1 per thousand dollars of assessed value):

County Operations	15.266	mills
Fire District	4.146	mills
Total	19.412	mills

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Property Taxes (Continued)

A summary of property taxes receivable at June 30, 2025 is as follows:

Tax Year		
2024	$	3,905,819
2023		1,078,111
2022		515,082
2021		486,309
2020		413,554
Prior		4,316,236
Total		10,715,111
Allowance for uncollectible taxes		(3,440,532)
Net taxes receivable	$	7,274,579

An allowance of $3,440,532 has been established for taxes in dispute and estimated amounts not expected to be collected.

E. Federal and State Grants Receivable

Primary Government

At June 30, 2025, the County was due $10,293,282 from various grantors.

F. Leases Receivable

The County has entered into a lease agreement whereby the County leases a building to a third party. The County received monthly payments in the amount of $183,750 through July of 2022, at which point payments then increased to $193,857 through the end of the lease term in May of 2027. The total amount of deferred inflows of resources, including lease revenue and interest revenue, recognized during the fiscal year ended June 30, 2025 was $2,284,899. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2025 were $4,370,754 and $4,165,716, respectively.

The County has entered into a lease agreement whereby the County leases a property to a third party. The County received monthly payments in the amount of $2,898 through December of 2022, at which point payments then increased by three percent annually through the end of the lease term in December of 2049. The total amount of deferred inflows of resources, including lease revenue and interest revenue, recognized during the fiscal year ended June 30, 2025 was $59,997. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2025 were $1,048,356 and $951,833, respectively.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Leases Receivable (Continued)

The Development Authority of Clayton County (the "Development Authority") has entered into a lease agreement whereby the Development Authority leases property for office space. The County receives annual payments in the amount of $235,460 through June 30, 2032. The total amount of deferred inflows of resources, including lease revenue and interest revenue, recognized during the fiscal year ended June 30, 2025 was $2,769,684. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2025 were $16,554,206 and $15,241,564, respectively.

G. Interfund Receivables and Payables

At June 30, 2025, interfund receivables and payables were as follows:

Payable Fund	Receivable Fund	General Fund
Nonmajor Governmental Funds	General Fund	$ 3,307,000
Nonmajor Governmental Funds	Development Authority	150,000
		$ 3,457,000

The purpose of interfund receivables and payables is to meet temporary cash flow requirements which result in timing differences between receiving and recognizing certain revenues.

H. Interfund Transfers

Interfund transfers, for the year ended June 30, 2025, consisted of the following amounts:

	Transfers Out				
	Major Funds			Nonmajor Governmental Funds	
Transfers In	General	2021 SPLOST	ARPA		Total
Major Funds:					
General Fund	$ -	$ -	$ 10,000,000	$ 1,038,000	$ 11,038,000
Development Authority	-	-	-	450,000	450,000
Nonmajor Governmental Funds	2,938,044	12,410,715	-	-	15,348,759
	$ 2,938,044	$ 12,410,715	$ 10,000,000	$ 1,488,000	$ 26,836,759

During the Development Authority's year ended December 31, 2024, $8,135,000 in transfers was received from the County. Of this amount, $7,685,000 was from the General Fund and $450,000 was from the Hotel/Motel Tax Fund. However, the $7,685,000 from the General Fund was transferred during the County's June 30, 2024 fiscal year end. Therefore, transfers on the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds do not balance.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Interfund Transfers (Continued)

Transfers out of the General Fund were used to cover the County's portion of matching funds for various grant-related programs. Transfers out of the General Fund to the Debt Service Fund (nonmajor fund) provided for debt service payments on the URA Bonds. Transfers into the General Fund were made to cover salaries for the Street Lights Fund and made for ARPA-related expenditures.

Transfers out of the 2021 SPLOST Fund were made to the Debt Service Fund (nonmajor fund) to cover debt service payments on the SPLOST bonds.

I. Capital Assets

Primary Government

The schedule below includes the capital asset activity of the County for the fiscal year ended June 30, 2025, and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2024.

	Restated Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 152,111,285	$ 1,461,285	$ -	$ -	$ 153,572,570
Construction in progress	36,527,325	11,721,212	-	(7,838,359)	40,410,178
Total capital assets, not being depreciated	188,638,610	13,182,497	-	(7,838,359)	193,982,748
Capital assets, being depreciated:					
Land improvements	38,365,593	3,468,401	-	-	41,833,994
Buildings	399,911,295	13,699,137	-	292,480	413,902,912
Roads, sidewalks and bridges	819,473,571	4,607,664	-	4,309,422	828,390,657
Machinery and equipment	198,808,265	8,870,392	(4,147,786)	3,236,457	206,767,328
Lease assets (Note III-J)	907,641	-	(330,877)	-	576,764
Subscription assets (Note III-K)	6,604,771	-	(647,685)	-	5,957,086
Total capital assets, being depreciated	1,464,071,136	30,645,594	(5,126,348)	7,838,359	1,497,428,741
Less accumulated depreciation for:					
Land improvements	(8,749,894)	(169,102)	-	-	(8,918,996)
Buildings	(152,895,166)	(9,499,317)	-	-	(162,394,483)
Roads, sidewalks and bridges	(508,676,684)	(19,290,398)	-	-	(527,967,082)
Machinery and equipment	(158,062,793)	(19,372,777)	4,122,922	-	(173,312,648)
Lease assets (Note III-J)	(302,547)	(82,395)	220,152	-	(164,790)
Subscription assets (Note III-K)	(2,740,929)	(1,875,597)	647,685	-	(3,968,841)
Total accumulated depreciation	(831,428,013)	(50,289,586)	4,990,759	-	(876,726,840)
Total capital assets, being depreciated, net	632,643,123	(19,643,992)	(135,589)	7,838,359	620,701,901
Governmental activities capital assets, net	$ 821,281,733	$ (6,461,495)	$ (135,589)	$ -	$ 814,684,649

Beginning capital asset balances have been restated by $11,482,741 due to the correction of an error for the Development Authority of Clayton County. See Note IV (M) for additional information.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Capital Assets (Continued)

Depreciation and amortization expense was charged to function/programs of the primary government as follows:

Governmental activities:	
General government	$ 14,038,272
Tax assessment	119,624
Courts and law enforcement	4,528,173
Public safety	7,283,201
Transportation/development	19,949,290
Libraries	349,007
Parks and recreation	2,538,012
Health and welfare	1,484,007
Total depreciation and amortization expense	$ 50,289,586

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2025 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets, not being depreciated:				
Land	$ 6,315,775	$ -	$ -	$ 6,315,775
Total capital assets, not being depreciated	6,315,775	-	-	6,315,775
Capital assets, being depreciated:				
Buildings	371,447	-	-	371,447
Roads, sidewalks and bridges	315,855	-	-	315,855
Land improvements	6,898,659	-	-	6,898,659
Machinery and equipment	11,420,491	741,846	-	12,162,337
Total capital assets, being depreciated	19,006,452	741,846	-	19,748,298
Less accumulated depreciation for:				
Buildings	(370,798)	-	-	(370,798)
Roads, sidewalks and bridges	(315,500)	-	-	(315,500)
Land improvements	(6,845,537)	(177,866)	-	(7,023,403)
Machinery and equipment	(9,347,522)	(739,095)	-	(10,086,617)
Total accumulated depreciation	(16,879,357)	(916,961)	-	(17,796,318)
Total capital assets, being depreciated, net	2,127,095	(175,115)	-	1,951,980
Landfill Authority capital assets, net	$ 8,442,870	$ (175,115)	$ -	$ 8,267,755

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Lease Assets

A summary of lease asset activity for the year ended June 30, 2025 is as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Lease assets:				
Buildings	$ 907,641	$ -	$ (330,877)	$ 576,764
Total	907,641	-	(330,877)	576,764
Less accumulated amortization for:				
Buildings	(302,547)	(82,395)	220,152	(164,790)
Total	(302,547)	(82,395)	220,152	(164,790)
Total lease assets, net	$ 605,094	$ (82,395)	$ (110,725)	$ 411,974

K. Subscription Assets

A summary of subscription asset activity for the fiscal year ended June 30, 2025 is as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Subscription assets:	$ 6,604,771	$ -	$ (647,685)	$ 5,957,086
Total	6,604,771	-	(647,685)	5,957,086
Less accumulated amortization for:				
Subscription assets:	(2,740,929)	(1,875,597)	647,685	(3,968,841)
Total	(2,740,929)	(1,875,597)	647,685	(3,968,841)
Total subscription assets, net	$ 3,863,842	$ (1,875,597)	$ -	$ 1,988,245

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Properties Held for Resale

The Development Authority has purchased certain residential and commercial properties in a selected area of the County using the proceeds from the issuance of Series 1999B Bonds. The intent of purchasing these properties is to resell them for commercial use. Cost includes the purchase price of the land. The properties held for sale are valued at aggregate cost of $5,025,967.

M. Long-Term Debt

1. Primary Government Revenue Bonds Payable – Direct Placement

2019 Urban Redevelopment Refunding Bond Issue: $6,480,000 maturing from 2021 through 2028, with interest at 2.20%. The outstanding balance at June 30, 2025, is $3,750,000.

In December 2019, the Clayton County Board of Commissioners issued $6,480,000 of *Urban Redevelopment Agency ("URA") of Clayton County Revenue Refunding Bonds* (the "Series 2019 Bonds"). The proceeds from these bonds were used to partially refund the Series 2012 Urban Redevelopment Refunding Bond Issue. The County defeased $5,800,000 of the Series 2012 Bonds by placing the proceeds of the refunding issuance in an irrevocable trust to provide for all future debt service payments on the old bonds. The advanced refunding resulted in a decrease of total debt service payments of approximately $388,000 for an economic gain of approximately $361,000.

The URA's source of revenues to pay for the principal and interest of the Series 2019 Refunding Bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for these agreements, 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 these agreements 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 these agreements from its General Funds constitutes a general obligation of the County. At June 30, 2025, management believes the County was in compliance with all covenants provided in this issue.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

2. Primary Government Revenue Bonds Payable

2017 Tax Allocation Refunding and Improvement Bond Issue: $9,710,000 maturing from 2018 through 2033, with an interest rate of 2.75%. The outstanding balance at June 30, 2025 is $5,980,000.

In December 2017, the Clayton County Board of Commissioners issued $9,710,000 of *Urban Redevelopment Agency ("URA") of Clayton County Tax Allocation Refunding and Improvement Bonds* (the "Series 2017 Bonds"). The proceeds from these bonds were used to refund the Series 2008 Bonds and the Series 2012 Bonds. The prior bonds were issued for the purpose of financing the costs of acquiring, constructing, and installing a new police headquarters and communications facility, and acquiring and renovating a building for use as a public health center and for storage and office space. In addition, these prior bonds were used for the Ellenwood TAD.

The URA's source of revenues to pay for the principal and interest of the 2012 and 2017 Bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for these agreements, 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 these agreements 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 these agreements from its General Funds constitutes a general obligation of the County. At June 30, 2025, management believes the County was in compliance with all covenants provided in these issues.

DACC Public Purpose Corporation II Project Series 2007 Revenue Bonds: $15,755,000 with an interest rate of 4.00%. The outstanding balance at June 30, 2025, is $13,255,000.

In 2007, the Development Authority of Clayton County (blended component unit) issued its DACC Public Purpose Corporation II (PPC II) Project Series 2007 Revenue Bonds. The bonds are limited obligations of the Development Authority, payable only from certain amounts paid by PPC II pursuant to the Loan Agreement. Neither the faith and credit nor the taxing power of the state of Georgia or any political subdivision thereof, including Clayton County and the Development Authority is pledged to the payment of the principal of, redemption premium, if any, or interest on the bonds. The bonds shall not constitute an indebtedness or obligation of the state of Georgia or any political subdivision thereof, including Clayton County and the Development Authority.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

2. Primary Government Revenue Bonds Payable (Continued)

The bonds are limited obligations of the Development Authority payable only from certain amounts paid by PPC II pursuant to the Loan Agreement and the Note. PPC II is obligated to make payment sufficient to pay, when due, the principal of, and interest and redemption premium, if any, on the bonds. The bonds are secured solely by PPC II's interest in real property and the management thereof (the "Project"). The bonds are repayable solely from the proceeds of PPC II's rental payments for the use of the building and revenues related to the Project. Interest is payable quarterly on the 1st of January, April, July and October of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. At December 31, 2024, management believes the Development Authority was in compliance with all covenants provided in these issues.

3. Debt Service for Primary Government Revenue Bonds Payable

The County's revenue bonds payable debt service requirements as of June 30, 2025 for the Series 2019 Bonds (Direct Placement) are as follows:

	Principal	Interest	Total
June 30,			
2026	$ 1,215,000	$ 83,250	$ 1,298,250
2027	1,250,000	56,277	1,306,277
2028	1,285,000	28,527	1,313,527
	$ 3,750,000	$ 168,054	$ 3,918,054

The County's revenue bonds payable debt service requirements as of June 30, 2025, excluding the Series 2019 Bonds and Development Authority bonds, are as follows:

	Principal	Interest	Total
June 30,			
2026	$ 595,000	$ 156,269	$ 751,269
2027	610,000	139,700	749,700
2028	625,000	122,719	747,719
2029	645,000	105,256	750,256
2030	665,000	87,244	752,244
2031- 2033	2,840,000	158,950	2,998,950
	$ 5,980,000	$ 770,138	$ 6,750,138

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

3. Debt Service for Primary Government Revenue Bonds Payable (Continued)

The schedule above does not include the Development Authority's long-term debt as the Development Authority has a December 31st year-end. The Development Authority's long-term debt service requirements to maturity are as follows:

December 31,	Principal	Interest	Total
2025	$ 1,255,000	$ 631,289	$ 1,886,289
2026	-	600,000	600,000
2027	-	600,000	600,000
2028	-	601,644	601,644
2029	-	600,000	600,000
Thereafter	12,000,000	1,801,644	13,801,644
	$ 13,255,000	$ 4,834,577	$ 18,089,577

4. Primary Government General Obligation Bonds Payable

2020 Special Purpose Local Option Sales Tax Bond Issue: On October 28, 2020, the County issued the Clayton County, Georgia SPLOST Revenue Bond Series 2020 in the amount of $72,000,000 for the purpose of financing various capital outlay projects. The bonds mature from 2022 through 2027, with an interest rate of .95%. Repayment will be derived from special purpose local option sales tax collections. General obligation bonds are direct obligations and pledge the full faith and credit of the County.

5. Debt Service for Primary Government General Obligation Bonds Payable

The general obligation bonds payable debt service requirements to maturity as of June 30, 2025 are as follows:

June 30,	Principal	Interest	Total
2026	$ 12,195,000	$ 232,988	$ 12,427,988
2027	12,330,000	117,135	12,447,135
	$ 24,525,000	$ 350,123	$ 24,875,123

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

6. Discretely Presented Component Unit Revenue Bonds Payable

Landfill Authority

In August 2015, the Landfill Authority issued $8,965,000 of *Solid Waste Management Authority Refunding Bonds Series 2015B* (interest rate 2.04%). Proceeds of these bonds were used for a current refunding of the Solid Waste Management Authority Refunding Bonds Series 2006B. This refunding resulted in a reduction of debt service payments of approximately $1,174,000. At June 30, 2025, the outstanding balance of the Series 2015B Bonds was $960,000.

7. Debt Service for Discretely Presented Component Unit Revenue Bonds Payable

	Landfill Authority		
	Principal	Interest	Total
June 30, 2026	$ 960,000	$ 19,584	$ 979,584
	$ 960,000	$ 19,584	$ 979,584

8. Financed Purchases from Direct Borrowings

During the fiscal year ended June 30, 2010, the County entered into Phase I of a financed purchase agreement for energy saving and conservation equipment and services. The total cost of the project was $10,624,451, of which $9,024,451 is related to the County, and $1,600,000 is related to the Landfill Authority (component unit). During the fiscal year ended June 30, 2012, this lease was refinanced.

During the fiscal year ended June 30, 2012, the County entered into Phase II of the above financed purchase agreement, also for energy saving and conservation equipment and services. The total cost of Phase II is $6,400,909, of which $539,041 is related to the County, and $5,861,868 is related to the Landfill Authority (component unit).

Payments for both Phase I and Phase II of the energy financed purchase agreements are due semiannually with interest at 2.7288% and 2.6527%, respectively.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

8. Financed Purchases from Direct Borrowings (Continued)

During the fiscal year ended June 30, 2020, the County entered into a financed purchase agreement for eight fire trucks with a total cost of $4,156,256. The final payment on this financed purchase was made during the current year ended June 30, 2025.

During the fiscal year ended June 30, 2025, the County entered into a financed purchase agreement for public safety radio equipment with a total cost of $6,489,793. A down payment of $2,000,000 was made with the remaining balance of $4,489,793 financed.

As of June 30, 2025, the County had equipment under financed purchase agreements with a cost of $6,489,793 and accumulated depreciation of $2,920,407.

Total remaining payments required by financed purchase agreements of the primary government for each fiscal year ending June 30 are as follows:

June 30,	Principal	Interest	Total
2026	$ 924,441	$ 57,091	$ 981,532
2027	952,558	28,974	981,532
	$ 1,876,999	$ 86,065	$ 1,963,064

9. Lease Liability

The County has entered into an agreement with a third party to lease a building for the use of the Clayton County Resilience and Sustainability office. This agreement terminates on June 30, 2030. Monthly payments are $6,933 through June 30, 2025, at which point monthly payments increase by approximately 3% annually through the life of the lease. At June 30, 2025, the outstanding balance on the County's lease liability for this building totals $432,178.

Debt service to maturity on the County's outstanding lease is as follows:

June 30,	Principal	Interest	Total
2026	$ 77,761	$ 10,201	$ 87,962
2027	81,948	8,152	90,100
2028	86,269	5,993	92,262
2029	90,776	3,722	94,498
2030	95,424	1,333	96,757
	$ 432,178	$ 29,401	$ 461,579

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

10. Subscription Liabilities

As of June 30, 2025, the County had 16 active subscription-based information technology arrangements (SBITAs) reported in governmental activities. These arrangements involve the County's right-to-use software related to emergency medical services, public safety, and general government functions. The SBITAs have payments that range from $15,000 to $512,814 and interest rates that range from 1.71% to 4.72%. As of June 30, 2025, the total combined value of the SBITA liability is $1,502,840, and the total combined value of the short-term SBITA liability is $697,119. The combined value of the right-to-use asset as of June 30, 2025, is $5,957,086 with accumulated amortization of $3,968,841.

Future principal and interest payments on the County's SBITAs at June 30, 2025 are as follows:

	Principal	Interest	Total
June 30,			
2026	$ 697,119	$ 39,096	$ 736,215
2027	672,907	20,653	693,560
2028	90,212	3,673	93,885
2029	36,636	564	37,200
2030	5,966	33	5,999
	$ 1,502,840	$ 64,019	$ 1,566,859

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NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

11. 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 position, is $723,965 at June 30, 2025. 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 was required to file a formal plan of remediation. Jordan Jones & Golding ("JJ&G") administered the plan. A Methane Gas Extraction System is now in place.

Site 3
The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at $7,796,083. 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, 2025. 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 has recorded a liability of $5,694,267 based on 3,598,832 cubic yards of capacity used since the site was opened. This represents 73.04% of the estimated total capacity at June 30, 2025. The estimated remaining landfill life is approximately 49 years.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

12. Changes in Long-Term Liabilities

Primary Government

Long-term liability activity for the County's year ended June 30, 2025, and the Development Authority's year ended December 31, 2024, was as follows:

	Restated Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Financed purchase agreements	$ 866,572	$ 2,774,152	$ (1,763,725)	$ 1,876,999	$ 924,441
Lease liability	650,551	-	(218,373)	432,178	77,761
Subscription liabilities	3,208,353	-	(1,705,513)	1,502,840	697,119
General obligation bonds	36,590,000	-	(12,065,000)	24,525,000	12,195,000
Revenue bonds	22,315,000	-	(3,080,000)	19,235,000	1,850,000
Revenue bonds - direct placement	4,930,000	-	(1,180,000)	3,750,000	1,215,000
Total revenue bonds	27,245,000	-	(4,260,000)	22,985,000	3,065,000
Landfill closure and postclosure costs	706,997	16,968	-	723,965	-
Compensated absences	24,064,073	41,929,134	(36,729,746)	29,263,461	15,509,634
Claims/judgments payable	11,909,240	5,659,643	(2,069,625)	15,499,258	6,979,598
Workers compensation claims liability	3,779,070	2,848,314	(2,275,794)	4,351,590	1,686,797
Medical claims liability	1,384,165	12,557,529	(12,710,694)	1,231,000	1,231,000
Net pension liability	325,362,985	25,948,368	(25,716,403)	325,594,950	-
Total OPEB liability	155,178,000	17,145,000	(7,608,000)	164,715,000	7,360,000
	$ 590,945,006	$ 108,879,108	$ (107,122,873)	$ 592,701,241	$ 49,726,350

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2024, as it is considered a blended component unit of the County.

Compensated absences, claims and judgments payable, landfill closure and postclosure costs, the net pension liability and the total OPEB liability are ordinarily liquidated by the General Fund.

Beginning long-term debt balances have been restated by $15,755,000 due to a correction of an error for the Development Authority of Clayton County and due to a change in accounting principle for the implementation of GASB 101 for recording compensated absences in the amount of $10,117,818. See Note IV (M) for additional information.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

12. Changes in Long-Term Liabilities (Continued)

Component Units

Long-term liability activity for the Landfill Authority for the year ended June 30, 2025, was as follows:

	Restated Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue bonds	$ 1,905,000	$ -	$ (945,000)	$ 960,000	$ 960,000
Compensated absences	93,599	171,473	(153,000)	112,072	59,398
Closure/postclosure costs	5,500,665	193,602	-	5,694,267	-
Total Landfill Authority	$ 7,499,264	$ 365,075	$ (1,098,000)	$ 6,766,339	$ 1,019,398

Beginning long-term debt balances have been restated by $34,219 due to a change in accounting principle for the implementation of GASB 101 for recording compensated absences. See Note IV (M) for additional information.

NOTE IV. OTHER INFORMATION

A. Self-Insurance

1. Workers' Compensation Self-Insurance Fund

The County established this fund to provide resources for payment of workers' compensation claims to County employees. Individual departments have been charged for workers' compensation based upon the rates established by a private insurance company. Interfund charges are reported as charges for services from the departments to the fund. The County pays annual aggregate claims up to a minimum retention limit of $4,080,852 for the period of July 1, 2024 to June 30, 2025. After the retention point is met, a private insurance carrier will pay the balance up to the aggregate. The County has an aggregate limit of $1,000,000. Specific claims exceeding $750,000 for Public Safety and $500,000 for all other employees per occurrence are covered through a private insurance carrier.

The County has entered into a contract with a third-party administrator for program administration. A liability of $4,351,590 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2025, has been accrued and is included in the governmental activities on the statement of net position.

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self-Insurance (Continued)

2. Medical Self-Insurance Fund

The County established this fund to provide resources for and payment of employee medical and dental claims. The County pays 75% of the employee's medical and dental premiums and approximately 75% of dependent medical and dental premiums. The employee's portion of the medical and dental costs is withheld from the employee and transferred to the Self-Insurance Fund each pay period. Interfund charges are treated as charges for services from the departments to the Medical Self-Insurance Fund.

Included in this fund are the Clayton County Board of Commissioners ("BOC") Self-Funded Medical Plan, Kaiser Permanente HMO, and the Clayton County BOC Self-Funded Dental Plan.

The Clayton County BOC Self-Funded Medical Plan has an unlimited lifetime maximum per participant. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County $20,464,963 and employees $6,643,062 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self-Funded Medical Plan exceeding $200,000 with an unlimited individual lifetime maximum per participant per plan year. A liability of $1,231,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2025, has been accrued and is included in governmental activities on the statement of net position.

The Kaiser Permanente HMO is fully insured and there is no excess liability to the County beyond the Plan coverage terms for each participant.

Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	Workers' Compensation Self-Insurance Fund	Medical Self-Insurance Fund
Unpaid claims at June 30, 2023	$ 4,402,489	$ 908,418
Incurred claims	1,255,319	12,354,436
Claim payments	(1,878,738)	(11,878,689)
Unpaid claims at June 30, 2024	3,779,070	1,384,165
Incurred claims	2,848,314	12,404,364
Claim payments	(2,275,794)	(12,557,529)
Unpaid claims at June 30, 2025	$ 4,351,590	$ 1,231,000

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self-Insurance (Continued)

2. Medical Self-Insurance Fund (Continued)

The total unpaid claims of $5,582,590 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, $1,686,797 represents the current portion of the workers' compensation claims and $1,231,000 represents the current portion of the medical claims liability.

B. Commitments and Contingencies

1. Audits of Grant Programs

The County participates in a number of grant programs funded by federal and state agencies. Several of these programs are subject to program compliance audits, which have not yet been concluded. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures, which may be disallowed by the granting agencies cannot be determined at this time, although the County, based upon previous experience, does not expect any disallowed expenditures to have a material impact on its financial position.

2. Pending Litigation or Overtly Threatened Litigation, Claims, or Assessments

The County is presently involved in a number of matters involving pending litigation, overtly threatened litigation, claims, or assessments. While the County intends to defend these actions, the ultimate outcome is uncertain at this time. The County has recorded an estimated liability for claims and judgments payable of $15,499,258 in the governmental activities column of the government-wide financial statements.

3. Construction Projects

The County has active construction projects for the construction of recreational facilities and construction of various roads. The remaining commitments to contractors at June 30, 2025 totaled $71,971,584.

NOTE IV. OTHER INFORMATION (CONTINUED)

C. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Prior to 1997, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights were (until paid or made available to the employee or other beneficiary) solely the property and rights of the County subject only to the claims of the County's general creditors. Participants' rights under the plan were equal to those of general creditors of the County in an amount equal to the fair value of the deferred account for each participant. During 1997, as required by federal regulations, these plan assets were transferred to a trust to be held for the exclusive benefit of participants and their beneficiaries. The County has no fiduciary relationship with the trust. In accordance with the provisions of GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, the plan assets are no longer reported in the County's financial statements.

D. Clayton County Public Employees' Retirement System

1. Plan Description

The Clayton County Public Employees' Retirement System (the "Plan") is a cost-sharing, multiple-employer defined benefit pension plan. The Clayton County Board of Commissioners appoints a Board of Trustees to administer the Plan. This Board of Trustees has the authority to establish and amend benefit provisions. The Plan is funded in conformity with the minimum funding standards in Section 47-20-10 of the Public Retirement Systems standard law. Participants in the Plan consist of the Clayton County Board of Commissioners and the Clayton County Water Authority. In addition, the Plan is part of the County's financial reporting entity and is, therefore, included in these financial statements as a Pension Trust Fund. Furthermore, the Clayton County Public Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Clayton County Staff Attorney, 112 Smith Street, Jonesboro, Georgia 30236.

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

2. Benefits Provided

Under the Plan, a member may retire and receive normal retirement benefits at the earlier of age 60 and seven years of participation (five years of participation for sworn safety personnel hired prior to June 1, 2001), or age 55 and 25 years of credited service for any employee hired prior to January 1, 2016. For employees hired on or after January 1, 2016, a member may retire and receive normal retirement benefits at age 62 with 25 years of credited service or age 60 with 35 years of credited service. Public Safety members hired on or after January 1, 2016, can retire at the earlier of age 60 with ten years of service or age 55 with 25 years of service. For employees hired before January 1, 2016, early retirement is available at the earlier of age 50 and 25 years of credited service or age 55 and 15 years of credited service. For employees hired on or after January 1, 2016, early retirement is available at age 60 with 15 years of service or age 55 with 25 years of service. For Public Safety members, early retirement is available at age 55 with 15 years of service or age 50 with 25 years of service. Additionally, the Plan has provisions for disability retirement, late retirement, and deferred vested benefits.

Normal retirement benefits paid to members equal 2.5% of the member's average monthly salary multiplied by years of credited service up to 32 years. For members hired after January 1, 2016, the multiplier is 2%. Average monthly compensation is based on the 36 highest consecutive completed whole or partial months of service during the final 60 months of service. For members hired on or after January 1, 2016, average monthly compensation is based on the 60 highest consecutive completed whole or partial months of service during the final 120 months of service. For early retirement, if a member has 25 years of credited service, the benefit is reduced 0.5% for each month the member's age is less than 55. If the participant has less than 25 years of credited service, the benefit is reduced 0.5% for each month the member's age is less than 60.

3. Contributions

Each participant will contribute 7.5% of compensation beginning July 1, 2015. The contribution rate from July 1, 2006 through June 30, 2015, was 5.5% of compensation. The contribution rate from August 8, 1998 through June 30, 2006, was 3.5% of compensation and for July 1, 1995 through August 7, 1998 was 2.0% of compensation. If a participant terminates employment before meeting the requirements for any of the above benefits, they are entitled to receive a return of their contributions with 5% interest.

Employers are required to contribute at an actuarially determined rate. On the basis of the present valuation, a normal contribution rate of 11.43% of active participants' compensation is payable leaving a balance of 3.93% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.07% of active participants' compensation, leaving a balance of 3.57% to be paid by employers.

Total contributions to the Plan by the County were $33,439,159 for the year ended June 30, 2025. County member contributions totaled $11,678,589 for the year ended June 30, 2025.

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

4. Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the County reported a liability for its proportionate share of the net pension liability in the amount of $325,594,950. The net pension liability was measured as of June 30, 2025. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of July 1, 2024. The County's proportion of the net pension liability was based on a five-year average of actual contributions made by the County as of June 30, 2025. At June 30, 2025, the County's proportion was 84.98%, which was a decrease of 0.17% from its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the County recognized pension expense of $40,303,016. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 9,695,275	$ 639,454
Changes of assumptions	39,734,018	32,331,336
Net difference between projected and actual earnings on pension plan investments	-	4,217,413
Changes in proportion	1,394,978	1,617,340
Total	$ 50,824,271	$ 38,805,543

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

4. Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,		
2026	$	20,974,151
2027		(3,715,513)
2028		(1,992,467)
2029		(3,247,443)
Total	$	12,018,728

Actuarial Assumptions: The total pension liability as of June 30, 2025, was determined by an actuarial valuation as of July 1, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	Valuation year beginning 7/1/2025 - 2.50% Valuation year beginning 7/1/2026 and thereafter - 4.75%

Mortality rates

Non-Safety Retirees: Pub-2010 Amount Weighted General Retiree Below-Median table with a load of 9.15%, projected with Mortality Improvement Scale MP-2021

Non-Safety Non-Annuitants: Pub-2010 Amount Weighted General Employee Below-Median table, projected with Mortality Improvement Scale MP-2021

Non-Safety Disabled Participants: Pub-2010 Amount Weighted Non-safety Disabled Retiree table, projected with Mortality Improvement Scale MP-2021

Safety Retirees: Pub-2010 Amount Weighted Public Safety Retiree Below-Median table with a load of 9.15%, projected with Mortality Improvement Scale MP-2021

Safety Non-Annuitants: Pub-2010 Amount Weighted Public Safety Employee Below-Median table, projected with Mortality Improvement Scale MP-2021

Safety Disabled Participants: Pub-2010 Amount Weighted Public Safety Disabled Retiree table, projected with Mortality Improvement Scale MP-2021

Survivor Beneficiaries: Pub-2010 Amount Weighted Contingent Survivor Below-Median table, projected with Mortality Improvement Scale MP-2021

The actuarial assumptions used in the July 1, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2019 – June 30, 2024.

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

4. Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building block method which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentages. Estimates for the expected rates of return for each asset class have been derived through a combination of measuring historical average rates of return and applying capital market assumptions for future expected rates of return for each asset class as provided by our investment consultants. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equities	55.00%	7.50%
International Equities	15.00%	8.50%
Domestic Bonds	25.00%	2.50%
International Bonds	5.00%	3.50%
Total	100.00%	

Discount rate: The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate is based on a projection of the County's current membership based on actuarial assumptions. Contributions are assumed to be made in accordance with County ordinance with additional contributions being made, if necessary, to meet the minimum funding statutes under Georgia state law. Contributions expected to be made by future new members are included to the extent contributions under Clayton County's ordinance are expected to exceed the normal cost for new members. Based on these assumptions, the pension plan's fiduciary net position was projected to be sufficient to cover future benefit payments for current members. Therefore, the long-term expected rate of return of 7.50% on pension plan investment was applied to all projected benefit payments.

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

4. Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate: The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Net Pension Liability	$ 428,895,541	$ 325,594,950	$ 240,025,370

Pension plan fiduciary net position: Detailed information about the Plan's fiduciary net position is available in the separately issued Clayton County Public Employees' Retirement System financial report which can be obtained at the offices of the Clayton County Board of Commissioners.

E. Other Postemployment Benefits

Plan Description. The Clayton County Employee and Postretirement Medical & Life Insurance Benefits Plan, administered by the County's Board of Commissioners, is a single-employer defined healthcare plan that provides medical, dental, and life insurance benefits to active employees, eligible retirees, and eligible beneficiaries and dependents of retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75.

Group health benefits are available to all retirees, beneficiaries of, and dependents of retirees. Regular retirees contributed 25% of the blended active and retiree premiums, through their required contribution of $186 per month before age 65 and $55 per month after age 65. Early retirees contributed 35% of the blended active and retiree premiums, through their required contribution of $260 per month before age 65 and $78 per month after age 65. Life insurance in the amount of $12,500 ($25,000 for department heads and elected officials) is provided to all retirees with a contribution of $1.46 per month. These benefits are provided by the Clayton County Board of Commissioners each year and are not statutory, contractual, or required by other authority. A separate postemployment benefit plan report is not available.

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Plan Membership. Membership of the Plan consisted of the following at June 30, 2025, the date of the latest actuarial valuation:

Active participants	2,189
Retirees and beneficiaries currently receiving benefits	917
Total	3,106

In addition, there are 6 terminated vested participants who participate in the medical or dental plans paying the full COBRA cost, and 30 terminated vested participants who continue to participate in the life insurance plan paying the full life insurance premium.

Funding Policy. The contribution requirements of Plan members and the County are established and may be amended by the Board of Commissioners. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to pre-fund benefits as determined annually by the Board of Commissioners. For fiscal year ended June 30, 2025, the County contributed $7,333,000 to the plan for current year benefits, and no additional amount to pre-fund benefits.

Total OPEB Liability of the County. The County's total OPEB liability was measured as of June 30, 2024, and was based on a rollforward of actuarial valuation results as of June 30, 20243 and updated assumptions described below.

Actuarial assumptions. The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	3.93%
Healthcare Cost Trend Rate:	7.00% - 4.50%, Ultimate Trend in 2032 (Pre-Medicare)
Salary Increase:	2.50% to 4.75%, including inflation
Participation rate:	80%

Mortality rates for healthy, nonsafety annuitants were based on Headcount-Weighted Pub-2010 General Employees Retiree, Below Median Mortality Table, with a 2.85% load, projected on a fully generational basis with the MP-2021 Improvement Scale published by the Society of Actuaries. For all other participant types, Headcount-Weighted Pub-2010 classifications (Public Safety Retiree, General Employee, Nonsafety Disabled, Safety Disabled, and Surviving Beneficiaries) was used.

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Discount rate. The discount rate used to measure the total OPEB liability was 3.93%, which was a decrease from the discount rate of 4.13% utilized for the previous valuation. This rate was based on the Bond Buyer 20 Index as of June 30, 2024.

Changes in the Total OPEB Liability of the County. The changes in the total OPEB liability of the County for the year ended June 30, 2025 were as follows:

	Total OPEB Liability
Balance at June 30, 2023	$ 155,178,000
Changes for the year:	
Service costs	5,296,000
Interest	6,472,000
Experience differences	589,000
Assumption changes	4,788,000
Benefit payments	(7,608,000)
Net changes	9,537,000
Balance at June 30, 2024	$ 164,715,000

The required schedule of changes in the County's total OPEB liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about the total OPEB liability.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB Liability	$ 189,435,000	$ 164,715,000	$ 144,767,000

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7.50% decreasing to 3.50%) or 1-percentage-point higher (9.50% decreasing to 5.50%) than the current healthcare cost trend rates:

	1% Decrease (7.50% decreasing to 3.50%)	Healthcare Trend Rate (8.50% decreasing to 4.50%)	1% Increase (9.50% decreasing to 5.50%)
Total OPEB Liability	$ 151,484,000	$ 164,715,000	$ 174,189,000

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2025, and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the County recognized OPEB expense of ($9,189,000). At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	$ 4,502,000	$ 41,131,000
Experience differences	483,000	4,971,000
Employer contributions, subsequent to measurement date	7,333,000	-
Total	$ 12,318,000	$ 46,102,000

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

County contributions made subsequent to the measurement date of the total OPEB liability but before the end of the County's fiscal year are reported as deferred outflows of resources and will be recognized as a reduction of the total OPEB liability in the County's fiscal year ending June 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2026	$ (19,937,000)
2027	(15,371,000)
2028	(5,856,000)
2029	(485,000)
2030	532,000
Total	$ (41,117,000)

F. Risk Management

The County is exposed to various risks of loss related to: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County does not purchase primary coverage and assumes the risk for the retention amount of the purchased excess commercial insurance for all risks of loss. The County is self-insured for workers' compensation only and self-funded for the group health plan. Excess policies are purchased on these lines of coverage in excess of self-insured limits. Settled claims resulting from these risks have exceeded commercial insurance coverage in the past three fiscal years on the liability only and there have been no significant reductions in insurance coverage from coverage in the prior year.

G. Litigation

The County is a defendant in various legal actions related to claims for alleged damages to persons and property, civil rights violations, and other similar types of actions arising in the course of normal County operations. The total range of reasonably possible losses stemming from these cases is between $15,075,000 and $17,525,000.

H. Hotel/Motel Lodging Tax

During the year ended June 30, 2025, the County levied an 8% lodging tax. O.C.G.A. §48-13-51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. The County collected $2,299,423 of lodging tax during the year ended June 30, 2025. Of this amount, $2,081,921, or 91% was used for the promotion of tourism.

NOTE IV. OTHER INFORMATION (CONTINUED)

I. Joint Venture

Under Georgia law, the County, in conjunction with other cities and counties in the Atlanta, Georgia area, is a member of the Atlanta Regional Commission ("ARC"). Dues to the ARC are assessed at the County level and are, accordingly, paid by Clayton County. The County's membership dues paid to the ARC for the year ended June 30, 2025, were $366,788. Membership in the ARC is required by the O.C.G.A. §50-8-34, which provides for the organizational structure of the ARC. The ARC board membership includes the chief elected official of each county and various municipalities of the area. O.C.G.A. §50-9-30.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements of the ARC may be obtained from ARC, 40 Courtland Street Northeast, Atlanta, Georgia 30303.

J. Related Organizations

The County's Board of Commissioners is responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations do not extend beyond making these appointments. The Board of Commissioners appoints all of the board members of the Board of Family and Children Services and the Clayton County Water Authority.

K. Tax Abatement Agreements

GASB Statement No. 77, *Tax Abatement Disclosures*, requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. As of June 30, 2025, the County did not have any such agreements, either entered into by the County or by other governments that exceeded the quantitative threshold for disclosure.

L. Conduit Debt

The Development Authority issues limited obligation taxable and tax-exempt revenue bonds for the express purpose of providing capital financing to diverse business and community institutions that are not a part of the Development Authority's financial reporting entity. The conduit debt obligations bear the name of the Development Authority; however, the Development Authority has no obligation for such debt beyond the resources provided by the loans with businesses and institutions on whose behalf they are issued. The revenue bonds and interest thereon do not constitute a debt, a general obligation or a pledge of the faith and credit of the Development Authority. The obligation is payable solely from the revenues and assets pledged to the Development Authority for payment of such bonds.

During 2024, the Authority issued bonds to help one business expand in the County. The aggregate principal amount payable for the revenue bonds issued and outstanding at December 31, 2024 is $491,086,440.

NOTE IV. OTHER INFORMATION (CONTINUED)

M. Accounting Changes and Error Corrections

Change in Accounting Principle. During the current fiscal year, the County and the Landfill Authority, a discretely presented component unit, implemented GASB 101 for recording compensated absences. Due to the implementation in the current year, the County and the Landfill Authority restated net position previously reported in the County's financial statements for the fiscal year ended June 30, 2024. The impact of this change in accounting principle on beginning net position is shown below.

Error Corrections. During the current fiscal year, the Development Authority of Clayton County (the "Authority"), a blended component unit, identified an error in the financial reporting of assets and net position as of December 31, 2024. Assets in the Authority's name and under its control were not previously reported in its accounting records.

As previously reported in the County's financial statements for the fiscal year ended June 30, 2024, the Authority's capital assets, net of accumulated depreciation, were understated by $11,482,741; bonds payable was understated by $15,755,000; accrued interest payable was understated by $198,556; leases receivable were understated by $16,030,503; property held for resale was understated by $188,662; cash was understated by $3,335,845; interest receivable was understated by $49,957; accounts receivable was understated by $40,000; accounts payable was overstated by $44,639; and deferred inflows of resources was understated by $14,963,463.

The effect of the change in accounting principle and correction of errors referenced above are shown in the table below.

	Reporting Units Affected by Restatements of Beginning Balances	
	Funds	Government-Wide
	Governmental Funds	Governmental Activities
June 30, 2024, as previously reported	$ 365,177,490	$ 588,900,051
Change in accounting principle	-	(10,117,818)
Error correction	4,726,143	255,327
June 30, 2024, as restated	$ 369,903,633	$ 579,037,560

	Discretely Presented Component Units	
	Landfill Authority	Board of Health
June 30, 2024, as previously reported	$ 7,838,477	$ 3,902,485
Change in accounting principle	(34,219)	-
June 30, 2024, as restated	$ 7,804,258	$ 3,902,485

NOTE IV. OTHER INFORMATION (CONTINUED)

M. Accounting Changes and Error Corrections (Continued)

Change in Major Funds. In the current fiscal year, the County's Other County Grants Fund no longer meets the definition of a major fund. Additionally, the Development Authority, a blended component unit, was reported as a nonmajor fund in the prior fiscal year but meets the definition of a major fund in the current fiscal year. The effect of these changes on the financial reporting entity is shown below.

	Other County Grants Funds	Development Authority	Nonmajor Governmental Funds
June 30, 2024, as previously reported	$ 10,260,071	$ -	$ 45,420,718
Change from major to nonmajor fund	(10,260,071)	-	10,260,071
Change from nonmajor to major fund	-	11,006,236	(11,006,236)
June 30, 2024, as restated	$ -	$ 11,006,236	$ 44,674,553



Required Supplementary Information

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
CLAYTON COUNTY PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30,

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2025	2024	2023	2022	2021
County's proportion of the net pension liability	84.98%	85.15%	85.45%	84.59%	86.37%
County's proportionate share of the net pension liability	$ 325,594,950	$ 325,362,985	$ 342,184,970	$ 464,775,384	$ 192,930,768
County's covered payroll during the measurement period	$ 155,530,972	$ 146,394,667	$ 129,774,257	$ 126,925,500	$ 117,358,476
County's proportionate share of the net pension liability as a percentage of its covered payroll	209.34%	222.25%	263.68%	366.18%	164.39%
Plan fiduciary net position as a percentage of the total pension liability	61.08%	58.80%	55.06%	45.37%	71.37%

	2020	2019	2018	2017	2016
County's proportion of the net pension liability	83.44%	83.41%	83.57%	84.03%	84.49%
County's proportionate share of the net pension liability	$ 282,845,551	$ 216,192,088	$ 188,424,305	$ 177,355,171	$ 194,920,519
County's covered payroll during the measurement period	$ 106,755,698	$ 109,454,240	$ 100,009,226	$ 95,143,209	$ 95,665,634
County's proportionate share of the net pension liability as a percentage of its covered payroll	264.95%	197.52%	188.41%	186.41%	203.75%
Plan fiduciary net position as a percentage of the total pension liability	56.83%	63.17%	66.19%	66.19%	61.87%

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
CLAYTON COUNTY PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30,

SCHEDULE OF CONTRIBUTIONS

	2025	2024	2023	2022	2021
Contractually required contribution	$ 33,439,159	$ 31,239,150	$ 24,233,272	$ 22,109,190	$ 23,043,638
Contributions in relation to the contractually required contribution	33,439,159	31,239,150	24,233,272	22,109,190	23,043,638
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 155,530,972	$ 146,394,667	$ 129,774,257	$ 126,925,500	$ 117,358,476
Contributions as a percentage of covered payroll	21.50%	21.34%	18.67%	17.42%	19.64%

	2020	2019	2018	2017	2016
Contractually required contribution	$ 15,915,688	$ 16,056,255	$ 14,343,787	$ 14,173,625	$ 13,996,694
Contributions in relation to the contractually required contribution	15,915,688	16,056,255	14,343,787	14,173,625	13,996,694
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 106,755,698	$ 109,454,240	$ 100,009,226	$ 95,143,209	$ 95,665,634
Contributions as a percentage of covered payroll	14.91%	14.67%	14.34%	14.90%	14.63%

Notes to the Schedule:

A. Valuation date: Actuarially determined contributions are calculated as of the beginning of the fiscal year in which contributions are made. The actuarially determined contribution for the fiscal year ended June 30, 2025 is based on the July 1, 2024 actuarial valuation.

B. Changes of assumptions used to determine the actuarially determined contribution: Salary increases were changed from 4.75% for the valuation year beginning July 1, 2023 to 6.75% for the valuation year beginning July 1, 2024.

C. Methods and assumptions used to determine the actuarially determined contribution:

Actuarial cost method	Projected Unit Credit Cost Method	
Amortization method	Level percentage of payroll, open	
Amortization period	25 years	
Asset valuation method	Actuarial value as specified in the July 1, 2024 Actuarial Valuation Report for Clayton County, Georgia Public Employees' Retirement System	
Administrative expenses	0.350% of payroll	
Inflation	2.75% per annum	
Salary increases	Valuation Year beginning 7/1/2024	2.50%
	Valuation Year beginning 7/1/2025 and thereafter	4.75%
Investment rate of return	7.50%, net of pension plan investment expenses	
Retirement and termination rate	As specified in the July 1, 2024 actuarial report for Clayton County Public Employees' Retirement System	
Mortality	Non-Safety Retirees: Pub-2010 Amount Weighted General Retiree Below-Median Table with a load of 2.85%, projected with Mortality Improvement Scale MP-2021	
	Non-Safety Non-Annuitants: Pub-2010 Amount Weighted General Employee Below-Median Table, projected with Mortality Improvement Scale MP-2021	
	Non-Safety Disabled Participants: Pub-2010 Amount Weighted Non-safety Disabled Retiree table, projected with Mortality Improvement Scale MP-2021	
	Safety Retirees: Pub-2010 Amount Weighted General Retiree Below-Median Table, projected with Mortality Improvement Scale MP-2021	
	Safety Non-Annuitants: Pub-2010 Amount Weighted Public Safety Employee Below-Median table, projected with Mortality Improvement Scale MP-2021	
	Safety Disabled Participants: Pub-2010 Amount Weighted Public Safety Disabled Retiree table, projected with Mortality Improvement Scale MP-2021	
	Survivor Beneficiaries: Pub-2010 Amount Weighted Contingent Survivor Below-Median table, projected with Mortality Improvement Scale MP-2021	

CLAYTON COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30,

SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

	2025	2024	2023	2022	2021
Total OPEB liability					
Service cost	$ 5,296,000	$ 5,052,000	$ 8,408,000	$ 8,852,000	$ 8,268,000
Interest	6,472,000	6,837,000	4,814,000	6,798,000	6,741,000
Differences between expected and actual experience	589,000	(3,222,000)	(440,000)	(9,556,000)	(2,243,000)
Changes of assumptions	4,788,000	(11,492,000)	(55,853,000)	(34,553,000)	5,462,000
Benefit payments	(7,608,000)	(8,150,000)	(6,324,000)	(5,405,000)	(4,320,000)
Net change in total OPEB liability	9,537,000	(10,975,000)	(49,395,000)	(33,864,000)	13,908,000
Total OPEB liability - beginning	155,178,000	166,153,000	215,548,000	249,412,000	235,504,000
Total OPEB liability - ending (a)	$ 164,715,000	$ 155,178,000	$ 166,153,000	$ 215,548,000	$ 249,412,000
Covered-employee payroll	$ 143,397,738	$ 134,330,434	$ 123,692,785	$ 120,729,977	$ 116,622,370
County's total OPEB liability as a percentage of covered-employee payroll	115%	116%	134%	179%	214%

	2020	2019
Total OPEB liability		
Service cost	$ 10,254,000	$ 9,621,000
Interest	7,358,000	7,200,000
Differences between expected and actual experience	(9,842,000)	(2,350,000)
Changes of assumptions	(6,675,000)	6,033,000
Benefit payments	(4,471,000)	(4,013,000)
Net change in total OPEB liability	(3,376,000)	16,491,000
Total OPEB liability - beginning	238,880,000	222,389,000
Total OPEB liability - ending (a)	$ 235,504,000	$ 238,880,000
Covered-employee payroll	$ 108,740,320	$ 102,869,940
County's total OPEB liability as a percentage of covered-employee payroll	217%	232%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.



Combining and Individual Fund Statements and Schedules

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

Combining financial statements for each individual fund of a fund type presented in the preceding combining financial statements by fund type

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

Budgetary comparison schedules for nonmajor special revenue funds with annual appropriated budgets

Budgetary comparison schedule for the debt service fund

Internal Service Funds

Combining financial statements

Custodial Funds

Combining financial statements

Discretely Presented Component Unit – Landfill Authority

Statement of cash flows for the Landfill Authority



Nonmajor Governmental Funds

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 43,520,308	$ 2,043,021	$ 42,995,722	$ 88,559,051
Accounts receivable	-	-	105,674	105,674
Grants receivable	10,293,282	-	-	10,293,282
Taxes receivable, net	94,275	-	-	94,275
Due from other governments	715,000	-	-	715,000
Due from organizations	109,981	-	-	109,981
Prepaid items	22,211	-	-	22,211
Total assets	$ 54,755,057	$ 2,043,021	$ 43,101,396	$ 99,899,474
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 5,244,665	$ -	$ 702,475	$ 5,947,140
Accrued liabilities	154,777	-	-	154,777
Interfund payables	1,450,000	1,990,000	17,000	3,457,000
Construction retainage payable	149,644	-	863,058	1,012,702
Unearned grant revenue	892,038	-	-	892,038
Total liabilities	7,891,124	1,990,000	1,582,533	11,463,657
Deferred Inflows of Resources				
Unavailable revenue - property taxes	89,997	-	-	89,997
Total deferred inflows of resources	89,997	-	-	89,997
Fund Balances				
Nonspendable:				
Prepaid items	22,211	-	-	22,211
Restricted for:				
Capital projects	-	-	41,518,863	41,518,863
Debt service	-	53,021	-	53,021
Tourism promotion	4,525,702	-	-	4,525,702
Public safety	13,545,003	-	-	13,545,003
Jail construction/staffing	1,208,745	-	-	1,208,745
Health and welfare programs	2,159,004	-	-	2,159,004
Law library materials	504,358	-	-	504,358
Technology	653,707	-	-	653,707
Street lights	5,565,582	-	-	5,565,582
Economic development	5,262,130	-	-	5,262,130
Grant programs	13,484,726	-	-	13,484,726
Unassigned (deficit)	(157,232)			(157,232)
Total fund balances	46,773,936	53,021	41,518,863	88,345,820
Total liabilities, deferred inflows of resources, and fund balances	$ 54,755,057	$ 2,043,021	$ 43,101,396	$ 99,899,474

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues:				
Property taxes	$ 2,895,367	$ -	$ -	$ 2,895,367
Other taxes	2,299,423	-	-	2,299,423
Intergovernmental	25,008,980	-	-	25,008,980
Charges for services	6,268,536	-	-	6,268,536
Fines and forfeitures	1,596,911	-	-	1,596,911
Investment earnings	8,369	-	1,787,995	1,796,364
Other revenue	470,263	-	474,589	944,852
Total revenues	38,547,849	-	2,262,584	40,810,433
Expenditures:				
Current:				
General government	2,200,016	-	-	2,200,016
Courts and law enforcement	3,310,873	-	-	3,310,873
Public safety	5,641,031	-	-	5,641,031
Transportation and development	14,786,537	-	1,016,939	15,803,476
Parks and recreation	45,461	-	8,340	53,801
Health and welfare	5,656,202	-	32,672	5,688,874
Libraries	869,791	-	-	869,791
Intergovernmental	919,086	-	-	919,086
Debt service	242,069	14,451,895	-	14,693,964
Capital outlay	2,185,572	-	4,930,814	7,116,386
Total expenditures	35,856,638	14,451,895	5,988,765	56,297,298
Excess (deficiency) of revenues over expenditures	2,691,211	(14,451,895)	(3,726,181)	(15,486,865)
Other financing sources (uses):				
Transfers in	896,172	14,452,587	-	15,348,759
Transfers out	(1,488,000)	-	-	(1,488,000)
Total other financing sources (uses)	(591,828)	14,452,587	-	13,860,759
Net change in fund balances	2,099,383	692	(3,726,181)	(1,626,106)
Fund Balances, beginning of year	45,420,718	52,329	45,245,044	90,718,091
Adjustment - change to reporting entity	(746,165)	-	-	(746,165)
Fund Balances, beginning of year, as restated	44,674,553	52,329	45,245,044	89,971,926
Fund Balances, end of year	$ 46,773,936	$ 53,021	$ 41,518,863	$ 88,345,820

CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2025

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
ASSETS						
Cash and cash equivalents	$ 2,530,068	$ 2,889,750	$ 10,779,781	$ 559,135	$ 906,753	$ 1,160,023
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	700,000	-	-	-
Due from organizations	-	-	14,191	-	-	48,722
Prepaid items	-	-	8,446	13,615	-	-
Total assets	$ 2,530,068	$ 2,889,750	$ 11,502,418	$ 572,750	$ 906,753	$ 1,208,745
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 454,156	$ 285,610	$ 88,579	$ 774	$ 16,356	$ -
Accrued liabilities	4,350	-	87,634	-	1,861	-
Due to other funds	150,000	-	-	-	-	-
Unrealized grant income	-	-	-	-	-	-
Due to organizations	-	-	-	-	-	-
Total liabilities	608,506	285,610	176,213	774	18,217	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCES						
Nonspendable:						
Prepaid items	-	-	8,446	13,615	-	-
Restricted for:						
Tourism promotion	1,921,562	2,604,140	-	-	-	-
Public safety	-	-	11,317,759	558,361	888,536	-
Jail construction/staffing	-	-	-	-	-	1,208,745
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Total fund balance	1,921,562	2,604,140	11,326,205	571,976	888,536	1,208,745
Total liabilities, deferred inflows of resources and fund balances	$ 2,530,068	$ 2,889,750	$ 11,502,418	$ 572,750	$ 906,753	$ 1,208,745

(Continued)

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ 69,861	$ 236,338	$ 1,125,294	$ 623,809	$ 18,246	$ 659,604	$ 50,563
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	15,000
-	3,173	-	37,895	-	-	-
-	150	-	-	-	-	-
$ 69,861	$ 239,661	$ 1,125,294	$ 661,704	$ 18,246	$ 659,604	$ 65,563
$ -	$ 980	$ 1,461	$ 1,619	$ -	$ 5,897	$ 3,990
-	-	3,161	9,964	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	980	4,622	11,583	-	5,897	3,990
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	150	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
69,861	238,531	1,120,672	650,121	18,246	-	61,573
-	-	-	-	-	-	-
-	-	-	-	-	653,707	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
69,861	238,681	1,120,672	650,121	18,246	653,707	61,573
$ 69,861	$ 239,661	$ 1,125,294	$ 661,704	$ 18,246	$ 659,604	$ 65,563

CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2025

	Other County Grants	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District
ASSETS						
Cash and cash equivalents	$ 7,742,413	$ 1,792,613	$ 32,756	$ 510,637	$ 5,576,410	$ 88,359
Grants receivable	8,361,211	340,484	1,591,587	-	-	-
Taxes receivable, net	-	-	-	-	94,275	-
Due from other governments	-	-	-	-	-	-
Due from organizations	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	$ 16,103,624	$ 2,133,097	$ 1,624,343	$ 510,637	$ 5,670,685	$ 88,359
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 3,615,206	$ 62,260	$ 471,649	$ 5,144	$ 11,207	$ -
Accrued liabilities	31,752	1,095	9,926	1,135	3,899	-
Due to other funds	-	-	1,300,000	-	-	-
Construction retainage payable	149,644	-	-	-	-	-
Unearned grant revenue	892,038	-	-	-	-	-
Total liabilities	4,688,640	63,355	1,781,575	6,279	15,106	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes		-	-	-	89,997	-
Total deferred inflows of resources		-	-	-	89,997	-
FUND BALANCES						
Nonspendable:						
Prepaid items	-	-	-	-	-	-
Restricted for:						
Tourism promotion		-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	504,358	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	5,565,582	-
Economic development	-	-	-	-	-	88,359
Grant programs	11,414,984	2,069,742	-	-	-	-
Unassigned (deficit)	-	-	(157,232)	-	-	-
Total fund balance	11,414,984	2,069,742	(157,232)	504,358	5,565,582	88,359
Total liabilities, deferred inflows of resources and fund balances	$ 16,103,624	$ 2,133,097	$ 1,624,343	$ 510,637	$ 5,670,685	$ 88,359

Central Clayton Tax Allocation District	Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Sheriff Department of Justice	Development Authority	Total
$ 5,058,543	$ 219,777	$ 15,870	$ 93,358	$ 780,347	$ -	$ 43,520,308
-	-	-	-	-	-	10,293,282
-	-	-	-	-	-	94,275
-	-	-	-	-	-	715,000
-	-	6,000	-	-	-	109,981
-	-	-	-	-	-	22,211
$ 5,058,543	$ 219,777	$ 21,870	$ 93,358	$ 780,347	$ -	$ 54,755,057
$ -	$ 219,777	$ -	$ -	$ -	$ -	$ 5,244,665
-	-	-	-	-	-	154,777
-	-	-	-	-	-	1,450,000
-	-	-	-	-	-	149,644
-	-	-	-	-	-	892,038
-	219,777	-	-	-	-	7,891,124
-	-	-	-	-	-	89,997
-	-	-	-	-	-	89,997
-	-	-	-	-	-	22,211
-	-	-	-	-	-	4,525,702
-	-	-	-	780,347	-	13,545,003
-	-	-	-	-	-	1,208,745
-	-	-	-	-	-	2,159,004
-	-	-	-	-	-	504,358
-	-	-	-	-	-	653,707
-	-	-	-	-	-	5,565,582
5,058,543	-	21,870	93,358	-	-	5,262,130
-	-	-	-	-	-	13,484,726
-	-	-	-	-	-	(157,232)
5,058,543	-	21,870	93,358	780,347	-	46,773,936
$ 5,058,543	$ 219,777	$ 21,870	$ 93,358	$ 780,347	$ -	$ 54,755,057

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
REVENUES						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	862,284	1,437,139	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	5,526,565	-	-	-
Fines and forfeitures	-	-	-	353,288	185,750	598,540
Investment earnings	-	-	-	925	-	-
Other revenue	-	9,875	301,784	-	-	-
Total revenues	862,284	1,447,014	5,828,349	354,213	185,750	598,540
EXPENDITURES						
Current						
General government	476,639	1,283,247	-	-	100,000	-
Courts and law enforcement	-	-	-	19,858	103,065	-
Public safety	-	-	5,025,400	144,641	82,580	-
Transportation and development	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Libraries	-	-	-	-	-	-
Intergovernmental	-	-	300,000	-	-	-
Debt Service	7,503	-	234,566	-	-	-
Capital outlay	-	14,532	62,000	-	54,013	38,740
Total expenditures	484,142	1,297,779	5,621,966	164,499	339,658	38,740
Excess (deficiency) of revenues over expenditures	378,142	149,235	206,383	189,714	(153,908)	559,800
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(450,000)	-	-	-	-	(1,000,000)
Total other financing sources (uses)	(450,000)	-	-	-	-	(1,000,000)
Net change in fund balances	(71,858)	149,235	206,383	189,714	(153,908)	(440,200)
FUND BALANCES, beginning of year	1,993,420	2,454,905	11,119,822	382,262	1,042,444	1,648,945
Adjustment - change to reporting entity	-	-	-	-	-	-
FUND BALANCES, beginning of year, as restated	1,993,420	2,454,905	11,119,822	382,262	1,042,444	1,648,945
FUND BALANCES, end of year	$ 1,921,562	$ 2,604,140	$ 11,326,205	$ 571,976	$ 888,536	$ 1,208,745

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	56,250
12,689	-	332,005	-	-	152,261	-
-	57,684	-	401,649	-	-	-
-	-	-	-	-	-	-
-	20,853	3,640	-	-	-	-
12,689	78,537	335,645	401,649	-	152,261	56,250
-	7,350	-	-	-	-	-
500	36,733	198,889	599,846	-	148,967	59,136
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
500	44,083	198,889	599,846	-	148,967	59,136
12,189	34,454	136,756	(198,197)	-	3,294	(2,886)
-	-	-	493,760	-	-	2,886
-	-	-	-	-	-	-
-	-	-	493,760	-	-	2,886
12,189	34,454	136,756	295,563	-	3,294	-
57,672	204,227	983,916	354,558	18,246	650,413	61,573
-	-	-	-	-	-	-
57,672	204,227	983,916	354,558	18,246	650,413	61,573
$ 69,861	$ 238,681	$ 1,120,672	$ 650,121	$ 18,246	$ 653,707	$ 61,573

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Other County Grants	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District
REVENUES						
Property taxes	$ -	$ -	$ -	$ -	$ 1,731,885	$ -
Other taxes	-	-	-	-	-	-
Intergovernmental	19,121,563	945,963	4,885,204	-	-	-
Charges for services	-	111	-	244,905	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	-	7,444	-
Other revenue	-	-	45,640	18,302	-	-
Total revenues	19,121,563	946,074	4,930,844	263,207	1,739,329	-
EXPENDITURES						
Current						
General government	1,503	-	-	-	331,277	-
Courts and law enforcement	2,004,594	-	-	139,285	-	-
Public safety	388,410	-	-	-	-	-
Transportation and development	14,786,537	-	-	-	-	-
Parks and recreation	45,461	-	-	-	-	-
Health and welfare	-	1,064,783	4,591,419	-	-	-
Libraries	869,791	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	182,443	-	927,550	-	-	-
Total expenditures	18,278,739	1,064,783	5,518,969	139,285	331,277	-
Excess (deficiency) of revenues over expenditures	842,824	(118,709)	(588,125)	123,922	1,408,052	-
OTHER FINANCING SOURCES (USES)						
Transfers in	312,089	87,437	-	-	-	-
Transfers out	-	-	-	-	(38,000)	-
Total other financing sources (uses)	312,089	87,437	-	-	(38,000)	-
Net change in fund balances	1,154,913	(31,272)	(588,125)	123,922	1,370,052	-
FUND BALANCES, beginning of year	-	2,101,014	430,893	380,436	4,195,530	88,359
Adjustment - change to reporting entity	10,260,071	-	-	-	-	-
FUND BALANCES, beginning of year, as restated	10,260,071	2,101,014	430,893	380,436	4,195,530	88,359
FUND BALANCES, end of year	$ 11,414,984	$ 2,069,742	$ (157,232)	$ 504,358	$ 5,565,582	$ 88,359

Central Clayton Tax Allocation District	Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Sheriff Department of Justice	Development Authority	Total
$ -	$ 619,086	$ 544,396	$ -	$ -	$ -	$ 2,895,367
-	-	-	-	-	-	2,299,423
-	-	-	-	-	-	25,008,980
-	-	-	-	-	-	6,268,536
-	-	-	-	-	-	1,596,911
-	-	-	-	-	-	8,369
-	-	-	-	70,169	-	470,263
-	619,086	544,396	-	70,169	-	38,547,849
-	-	-	-	-	-	2,200,016
-	-	-	-	-	-	3,310,873
-	-	-	-	-	-	5,641,031
-	-	-	-		-	14,786,537
-	-	-	-	-	-	45,461
-	-	-	-	-	-	5,656,202
-	-	-	-		-	869,791
-	619,086	-	-	-	-	919,086
-	-	-	-	-	-	242,069
-	-	906,294	-	-	-	2,185,572
-	619,086	906,294	-	-	-	35,856,638
-	-	(361,898)	-	70,169	-	2,691,211
-	-	-	-	-	-	896,172
-	-	-	-	-	-	(1,488,000)
-	-	-	-	-	-	(591,828)
-	-	(361,898)	-	70,169	-	2,099,383
5,058,543	-	383,768	93,358	710,178	11,006,236	45,420,718
-	-	-	-	-	(11,006,236)	(746,165)
5,058,543	-	383,768	93,358	710,178	-	44,674,553
$ 5,058,543	$ -	$ 21,870	$ 93,358	$ 780,347	$ -	$ 46,773,936

CLAYTON COUNTY, GEORGIA
BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
JUNE 30, 2025

	Roads and Recreation Projects Fund	2009 SPLOST Fund	2017 URA Bond Fund	2015 SPLOST Fund	Other Capital Projects Fund	Total
ASSETS						
Cash and cash equivalents	$ 6,562,991	$ 3,671,737	$ 27,449	$ 31,854,068	$ 879,477	$ 42,995,722
Accounts receivable	-	-	-	105,674	-	105,674
Total assets	$ 6,562,991	$ 3,671,737	$ 27,449	$ 31,959,742	$ 879,477	$ 43,101,396
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	$ 387,023	$ 2,557	$ -	$ 281,865	$ 31,030	$ 702,475
Construction retainage payable	647,965	20,776	-	194,317	-	863,058
Interfund payables	-	-	-	-	17,000	17,000
Total liabilities	1,034,988	23,333	-	476,182	48,030	1,582,533
FUND BALANCE						
Restricted for capital projects	5,528,003	3,648,404	27,449	31,483,560	831,447	41,518,863
Total fund balance	5,528,003	3,648,404	27,449	31,483,560	831,447	41,518,863
Total liabilities and fund balance	$ 6,562,991	$ 3,671,737	$ 27,449	$ 31,959,742	$ 879,477	$ 43,101,396

CLAYTON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Roads and Recreation Projects Fund	2009 SPLOST Fund	2017 URA Bond Fund	2015 SPLOST Fund	Other Capital Projects Fund	Total
REVENUES						
Investment earnings	$ 245,731	$ 121,180	$ -	$ 1,421,084	$ -	$ 1,787,995
Other revenue	-	-	-	410,333	64,256	474,589
Total revenues	245,731	121,180	-	1,831,417	64,256	2,262,584
EXPENDITURES						
Current						
Transportation and development	-	-	-	1,016,939	-	1,016,939
Parks and recreation	-	6,887	-	1,453	-	8,340
Health and welfare	-	-	-	-	32,672	32,672
Capital outlay	2,769,325	36,112	-	2,050,114	75,263	4,930,814
Total expenditures	2,769,325	42,999	-	3,068,506	107,935	5,988,765
Net change in fund balance	(2,523,594)	78,181	-	(1,237,089)	(43,679)	(3,726,181)
FUND BALANCE, beginning of year	8,051,597	3,570,223	27,449	32,720,649	875,126	45,245,044
FUND BALANCE, end of year	$ 5,528,003	$ 3,648,404	$ 27,449	$ 31,483,560	$ 831,447	$ 41,518,863

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Project	Original Estimated Cost (1)	Current Estimated Cost (2)	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2004 Issue					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities.	$ 40,000,000	$ 60,050,924	$ 59,678,260	$ -	$ 59,678,260
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program.	200,000,000	216,304,873	208,598,403	2,769,325	211,367,728
2004 Issue					
Other SPLOST Program Costs ****	-	1,000,000	1,372,662	-	1,372,662
2009 Issue					
Juvenile Justice Center	15,000,000	14,965,140	14,965,140	-	14,965,140
Police Precincts	6,300,000	7,237,528	7,237,175	-	7,237,175
Police Vehicles	600,000	619,379	619,379	-	619,379
Animal Control Offices and Kennels	4,100,000	4,067,895	4,067,895	-	4,067,895
Fire Department Building	4,528,000	4,912,554	4,912,554	-	4,912,554
Fire Department Apparatus	2,809,500	2,822,230	2,822,230	-	2,822,230
Correctional Facilities	1,500,000	3,461,691	3,423,843	-	3,423,843
Parks and Recreation Admin. Center	1,900,000	3,451,233	3,451,233	-	3,451,233
Park Upgrades	2,300,000	7,680,569	7,673,678	6,887	7,680,565
Green Space/Trail Land	10,000,000	5,889,950	5,889,949	-	5,889,949
Senior Center - SW Clayton Area	8,000,000	4,848,007	4,848,007	-	4,848,007
Senior Center - NE Clayton Area	8,000,000	6,323,453	6,301,771	-	6,301,771
NE Clayton Branch Library	5,100,000	3,394,667	3,394,667	-	3,394,667
NW Clayton Branch Library	7,650,000	6,184,679	6,136,365	1,760	6,138,125
Library Improvements/Renovations	1,000,000	965,910	965,909	-	965,909
Public Safety Digital Network	23,000,000	22,885,977	22,885,977	-	22,885,977
County Record Center Building	1,800,000	1,762,904	1,342,526	4,201	1,346,727
County Fueling Center	3,000,000	4,539,873	4,525,576	-	4,525,576
Transportation and Development Projects	125,477,500	99,348,580	96,297,803	30,151	96,327,954
Other SPLOST Program Costs ***	-	2,098,817	2,098,817	-	2,098,817
City of Lake City	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Jonesboro	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Morrow	9,860,000	8,658,894	8,658,894	-	8,658,894
City of College Park	2,900,000	2,546,733	2,546,733	-	2,546,733
City of Lovejoy	3,335,000	2,928,743	2,928,743	-	2,928,743
City of Riverdale	16,240,000	14,261,707	14,261,707	-	14,261,707
City of Forest Park	28,420,000	24,957,987	24,957,987	-	24,957,987
2015 Issue					
Southern Regional Medical Ctr.	50,000,000	46,449,554	46,078,947	-	46,078,947
Trade Ctr. and Small Business Incubator	5,000,000	4,024,807	3,506,020	33,373	3,539,393
Welcome To Clayton Co. Signage	300,000	282,041	246,872	35,169	282,041
Building Repairs and Remodel	635,000	2,258,428	1,699,467	-	1,699,467
VIP Complex at International Park	5,000,000	7,323,400	3,420,301	-	3,420,301
Full TV Station Remodel (CCTV23)	200,000	200,000	85,219	-	85,219
Park Land and Greenway Acquisition/Development	15,000,000	20,727,086	20,629,673	81,828	20,711,501
Countywide Dog Parks	250,000	271,751	271,751	-	271,751
County Information Technology Ctr.	7,000,000	6,549,427	6,230,970	-	6,230,970
County Enterprise Software System	16,000,000	17,147,007	16,945,264	-	16,945,264
Comprehensive Justice Management and Information System	10,000,000	10,840,000	10,839,999	-	10,839,999
Jail Security/Access Control/Video Surveillance System	2,035,901	2,795,258	2,785,149	-	2,785,149
Modernization of Public Safety and Public Service Fleet	20,000,000	18,144,000	18,125,452	6,860	18,132,312
Transportation and Development Road and Sidewalk Projects	86,534,279	88,358,762	62,440,241	2,500,943	64,941,184
Other SPLOST Program Costs **	-	8,526,316	8,274,764	-	8,274,764
City of Lake City	2,749,774	2,894,169	2,894,169	-	2,894,169
City of Jonesboro	4,955,039	5,215,235	5,215,235	-	5,215,235
City of Morrow	6,751,921	7,106,474	7,106,474	-	7,106,474
City of College Park	1,334,050	1,404,102	1,404,102	-	1,404,102
City of Lovejoy	6,151,921	6,506,474	6,506,474	-	6,506,474
City of Riverdale	12,972,461	13,805,946	13,805,946	-	13,805,946
City of Forest Park	19,384,548	20,402,459	20,402,459	-	20,402,459

(Continued)

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

2021 Issue	Original Estimated Cost (1)	Current Estimated Cost (2)	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
County Administration Building	$ 40,000,000	$ 40,000,000	$ 4,649,943	$ 199,500	$ 4,849,443
Police Department Training Academy	3,000,000	3,000,000	-	56,900	56,900
Public Safety Water Rescue Training Ctr	450,000	450,000	40,600	17,400	58,000
Library in Rex Area	7,000,000	7,000,000	-	-	-
Winter Weather Supply and Storage Bldg	500,000	500,000	-	-	-
Anvil Block Rd Government Fueling Station	325,000	325,000	-	-	-
Fire Station 1	5,000,000	7,600,000	146,790	4,572,710	4,719,500
Fire Station 2	4,000,000	4,000,000	169,111	5,936	175,047
Sector 4 Precinct	4,000,000	4,000,000	-	25,243	25,243
Pedestrian Bridges	4,000,000	3,500,000	-	-	-
Clayton County Mental Health Infrastructure	7,000,000	6,500,000	-	-	-
Clayton Center Crisis Stabilization Unit or Behavioral Health Crisis Center	5,000,000	4,478,871	152,401	-	152,401
School System Arena	10,000,000	10,000,000	10,000,000	-	10,000,000
Roof Repair, Flooring, Electrical, Sewer and Heating, Ventilation and Air Conditioning System Upgrades for Harold Banke Justice Complex	2,000,000	1,434,805	1,434,805	-	1,434,805
Rex Park Facility Update	250,000	396,284	3,647	256,124	259,771
Morrow-Lake City Park Facility Update	200,000	321,744	3,647	212,632	216,279
Replacement of Facilities at Rum Creek Park	250,000	428,076	3,647	209,987	213,634
Upgrades to Heating, Ventilation and Air Conditioning Systems for Annex 3, Annex 2, Police Department Headquarters and Frank Bailey Center	575,000	972,566	521,395	442,396	963,791
Roof Replacement at Steve Lundquist Aquatics Center and Annex 2	350,000	468,106	468,106	-	468,106
Annex 3 Window Sealing	120,000	123,270	123,270	-	123,270
Structural Restoration of Virginia Stephens House	250,000	167,547	167,547	-	167,547
Fleet Maintenance Facility Expansion	750,000	750,000	232,101	156	232,257
Renovation of Shelnutt Building	500,000	819,993	379,029	160,821	539,850
Flooring Replacement at Frank Bailey Senior Center and Charlie Griswell Senior Center	200,000	249,523	249,523	-	249,523
Restoration and Facility Upgrades to Reynolds Nature Reserve	200,000	203,537	203,537	-	203,537
Restoration and Facility Upgrades to VIP Complex	5,000,000	5,506,523	336,645	141,606	478,251
Annex 3 Door Replacement	100,000	85,653	85,653	-	85,653
County Network Infrastructure Replacement	2,000,000	2,000,000	1,915,954	57,648	1,973,602
Greenspace Acquisition	10,000,000	9,250,960	1,545,183	1,028,683	2,573,866
Park Maintenance Fleet Equipment	400,000	400,000	-	-	-
Parks and Recreation Technology Enhancements	250,000	250,000	-	-	-
Park Improvements	4,000,000	3,666,936	729,025	731,799	1,460,824
Playground Remodel and Replacements	1,500,000	1,145,645	-	1,145,096	1,145,096
Fixed Automated License Plate Reader System	300,000	300,000	-	-	-
Bullet Trap System Project	750,000	750,000	-	-	-
Public Safety Radio System	5,000,000	6,850,568	3,963,064	2,858,531	6,821,595
Replacement of Five Prison Transport Vans and Equipment	115,000	285,405	285,405	-	285,405
Bell Helicopter	5,400,000	5,400,000	5,387,782	-	5,387,782
Personal Patrol Vehicle Program	3,100,000	3,100,000	2,903,009	47,595	2,950,604
CCFES Aerial Replacement Program	4,000,000	4,136,000	4,136,000	-	4,136,000
Purchase of Vehicles and Equipment for Public Safety Purposes	24,500,000	23,329,595	11,236,565	1,261,948	12,498,513
Remote Fuel Stations Upgrades	250,000	250,000	-	-	-
Transportation Projects Which Include Road Resurfacing, Sidewalk, Pedestrian Crossings, Road Corridor Improvements, Intersection Improvements, Bridges, Traffic Signals, Road Signs and Markings, Operational and Safety Improvements, and Associated Equipment	54,000,000	51,080,227	6,236,579	5,794,820	12,031,399
Street Lighting and/or Pedestrian Lighting Along Commercial and Industrial Areas	2,000,000	2,000,000	-	-	-
Traffic Calming Projects for Residential Streets	2,000,000	2,000,000	54,946	-	54,946
Other SPLOST Program Costs *	-	8,147,326	5,020,775	1,275,556	6,296,331
City of Lake City	2,828,372	3,077,663	2,318,561	759,099	3,077,660
City of Jonesboro	5,096,670	5,545,885	4,178,000	1,367,881	5,545,881
City of Morrow	6,944,913	7,557,029	5,693,099	1,863,925	7,557,024
City of College Park	1,372,181	1,493,126	1,124,846	368,276	1,493,122
City of Lovejoy	6,944,913	7,557,029	5,693,099	1,863,925	7,557,024
City of Riverdale	16,326,146	17,765,106	13,383,376	4,381,728	17,765,104
City of Forest Park	19,938,621	21,695,978	16,344,705	5,351,270	21,695,975
Total Expenditures	$ 1,097,291,710	$ 1,132,415,849	$ 907,996,481	$ 41,929,688	$ 949,926,169

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Project	Original Estimated Cost (1)	Current Estimated Cost (2)	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures

NOTE: Reconciliations of SPLOST expenditures as noted above to expenditures per the Statement of Revenues, Expenditures and Changes in Fund Balance are as follows:

Total 2004 Issue expenditures from above	$ 2,769,325
Non-SPLOST expenditures funded by reimbursements from other governments:	
Capital Outlay - 2004 SPLOST Issue	-
Expenditures per the Roads and Recreation Projects Fund	$ 2,769,325
Total 2009 Issue expenditures from above	$ 42,999
Expenditures per the 2009 SPLOST Fund	$ 42,999
Total 2015 Issue expenditures from above	$ 2,658,173
Non-SPLOST expenditures funded by reimbursements from other governments:	
Capital Outlay - 2015 SPLOST Issue	410,333
Expenditures per the 2015 SPLOST Fund	$ 3,068,506
Total 2021 Issue expenditures from above	$ 36,459,191
Transfer for bond principal	12,065,000
Principal payment for financed purchase	897,153
Expenditures per the 2021 SPLOST Fund	$ 49,421,344

(1) The County's original cost estimate as specified in the resolution calling for the imposition of the sales tax.

(2) The County's current estimate of total cost for the projects. These costs are based on actual SPLOST collections and interest revenue from SPLOST proceeds and includes all costs from project inception to completion.

* Other SPLOST Program Costs include costs to facilitate and efficiently run the SPLOST Program (i.e. SPLOST Program Management $4,732,261 and Bond Interest Expense $3,415,065, and Bank Charges).

** Other SPLOST Program Costs include costs to facilitate and efficiently run the SPLOST Program (i.e. SPLOST Program Management $2,399,262, Bond Interest Expense $5,875,503 and Bank Charges).

*** Other SPLOST Program Costs include costs to facilitate and efficiently run the SPLOST Program (i.e. SPLOST Program Management $1,257,470, Advertising and Bank Charges).

**** Other SPLOST Program Costs include costs to facilitate and efficiently run the SPLOST Program (i.e. SPLOST Program Management $980,927, Advertising and Bank Charges).



Budgetary Comparison Schedules



GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance With Budget
Revenues				
Property Taxes:				
Real property taxes	$ 144,093,565	$ 150,523,250	$ 149,962,521	$ (560,729)
Personal property taxes	27,448,651	27,448,651	22,189,324	(5,259,327)
Public utility taxes	7,556,338	22,391,192	24,222,944	1,831,752
Heavy equipment taxes	12,958	12,958	8,997	(3,961)
Mobile home taxes	200,000	200,000	212,972	12,972
Motor vehicle taxes	680,736	680,736	515,024	(165,712)
Title ad valorem taxes	13,795,000	13,795,000	14,386,861	591,861
Prior year tax	1,907,306	1,907,306	3,393,978	1,486,672
Total Property Taxes	195,694,554	216,959,093	214,892,621	(2,066,472)
Other Taxes:				
Insurance premium tax	19,500,000	19,500,000	20,783,817	1,283,817
Intangible recording tax	1,100,000	1,100,000	1,374,823	274,823
Local option sales tax	46,000,000	48,965,282	50,105,003	1,139,721
Interest on delinquent taxes	300,000	300,000	613,647	313,647
Penalties on delinquent taxes	1,200,000	1,200,000	1,716,112	516,112
Reimbursement - cost of collecting delinquent taxes	120,000	120,000	369,975	249,975
Alcoholic beverage sales tax	-	-	275	275
Alcoholic beverage excise tax	1,300,000	1,300,000	2,824,461	1,524,461
Real estate transfer tax	600,000	600,000	618,447	18,447
Energy excise tax	550,000	550,000	630,301	80,301
Total Other Taxes	70,670,000	73,635,282	79,036,861	5,401,579
Total Taxes	266,364,554	290,594,375	293,929,482	3,335,107
Licenses and Permits:				
Business licenses	5,800,000	5,800,000	5,462,331	(337,669)
Marriage licenses	45,000	45,000	60,779	15,779
Alcoholic business licenses	660,000	660,000	588,359	(71,641)
Building permits	1,500,000	1,500,000	1,204,562	(295,438)
Electrical permits	185,000	185,000	210,895	25,895
Plumbing permits	70,000	70,000	109,808	39,808
HVAC permits	100,000	100,000	90,987	(9,013)
House moving permits	-	-	50	50
Miscellaneous permits	2,500	2,500	5,070	2,570
Mobile home registration permits	-	-	30	30
Pistol permits	30,000	30,000	40,231	10,231
Total Licenses and Permits	8,392,500	8,392,500	7,773,102	(619,398)
Intergovernmental Revenues:				
Federal reimbursement - narcotics unit	58,500	58,500	63,383	4,883
State reimbursement - judicial staff	210,000	210,000	269,265	59,265
State reimbursement - other salaries	150,000	150,000	150,899	899
Georgia State inmate housing	1,700,000	1,700,000	2,206,090	506,090
Social Security Adm. - incentive pay	20,000	20,000	14,400	(5,600)
Clayton County self-insurance contributions	2,000,000	2,000,000	2,056,498	56,498
Clayton cities/county contract revenue	70,000	70,000	160,994	90,994
Total Intergovernmental Revenues	4,208,500	4,208,500	4,921,529	713,029

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Revenues (Continued)	Original Budget	Final Budget	Actual	Variance With Budget
Charges for Services:				
Cable TV franchise fees	$ 1,490,000	$ 1,490,000	$ 1,155,224	$ (334,776)
Commissions on taxes	3,785,000	3,785,000	5,164,837	1,379,837
Court filing and recording fees	2,235,000	2,235,000	3,233,068	998,068
Court supervision fees	350,000	350,000	468,763	118,763
Emergency medical service fees	5,500,000	7,189,939	8,687,103	1,497,164
Qualifying fees	20,000	20,000	-	(20,000)
Mapping fees	10,000	10,000	44,566	34,566
Photocopy revenue	111,000	111,000	125,415	14,415
Rabies control fees	120,000	120,000	117,561	(2,439)
Recreation program fees	2,581,000	2,581,000	3,269,851	688,851
Recreation concession revenue	35,500	35,500	37,937	2,437
Re-zoning application fees	20,000	20,000	29,681	9,681
Tag mailing and handling fees	30,000	30,000	35,710	5,710
Tag and title transfer fees	500,000	500,000	611,716	111,716
Traffic sign fees	2,000	15,218	18,592	3,374
Rental income	3,426,567	3,426,567	3,494,494	67,927
Housing code enforcement income	50,500	50,500	55,264	4,764
Refuse control fees	115,000	115,000	109,160	(5,840)
Telephone commission income	330,000	330,000	56,016	(273,984)
Variance application fees	50,000	50,000	48,000	(2,000)
Sign approval fees	15,000	15,000	16,400	1,400
Subdivision review fees	5,000	5,000	7,560	2,560
Site plan review fees	20,000	20,000	23,375	3,375
Beach revenue	23,000	23,000	18,363	(4,637)
Tennis center revenue	4,000	4,000	-	(4,000)
Sheriff service fees	1,000,000	1,000,000	1,002,321	2,321
Inmate medical expense reimbursement	2,000	2,000	177,618	175,618
Inmate housing reimbursement	10,000	10,000	1,505	(8,495)
Pretrial intervention	130,000	130,000	175,580	45,580
Miscellaneous	276,300	370,765	460,240	89,475
Total Charges for Services	22,246,867	24,044,489	28,645,920	4,601,431
Fines and Forfeitures:				
Court fines	2,218,000	2,218,000	2,782,748	564,748
Bond forfeitures	20,000	20,000	103,213	83,213
Library fines	50,000	50,000	109,242	59,242
Automated traffic fines	1,510,000	1,878,628	2,480,717	602,089
Total Fines and Forfeitures	3,798,000	4,166,628	5,475,920	1,309,292
Investment Earnings	3,000	3,000	115,859	112,859
Other Revenues:				
Miscellaneous revenue	538,500	934,349	1,999,267	1,064,918
Total Other Revenues	538,500	934,349	1,999,267	1,064,918
Gifts and donations	38,000	39,000	45,733	6,733
Total revenues	$ 305,589,921	$ 332,382,841	$ 342,906,812	$ 10,523,971

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures:				
General government				
Commissioners				
Current:				
Salaries and wages	$ 3,829,328	$ 3,946,377	$ 3,613,488	$ 332,889
Pension contribution	753,342	774,743	731,970	42,773
FICA and Medicare insurance	219,585	265,345	253,414	11,931
Group health and life insurance	382,527	367,088	319,802	47,286
Workers' compensation insurance	4,677	13,178	12,922	256
Board member fees	31,025	7,025	3,600	3,425
Contract service fees	48,320	38,353	25,886	12,467
Rental	80,768	97,830	81,106	16,724
Materials and supplies	294,356	301,226	80,036	221,190
Minor equipment	-	5,000	-	5,000
Dues and subscriptions	96,056	90,684	78,088	12,596
Training, travel and meetings	220,184	220,239	161,401	58,838
Promotional	22,600	42,984	41,058	1,926
Uniform allowance	8,875	10,870	8,939	1,931
Repair and maintenance	10,229	9,839	420	9,419
Advertising	113,659	104,065	76,341	27,724
Redistribution - other	-	-	(20,509)	20,509
Total Commissioners	6,115,531	6,294,846	5,467,962	826,884
Finance				
Current:				
Salaries and wages	3,191,660	3,363,274	3,327,021	36,253
Pension contribution	580,037	714,853	714,851	2
FICA and Medicare insurance	244,409	244,030	243,924	106
Group health and life insurance	402,896	394,318	394,292	26
Workers' compensation insurance	4,032	3,984	3,981	3
Contract service fees	34,608	15,910	11,234	4,676
Rental	31,180	31,371	25,256	6,115
Material and supplies	50,000	39,216	29,234	9,982
Dues and subscriptions	8,465	46,717	44,631	2,086
Travel, training and meetings	51,000	19,979	14,054	5,925
Uniform allowance	3,100	2,785	1,239	1,546
Minor equipment	-	1,800	1,769	31
Consulting	80,000	-	-	-
Repair and maintenance	5,600	5,600	1,641	3,959
Postage	609,393	626,469	623,349	3,120
Redistribution - other	(200,000)	(200,000)	(340,230)	140,230
Total Finance	5,096,380	5,310,306	5,096,246	214,060
Central Services - Risk Management				
Current:				
Salaries and wages	327,466	342,702	304,017	38,685
Pension contribution	70,406	70,406	67,313	3,093
FICA and Medicare insurance	23,346	23,346	21,919	1,427
Group health and life insurance	64,529	64,501	59,897	4,604
Workers' compensation insurance	3,199	7,555	7,554	1
Contract service fees	147,288	150,434	61,798	88,636
Rental	2,388	2,648	2,391	257
Materials and supplies	4,080	950	926	24
Dues and subscriptions	1,489	1,914	1,304	610
Travel, training and meetings	5,000	16,537	16,537	-
Total Central Services - Risk Management	649,191	680,993	543,656	137,337

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
General government (Continued)				
Information Technology - Administration				
Current:				
Salaries and wages	$ 5,434,819	$ 5,748,882	$ 5,654,069	$ 94,813
Pension contribution	949,342	1,186,264	1,173,932	12,332
FICA and Medicare insurance	429,920	421,920	415,529	6,391
Group health and life insurance	559,292	670,920	646,515	24,405
Workers' compensation insurance	6,958	6,958	6,848	110
Contract service fees	6,947,849	6,173,891	5,748,352	425,539
Rental	6,932	7,079	7,078	1
Food and dietary	1,228	1,229	1,101	128
Materials and supplies	116,493	428,022	100,306	327,716
Telephone, telegraph	115,431	115,313	95,436	19,877
Dues and subscriptions	612	2,255	2,015	240
Training, travel and meetings	34,000	35,906	35,905	1
Uniform allowance	9,026	9,026	8,599	427
Minor equipment	900,000	894,001	134,295	759,706
Repair and maintenance	586,000	517,698	335,518	182,180
Debt service	-	842,789	842,789	-
Capital outlay	650,000	745,938	745,496	442
Total Information Technology - Administration	16,747,902	17,808,091	15,953,783	1,854,308
Information Technology - Geographical Info Systems				
Current:				
Salaries and wages	119,567	128,211	126,514	1,697
Pension contribution	32,655	32,655	26,568	6,087
FICA and Medicare insurance	11,468	11,468	9,482	1,986
Group health and life insurance	19,898	19,898	9,173	10,725
Workers' compensation insurance	183	183	152	31
Contract service fees	3,270	3,271	(5,438)	8,709
Materials and supplies	2,000	2,000	2,000	-
Training, travel and meetings	1,500	1,500	942	558
Dues and subscriptions	250	250	250	-
Debt service	-	-	7,498	(7,498)
Total Information Technology - Geographical Info Systems	190,791	199,436	177,141	22,295
Information Technology - Archives and Records Mgmt				
Current:				
Salaries and wages	227,482	268,198	259,140	9,058
Pension contribution	44,394	52,017	52,017	-
FICA and Medicare insurance	15,185	19,289	19,288	1
Group health and life insurance	19,775	23,778	22,347	1,431
Workers' compensation insurance	248	312	311	1
Contract service fees	26,565	27,288	22,192	5,096
Rental	1,260	1,260	1,243	17
Materials and supplies	2,540	2,728	2,369	359
Dues and subscriptions	125	225	225	-
Training, Travel and Meetings	550	-	-	-
Total Information Tech - Archives and Records Mgmt	338,124	395,095	379,132	15,963

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
General government (Continued)				
Human Resources - Administration				
Current:				
Salaries and wages	$ 1,206,924	$ 1,301,834	$ 1,291,731	$ 10,103
Pension contribution	198,020	271,250	271,249	1
FICA and Medicare insurance	87,172	93,211	93,210	1
Group health and life insurance	210,610	234,331	227,054	7,277
Workers' compensation insurance	1,463	1,554	1,554	-
Board member fee	22,000	27,300	26,150	1,150
Medical service fee	80,000	90,300	90,300	-
Other contract service fees	13,756	88,532	76,550	11,982
Food and dietary	-	150	124	26
Rental	6,000	5,824	5,374	450
Materials and supplies	19,000	17,417	16,603	814
Dues and subscriptions	2,295	3,552	2,014	1,538
Training, travel and meetings	14,676	2,702	-	2,702
Repair and maintenance	-	176	175	1
Total Human Resources - Administration	1,861,916	2,138,133	2,102,088	36,045
Central Services				
Current:				
Salaries and wages	1,751,097	1,684,128	1,601,680	82,448
Pension contribution	254,327	337,616	332,235	5,381
FICA and Medicare insurance	106,876	120,586	117,431	3,155
Group health and life insurance	201,968	217,498	211,554	5,944
Workers' compensation insurance	5,283	5,860	5,605	255
Consulting fees	19,400	27,400	17,700	9,700
Contract service fees	-	32,673	6,246	26,427
Rental	4,380	4,475	3,884	591
Materials and supplies	22,200	44,362	(13,453)	57,815
Dues and subscriptions	10,000	10,000	9,415	585
Training, travel and meetings	23,845	25,586	23,750	1,836
Promotional	5,650	8,140	8,109	31
Uniform allowance	1,265	4,565	3,794	771
Wrecker service	-	2,500	400	2,100
Other minor equipment	-	2,157	2,114	43
Repair and maintenance	222,000	209,926	163,162	46,764
Capital outlay	-	39,374	39,373	1
Total Central Services	2,628,291	2,776,846	2,532,999	243,847
Professional Services				
Current:				
Audit fees	215,000	232,595	232,595	-
Legal fees	3,909,400	4,427,750	4,424,708	3,042
Medical service fees	1,500,000	1,714,473	1,700,103	14,370
Consulting fees	299,100	(246,219)	(338,511)	92,292
Contract services fees	655,535	660,666	572,570	88,096
Materials and supplies	7,000	7,000	3,168	3,832
Advertising	53,600	50,974	30,749	20,225
Litigation claims and ins settlements	-	6,000,000	5,827,621	172,379
Pauper funeral expense	110,000	125,527	124,858	669
Capital outlay	-	112,260	112,260	-
Total Professional Services	6,749,635	13,085,026	12,690,121	394,905

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
General government (Continued)				
Refuse Control				
Current:				
Salaries and wages	$ 1,588,167	$ 1,876,804	$ 1,876,803	$ 1
Pension contribution	327,127	387,734	387,734	-
FICA and Medicare insurance	140,283	137,738	137,737	1
Group health and life insurance	186,147	234,312	234,311	1
Workers' compensation insurance	95,697	90,005	90,005	-
Rental	1,576	1,535	1,534	1
Materials and supplies	155,900	161,739	157,071	4,668
Bank charges	5,000	7,959	7,958	1
Sanitation	200,000	302,133	302,133	-
Uniform allowance	6,500	5,861	5,848	13
Other minor equipment	15,000	2,693	2,693	-
Repair and maintenance	50,000	52,241	50,675	1,566
Total Refuse Control	2,771,397	3,260,754	3,254,502	6,252
Registrar				
Current:				
Salaries and wages	1,717,724	2,713,869	2,712,859	1,010
Pension contribution	158,323	145,672	145,672	-
FICA and Medicare insurance	53,421	180,861	180,860	1
Group health and life insurance	92,241	83,424	83,424	-
Workers' compensation insurance	826	3,039	3,038	1
Board member fee	9,500	4,000	4,000	-
Contract service fees	200,000	163,724	163,348	376
Rental	21,832	8,498	5,752	2,746
Food and dietary	6,000	3,525	3,525	-
Materials and supplies	52,000	90,890	89,406	1,484
Minor equipment	70,500	14,492	9,705	4,787
Advertising	9,500	11,802	11,802	-
Dues and subscriptions	3,362	1,656	1,400	256
Training, travel and meetings	26,525	31,289	31,068	221
Repair and maintenance	500	500	499	1
Uniform allowance	2,500	14,500	13,465	1,035
Debt service	-	34,608	34,608	-
Total Registrar	2,424,754	3,506,349	3,494,431	11,918
County Garage				
Current:				
Salaries and wages	748,046	773,960	765,926	8,034
Pension contribution	165,841	165,841	155,780	10,061
FICA and Medicare insurance	82,872	70,099	55,483	14,616
Group health and life insurance	137,910	143,410	131,615	11,795
Workers' compensation insurance	21,032	20,632	16,698	3,934
Contract service fees	450,000	592,675	438,915	153,760
Rental	3,925	4,003	3,695	308
Materials and supplies	10,300	14,241	10,916	3,325
Gas and oil	3,550,000	4,207,204	3,793,533	413,671
Minor equipment	-	1,200	1,169	31
Dues and subscriptions	13,280	14,880	14,879	1
Rubber tire disposal	6,000	6,921	4,815	2,106
Uniform allowance	9,300	12,358	6,694	5,664
Wrecker service	25,000	31,500	25,450	6,050
Training, travel and meetings	3,000	3,000	1,139	1,861
Repair and maintenance	2,003,500	3,962,120	2,958,663	1,003,457
Redistribution - oil and gas	(330,000)	(330,000)	(505,551)	175,551
Redistribution - garage maintenance	(25,000)	(25,000)	(218,407)	193,407
Capital outlay	-	217,105	211,666	5,439
Total County Garage	6,875,006	9,886,149	7,873,078	2,013,071

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
General government (Continued)				
Building and Maintenance				
Current:				
Salaries and wages	$ 1,792,362	$ 1,839,243	$ 1,799,090	$ 40,153
Pension contribution	342,441	377,441	377,206	235
FICA and Medicare insurance	145,845	133,845	129,692	4,153
Group health and life insurance	288,469	343,506	326,074	17,432
Workers' compensation insurance	54,909	50,909	49,191	1,718
Contract service fees	961,771	1,419,716	1,054,435	365,281
Rental	16,520	16,042	12,016	4,026
Materials and supplies	14,298	24,171	13,761	10,410
Minor equipment	-	18,430	17,736	694
Dues and Subscriptions	17,608	18,489	18,488	1
Training, travel and meetings	10,180	10,180	2,501	7,679
Food and dietary	-	1,000	209	791
Uniform allowance	19,800	19,801	16,848	2,953
Repair and maintenance	2,500,000	5,202,384	4,673,378	529,006
Capital outlay	2,513,278	3,332,819	1,304,111	2,028,708
Total Building and Maintenance	8,677,481	12,807,976	9,794,736	3,013,240
Extension University of Georgia				
Current:				
Salaries and wages	140,343	151,510	117,788	33,722
Pension contribution	34,696	34,696	24,886	9,810
FICA and Medicare insurance	13,358	13,358	8,811	4,547
Group health and life insurance	49,104	49,104	6,964	42,140
Workers' compensation insurance	126	126	68	58
Contract service fees	800	800	650	150
Rental	1,476	1,476	1,473	3
Materials and supplies	25,300	23,349	22,992	357
Dues and subscriptions	1,145	645	645	-
Training, travel and meetings	16,140	19,651	17,405	2,246
Uniform allowance	375	521	358	163
General assistance	39,741	39,741	6,942	32,799
Total Extension University of Georgia	322,604	334,977	208,982	125,995
Other General Government				
Current:				
Group health and life insurance	60,000	81,940	80,636	1,304
Georgia state unemployment insurance	100,000	80,431	39,023	41,408
ARC fees	365,978	458,283	366,518	91,765
Contract service fees	782,400	2,240,459	2,160,994	79,465
Rental	12,900	12,900	12,900	-
Bank charges	1,000	4,448	4,446	2
Utilities	6,700,000	9,602,838	9,600,152	2,686
Sanitation	2,230,080	2,230,080	2,230,080	-
Telephone, telegraph	2,000,000	1,506,713	1,502,609	4,104
Performance bond	3,360,000	3,462,644	3,462,644	-
Landfill postclosure care and monitoring	173,300	167,619	110,674	56,945
Claims expense	6,716,000	8,058,348	7,920,297	138,051
Repair and maintenance	4,436,003	4,621,310	4,549,117	72,193
General assistance	1,550,000	250,000	250,000	-
Payment to others	235,000	455,947	453,947	2,000
Redistribution - personnel	7,786,008	25,393	25,393	-
Capital outlay	-	52,959	52,959	-
Total Other General Government	36,508,669	33,312,312	32,822,389	489,923
Total General Government	$ 97,957,672	$ 111,797,289	$ 102,391,246	$ 9,406,043

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
General government (Continued)				
Current expenditures	$ 94,794,394	$ 106,419,437	$ 99,040,486	$ 7,378,951
Debt service	-	877,397	884,895	(7,498)
Capital outlay	3,163,278	4,500,455	2,465,865	2,034,590
Total General Government	$ 97,957,672	$ 111,797,289	$ 102,391,246	$ 9,406,043
Tax Assessment and Collection				
Tax Commissioner				
Current:				
Salaries and wages	$ 1,702,655	$ 1,785,313	$ 1,782,806	$ 2,507
Pension contribution	286,381	380,808	378,838	1,970
FICA and Medicare insurance	132,409	132,409	131,339	1,070
Group health and life insurance	247,568	225,479	220,683	4,796
Workers' compensation insurance	2,198	2,198	2,128	70
Contract service fees	41,425	34,710	34,710	-
Rental	62,454	78,034	71,233	6,801
Materials and supplies	68,573	91,679	91,437	242
Dues and subscriptions	2,600	1,193	1,193	-
Training, travel and meetings	17,000	20,713	19,719	994
Advertising	-	46,300	41,760	4,540
Casualty and other losses	-	24	18	6
Other minor equipment	5,000	21,887	21,887	-
Capital outlay	40,000	-	-	-
Total Tax Commissioner	2,608,263	2,820,747	2,797,751	22,996
Tax Assessor				
Current:				
Salaries and wages	1,687,766	1,810,686	1,810,686	-
Pension contribution	312,381	389,219	389,219	-
FICA and Medicare insurance	133,969	129,740	129,715	25
Group health and life insurance	313,287	346,014	346,014	-
Workers' compensation insurance	50,821	49,786	49,786	-
Board member fee	19,200	19,200	18,950	250
Contract service fees	79,131	33,533	29,640	3,893
Rental	6,036	7,109	6,613	496
Materials and supplies	20,000	16,401	14,452	1,949
Postage	-	56,606	56,606	-
Uniform allowance	1,350	1,982	1,553	429
Dues and subscriptions	43,400	40,340	33,995	6,345
Training, travel and meetings	27,506	21,345	20,870	475
Debt service	-	14,995	14,995	-
Total Tax Assessor	2,694,847	2,936,956	2,923,094	13,862
Total Tax Assessment and Collection	$ 5,303,110	$ 5,757,703	$ 5,720,845	$ 36,858
Current expenditures	$ 5,263,110	$ 5,742,708	$ 5,705,850	$ 36,858
Debt service	-	14,995	14,995	-
Capital outlay	40,000	-	-	-
Total Tax Assessment and Collection	$ 5,303,110	$ 5,757,703	$ 5,720,845	$ 36,858

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Courts and Law Enforcement				
Superior Court				
Current:				
Salaries and wages	$ 2,100,858	$ 2,205,080	$ 1,984,081	$ 220,999
Pension contribution	391,531	397,967	370,354	27,613
FICA and Medicare insurance	164,546	141,387	132,206	9,181
Group health and life insurance	292,810	310,813	273,648	37,165
Workers' compensation insurance	2,652	2,668	2,108	560
Contract service fees	346,520	397,200	394,235	2,965
Rental	10,600	11,038	9,869	1,169
Materials and supplies	49,675	69,331	58,458	10,873
Court reporter fees	175,000	247,255	242,001	5,254
Emeritus and pro-tem fees	5,000	5,000	4,305	695
Bailiff fees	400,000	327,664	325,360	2,304
Telephone	3,120	3,120	3,085	35
Dues and subscriptions	12,875	10,941	9,651	1,290
Training, travel and meetings	22,955	80,107	59,679	20,428
Advertising	300	200	-	200
Uniform allowance	2,500	5,381	5,301	80
Minor equipment	-	3,442	3,442	-
Total Superior Court	3,980,942	4,218,594	3,877,783	340,811
Indigent Defense Court Administration				
Current:				
Salaries and wages	57,195	61,577	61,576	1
Pension contribution	12,297	13,239	13,239	-
FICA and Medicare insurance	4,377	4,711	4,711	-
Group health and life insurance	96	96	95	1
Workers' compensation insurance	69	74	74	-
Contract service fees	1,000	-	-	-
Materials and supplies	2,000	2,436	2,436	-
Indigent defense fees	3,150,000	3,706,632	3,706,631	1
Total Indigent Defense Court Admin	3,227,034	3,788,765	3,788,762	3
Public Defenders Office, Clayton Circuit				
Current:				
Rental	3,192	7,302	5,017	2,285
Materials and supplies	15,000	19,769	19,707	62
Electric utilities	22,000	20,399	10,593	9,806
Court books and records	2,000	2,361	2,361	-
Court reporter fees	6,000	2,568	1,238	1,330
Dues and subscriptions	6,828	6,023	5,824	199
Indigent defense fees	4,080,000	4,080,000	4,080,000	-
Other contract service fees	9,044	6,373	-	6,373
Other minor equipment	-	600	550	50
Total Public Defenders Office	4,144,064	4,145,395	4,125,290	20,105
Code Enforcement				
Current:				
Salaries and wages	2,108,588	2,201,088	2,197,309	3,779
Pension contribution	357,406	461,208	460,237	971
FICA and Medicare insurance	152,467	160,342	159,058	1,284
Group health and life insurance	346,440	352,640	352,640	-
Workers' compensation insurance	37,547	39,811	39,755	56
Board member fees	3,600	3,600	3,200	400
Contract service fees	18,354	18,416	18,416	-
Rental	2,952	2,952	2,762	190
Materials and supplies	11,000	11,065	9,535	1,530
Telephone, telegraph	60,000	65,657	65,657	-
Dues and subscriptions	216	216	79	137
Training, travel and meetings	3,000	3,000	2,405	595
Uniform allowance	21,000	21,043	20,571	472
Repair and maintenance	10,000	9,000	8,374	626
Total Code Enforcement	3,132,570	3,350,038	3,339,998	10,040

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Courts and Law Enforcement (Continued)				
State Court				
Current:				
Salaries and wages	$ 1,549,042	$ 1,627,852	$ 1,602,647	$ 25,205
Pension contribution	146,503	207,619	207,619	-
FICA and Medicare insurance	113,657	117,677	117,677	-
Group health and life insurance	159,099	151,024	147,058	3,966
Workers' compensation insurance	1,866	1,936	1,936	-
Medical service fees	-	108,441	-	108,441
Contract service fees	26,000	33,995	313	33,682
Rental	6,060	6,478	6,439	39
Materials and supplies	24,100	73,986	69,143	4,843
Court reporter fees	200,000	201,961	201,961	-
Emeritus and pro-tem fees	44,305	43,305	42,538	767
Bailiff fees	60,000	68,239	66,160	2,079
Dues and subscriptions	10,000	4,732	4,732	-
Training, travel and meetings	10,000	30,476	29,128	1,348
Advertising	50	-	-	-
Uniform allowance	1,000	2,330	1,040	1,290
Total State Court	2,351,682	2,680,051	2,498,391	181,660
Clerk of State Court				
Current:				
Salaries and wages	1,089,505	1,158,035	1,157,217	818
Pension contribution	239,919	243,387	243,387	-
FICA and Medicare insurance	80,070	83,597	83,597	-
Group health and life insurance	206,559	216,428	211,626	4,802
Workers' compensation insurance	1,350	1,389	1,389	-
Rental	6,000	13,800	9,263	4,537
Materials and supplies	12,000	11,695	10,608	1,087
Dues and subscriptions	720	920	203	717
Training, travel and meetings	3,000	3,827	2,140	1,687
Total Clerk of State Court	1,639,123	1,733,078	1,719,430	13,648
Magistrate Court				
Current:				
Salaries and wages	1,174,005	1,261,764	1,221,085	40,679
Pension contribution	202,199	202,199	198,880	3,319
FICA and Medicare insurance	30,164	90,164	89,782	382
Group health and life insurance	92,188	106,187	103,143	3,044
Workers' compensation insurance	1,155	1,431	1,431	-
Contract service fees	135,000	261,247	260,895	352
Rental	3,600	4,078	4,078	-
Court books and records	4,173	463	463	-
Materials and supplies	18,500	15,315	14,348	967
Court reporter fees	37,800	40,320	39,400	920
Emeritus and pro-tem fees	17,000	13,000	13,000	-
Bailiff fees	3,957	-	-	-
Dues and subscriptions	7,000	16,480	16,063	417
Uniform allowance	1,000	151	151	-
Training, travel and meetings	20,000	38,197	37,674	523
Total Magistrate Court	1,747,741	2,050,996	2,000,393	50,603

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Courts and Law Enforcement (Continued)				
State Court Probation				
Current:				
Salaries and wages	$ 966,281	$ 1,013,169	$ 1,013,169	$ -
Pension contribution	207,759	217,831	217,831	-
FICA and Medicare insurance	69,273	73,272	73,272	-
Group health and life insurance	169,537	179,895	179,895	-
Workers' compensation insurance	11,716	12,300	12,300	-
Contract service fees	600	1,119	771	348
Rental	1,212	1,489	1,268	221
Materials and supplies	7,350	5,991	5,959	32
Dues and subscriptions	550	50	-	50
Uniform allowance	750	-	-	-
Training, travel and meetings	1,000	-	-	-
Total State Court Probation	1,436,028	1,505,116	1,504,465	651
Juvenile Court				
Current:				
Salaries and wages	3,139,488	3,360,973	3,344,912	16,061
Pension contribution	476,793	620,367	620,367	-
FICA and Medicare insurance	243,354	249,355	249,355	-
Group health and life insurance	369,172	404,090	404,090	-
Workers' compensation insurance	3,974	4,047	4,047	-
Medical service fees	-	72,500	71,857	643
Contract service fees	449,464	67,299	62,658	4,641
Rental	7,488	11,688	7,670	4,018
Court books and records	8,200	8,200	5,342	2,858
Materials and supplies	38,000	59,787	55,053	4,734
Telephone, telegraph	30,000	35,645	35,645	-
Court reporter fees	500	500	-	500
Emeritus and pro-tem fees	30,000	7,750	7,750	-
Indigent defense fees	260,000	364,134	364,134	-
Witness fees	100	100	-	100
Bailiff fees	30,000	30,000	27,920	2,080
Dues and subscriptions	10,919	10,919	9,672	1,247
Promotional	-	8,538	330	8,208
Uniform allowance	-	1,865	1,745	120
Training, travel and meetings	50,000	41,087	33,447	7,640
Other minor equipment	-	3,200	1,098	2,102
Capital outlay	-	362,539	163,504	199,035
Total Juvenile Court	5,147,452	5,724,583	5,470,596	253,987
Probate Court				
Current:				
Salaries and wages	1,167,550	1,238,416	1,156,252	82,164
Pension contribution	265,381	260,491	248,136	12,355
FICA and Medicare insurance	90,227	90,227	84,727	5,500
Group health and life insurance	180,096	180,096	169,786	10,310
Workers' compensation insurance	1,489	1,489	1,396	93
Legal fees	23,240	25,320	25,320	-
Rental	3,804	4,831	4,831	-
Court books and records	10,000	10,708	10,708	-
Materials and supplies	26,000	27,516	27,516	-
Minor equipment	-	3,666	3,666	-
Emeritus and pro-tem fees	1,000	-	-	-
Indigent defense fees	14,000	14,000	11,713	2,287
Bailiff fees	12,000	9,000	8,240	760
Dues and subscriptions	5,000	11,658	9,384	2,274
Training, travel and meetings	25,914	23,130	8,875	14,255
Promotional	2,000	351	351	-
Repair and maintenance	-	150	150	-
Total Probate Court	1,827,701	1,901,049	1,771,051	129,998

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Courts and Law Enforcement (Continued)				
Clerk of Superior/Magistrate Court				
Current:				
Salaries and wages	$ 1,580,581	$ 1,653,546	$ 1,638,206	$ 15,340
Pension contribution	287,169	349,499	349,499	-
FICA and Medicare insurance	127,608	120,608	119,028	1,580
Group health and life insurance	263,626	274,988	272,551	2,437
Workers' compensation insurance	2,124	2,124	1,966	158
Board member fees	80,000	79,900	41,025	38,875
Contract service fees	8,976	9,434	2,011	7,423
Rental	25,752	29,452	27,408	2,044
Food and dietary	-	500	500	-
Court books and records	600	700	700	-
Materials and supplies	37,100	38,927	36,045	2,882
Jury script fees	400,000	429,831	429,831	-
Dues and subscriptions	1,665	1,665	1,444	221
Training, travel and meetings	11,428	11,478	6,929	4,549
Advertising	-	1,238	1,238	-
Uniform allowance	-	1,147	1,119	28
Other Minor Equipment	2,740	1,638	-	1,638
Redistribution - photocopy	(50,000)	(50,000)	(53,551)	3,551
Capital outlay	10,000	58,537	58,537	-
Total Clerk of Sup/Mag Court	2,789,369	3,015,212	2,934,486	80,726
Solicitor of State Court				
Current:				
Salaries and wages	2,212,413	2,366,231	2,239,321	126,910
Pension contribution	385,903	452,361	452,361	-
FICA and Medicare insurance	199,746	168,290	163,799	4,491
Group health and life insurance	265,458	293,333	287,787	5,546
Workers' compensation insurance	11,801	11,801	10,007	1,794
Medical service fees	200	200	-	200
Contract service fees	111,200	111,545	62,663	48,882
Rental	9,000	9,000	3,406	5,594
Materials and supplies	47,718	47,555	35,608	11,947
Court books and records	2,000	2,000	1,201	799
Court reporter fees	3,000	3,000	437	2,563
Witness fees	6,000	6,000	2,805	3,195
Dues and subscriptions	20,000	20,000	15,642	4,358
Training, travel and meetings	13,011	15,011	12,971	2,040
Advertising fees	1,000	1,000	-	1,000
Uniform allowance	3,000	3,000	3,000	-
Total Solicitor of State Court	3,291,450	3,510,327	3,291,008	219,319
District Attorney				
Current:				
Salaries and wages	4,770,833	5,286,293	5,261,969	24,324
Pension contribution	772,112	1,105,862	1,097,453	8,409
FICA and Medicare insurance	370,289	388,564	386,054	2,510
Group health and life insurance	662,877	661,797	630,032	31,765
Workers' compensation insurance	46,959	49,359	49,330	29
Contract service fees	75,250	59,766	29,803	29,963
Rental	16,000	16,000	10,211	5,789
Court books and records	5,000	5,000	4,206	794
Court reporter fees	5,000	5,000	3,819	1,181
Materials and supplies	43,563	54,631	45,661	8,970
Postage	-	250	34	216
Witness fees	50,000	50,000	47,410	2,590
Advertising fees	3,000	3,000	2,725	275
Dues and subscriptions	20,000	27,720	18,775	8,945
Training, travel and meetings	33,000	32,750	23,499	9,251
Uniform allowance	15,950	16,204	14,504	1,700
Total District Attorney	6,889,833	7,762,196	7,625,485	136,711

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Courts and Law Enforcement (Continued)				
Clayton County Prison				
Current:				
Salaries and wages	$ 3,939,622	$ 4,526,842	$ 4,526,842	$ -
Pension contribution	637,067	950,703	950,703	-
FICA and Medicare insurance	305,242	334,499	334,499	-
Group health and life insurance	389,997	453,763	453,763	-
Workers' compensation insurance	75,104	81,791	81,791	-
Contract service fees	241,040	298,092	256,636	41,456
Rental	1,560	2,377	1,273	1,104
Materials and supplies	746,000	829,707	821,207	8,500
Minor equipment	46,000	36,428	28,172	8,256
Postage	300	281	281	-
Utilities	493,000	655,712	655,712	-
Dues and subscriptions	3,000	2,129	2,129	-
Training, travel and meetings	5,000	4,319	4,319	-
Uniform allowance	22,000	25,260	25,152	108
Repair and maintenance	32,000	37,482	32,190	5,292
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-
Capital outlay	100,000	62,779	47,277	15,502
Total Clayton County Prison	6,948,873	8,214,105	8,133,887	80,218
Sheriff:				
Current:				
Salaries and wages	26,723,568	33,939,452	33,939,452	-
Pension contribution	4,765,226	5,183,747	5,183,747	-
FICA and Medicare insurance	1,676,459	2,489,736	2,489,736	-
Group health and life insurance	2,451,121	3,024,400	3,024,400	-
Workers' compensation insurance	367,023	525,381	525,381	-
Medical service fees	14,009,290	19,744,257	19,744,121	136
Contract service fees	3,289,387	2,704,201	2,688,886	15,315
Rental	19,560	22,720	22,720	-
Materials and supplies	3,320,460	5,074,731	5,041,330	33,401
Crime prev and investigation supplies	5,286	1,140	1,140	-
Minor equipment	20,000	20,101	20,101	-
Telephone, telegraph	100,000	186,708	186,708	-
Advertising	5,400	62,738	62,738	-
Dues and subscriptions	3,996	4,949	4,949	-
Prisoner transport	250,000	1,194,653	1,194,653	-
Training, travel and meetings	23,000	48,792	48,792	-
Uniform allowance	215,000	386,915	386,375	540
Wrecker service	-	250	250	-
Repair and maintenance	23,000	52,244	49,242	3,002
Debt service	-	113,703	113,703	-
Capital outlay	225,000	190,063	183,920	6,143
Total Sheriff	57,492,776	74,970,881	74,912,344	58,537
Total Courts and Law Enforcement	$ 106,046,638	$ 128,570,386	$ 126,993,369	$ 1,577,017
Current expenditures	$ 105,711,638	$ 127,782,765	$ 126,426,428	$ 1,356,337
Debt service	-	113,703	113,703	-
Capital outlay	335,000	673,918	453,238	220,680
Total Courts and Law Enforcement	$ 106,046,638	$ 128,570,386	$ 126,993,369	$ 1,577,017

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Public Safety				
County Police				
Current:				
Salaries and wages	$ 29,856,683	$ 33,774,588	$ 33,598,097	$ 176,491
Pension contribution	4,651,368	6,622,417	6,603,705	18,712
FICA and Medicare insurance	2,223,321	2,475,603	2,468,745	6,858
Group health and life insurance	3,329,448	4,133,095	3,946,784	186,311
Workers' compensation insurance	533,507	593,507	582,702	10,805
Board member fees	2,500	2,800	2,800	-
Medical service fees	160,000	130,000	82,885	47,115
Contract service fees	1,084,917	1,284,817	983,336	301,481
Bank charges	-	5,484	5,484	-
Rental	64,317	67,952	63,742	4,210
Materials and supplies	671,741	885,250	576,780	308,470
Crime prevention/investigation supplies	39,000	44,068	18,025	26,043
Minor equipment	37,585	114,808	97,655	17,153
Telephone, telegraph	290,000	299,323	299,323	-
Dues and subscriptions	45,000	45,000	42,747	2,253
Training, travel and meetings	115,000	106,181	75,949	30,232
Advertising	6,000	6,001	4,227	1,774
Uniform allowance	417,900	421,569	335,803	85,766
Repair and maintenance	84,556	186,865	153,006	33,859
Wrecker service	800	800	300	500
Debt service	-	42,629	42,629	-
Capital outlay	-	205,348	196,973	8,375
Total County Police	43,613,643	51,448,105	50,181,697	1,266,408
Narcotics Unit				
Current:				
Rental	2,888	2,888	2,859	29
Materials and supplies	4,000	4,000	2,747	1,253
Telephone, telegraph	18,000	18,000	14,262	3,738
Dues and subscriptions	4,790	4,790	3,100	1,690
Training, travel and meetings	5,000	5,000	1,188	3,812
Total Narcotics Unit	34,678	34,678	24,156	10,522
EMS Rescue - Administration				
Current:				
Salaries and wages	9,074,696	9,892,496	9,892,496	-
Pension contribution	1,642,145	1,953,019	1,953,019	-
FICA and Medicare insurance	760,167	721,893	721,893	-
Group health and life insurance	1,312,484	1,348,647	1,348,647	-
Workers' compensation insurance	357,132	330,039	330,039	-
Contract service fees	646,356	906,297	903,205	3,092
Rental	50,580	28,164	27,389	775
Materials and supplies	903,328	828,022	688,852	139,170
Minor equipment	1,600	1,492	1,492	-
Dues and subscriptions	51,698	28,685	28,685	-
Training, travel and meetings	10,700	7,895	7,895	-
Uniform allowance	100,800	132,057	130,758	1,299
Repair and maintenance	6,000	3,232	3,232	-
Intergovernmental	-	456,620	456,620	-
Debt service	-	7,503	7,503	-
Capital outlay	-	2,254,373	335,000	1,919,373
Total EMS Rescue - Administration	14,917,686	18,900,434	16,836,725	2,063,709

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Public Safety (Continued)				
Office of Resilience and Sustainability				
Current:				
Salaries and wages	$ 525,036	$ 481,225	$ 476,811	$ 4,414
Pension contribution	135,128	123,784	123,784	-
FICA and Medicare insurance	45,602	43,450	43,432	18
Group health and life insurance	67,110	74,110	72,748	1,362
Workers' compensation insurance	11,458	11,458	11,329	129
Contract service fees	29,700	72,408	59,949	12,459
Rental	110,000	-	(130,111)	130,111
Materials and supplies	14,000	69,690	59,410	10,280
Minor equipment	2,500	6,960	6,198	762
Dues and subscriptions	1,255	1,540	1,525	15
Food and dietary	1,000	2,500	1,852	648
Training, travel and meetings	14,100	16,200	13,291	2,909
Advertising	2,000	2,000	1,890	110
Promotional	3,000	4,895	4,620	275
Uniform allowance	5,000	5,274	5,134	140
Repair and maintenance	-	781	-	781
Intergovernmental	-	-	-	-
Debt service	-	227,818	227,818	-
Capital outlay	150,000	112,064	78,800	33,264
Total Office of Resilience and Sustainability	1,116,889	1,256,157	1,058,480	197,677
Total Public Safety	$ 59,682,896	$ 71,639,374	$ 68,101,058	$ 3,538,316
Current expenditures	$ 59,532,896	$ 68,789,639	$ 67,212,335	$ 1,577,304
Debt service	-	277,950	277,950	-
Capital outlay	150,000	2,571,785	610,773	1,961,012
Total Public Safety	$ 59,682,896	$ 71,639,374	$ 68,101,058	$ 3,538,316
Transportation and Development				
Transportation/Development - Administration				
Current:				
Salaries and wages	$ 3,545,105	$ 3,936,847	$ 3,816,231	$ 120,616
Pension contribution	763,620	817,895	816,420	1,475
FICA and Medicare insurance	273,121	273,121	272,504	617
Group health and life insurance	603,691	643,691	631,322	12,369
Workers' compensation insurance	242,529	242,529	234,730	7,799
Contract service fees	120,000	215,744	107,488	108,256
Rental	12,785	17,785	10,432	7,353
Materials and supplies	41,775	67,599	(61,917)	129,516
Electric utilities	600,000	451,514	223,491	228,023
Minor equipment	-	83,787	77,847	5,940
Dues and subscriptions	23,000	29,000	17,290	11,710
Training, travel and meetings	20,000	9,850	7,873	1,977
Advertising	-	120	120	-
Uniform allowance	33,000	34,791	18,498	16,293
Repair and maintenance	308,000	388,789	177,307	211,482
Debt service	-	164,406	164,406	-
Capital outlay	-	27,941	22,941	5,000
Total Transportation/Development Administration	6,586,626	7,405,409	6,536,983	868,426
Total Transportation and Development	$ 6,586,626	$ 7,405,409	$ 6,536,983	$ 868,426
Current expenditures	$ 6,586,626	$ 7,213,062	$ 6,349,636	$ 863,426
Debt service	-	164,406	164,406	-
Capital outlay	-	27,941	22,941	5,000
Total Transportation and Development	$ 6,586,626	$ 7,405,409	$ 6,536,983	$ 868,426

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Planning and Zoning				
Community Development - Administration				
Current:				
Salaries and wages	$ 963,769	$ 1,051,331	$ 998,418	$ 52,913
Pension contribution	221,065	221,065	214,370	6,695
FICA and Medicare insurance	108,019	108,019	72,995	35,024
Group health and life insurance	152,002	151,512	136,203	15,309
Workers' compensation insurance	23,745	23,745	12,235	11,510
Contract service fees	1,251,421	1,260,518	663,780	596,738
Rental	3,192	3,697	3,254	443
Materials and supplies	20,800	18,701	12,756	5,945
Bank charges	100,000	100,000	-	100,000
Dues and subscriptions	1,429	1,429	523	906
Minor equipment	-	799	779	20
Training, travel and meetings	8,500	8,598	8,598	-
Uniform allowance	2,018	2,003	1,974	29
Total Community Development - Administration	2,855,960	2,951,417	2,125,885	825,532
Community Development - Planning				
Current:				
Salaries and wages	262,694	329,095	329,095	-
Pension contribution	71,794	71,794	70,705	1,089
FICA and Medicare insurance	41,097	24,075	24,075	-
Group health and life insurance	49,861	34,493	34,493	-
Workers' compensation insurance	9,689	9,009	3,770	5,239
Board member fees	-	15,600	14,900	700
Contract service fees	600,000	600,000	363,000	237,000
Rental	2,781	2,781	1,327	1,454
Materials and supplies	5,000	5,053	4,900	153
Dues and subscriptions	800	800	532	268
Training, travel and meetings	3,000	3,000	2,941	59
Total Community Development - Planning	1,046,716	1,095,700	849,738	245,962
Total Planning and Zoning	$ 3,902,676	$ 4,047,117	$ 2,975,623	$ 1,071,494
Libraries				
Current:				
Salaries and wages	$ 2,632,554	$ 2,751,519	$ 2,671,038	$ 80,481
Pension contribution	481,375	480,100	457,735	22,365
FICA and Medicare insurance	161,463	196,869	194,451	2,418
Group health and life insurance	409,538	407,608	397,579	10,029
Workers' compensation insurance	2,707	8,754	8,711	43
Contract service fees	92,638	45,939	42,645	3,294
Rental	30,084	41,137	38,026	3,111
Library books and materials	215,000	292,503	243,152	49,351
Materials and supplies	106,730	107,489	102,504	4,985
Uniform allowance	2,736	3,485	3,485	-
Minor equipment	-	20,351	10,776	9,575
Bank fees	35,600	44,523	43,271	1,252
Utilities	169,100	211,159	211,115	44
Telephone, telegraph	4,300	4,640	4,640	-
Dues and subscriptions	250,000	148,356	148,356	-
Training, travel and meetings	25,708	28,874	28,702	172
Promotional costs	1,200	1,200	1,200	-
Casualty and other losses	-	-	(34)	34
Capital outlay	-	33,881	33,881	-
Total Libraries	$ 4,620,733	$ 4,828,387	$ 4,641,233	$ 187,154
Total Libraries	$ 4,620,733	$ 4,828,387	$ 4,641,233	$ 187,154
Current expenditures	$ 4,620,733	$ 4,794,506	$ 4,607,352	$ 187,154
Capital outlay	-	33,881	33,881	-
Total Libraries	$ 4,620,733	$ 4,828,387	$ 4,641,233	$ 187,154

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Parks and Recreation				
Current:				
Salaries and wages	$ 7,228,093	$ 7,095,821	$ 6,915,582	$ 180,239
Pension contribution	909,271	915,496	869,979	45,517
FICA and Medicare insurance	310,829	534,859	517,708	17,151
Group health and life insurance	597,499	524,459	488,796	35,663
Workers' compensation insurance	125,205	213,726	206,279	7,447
Board member fees	-	8,400	2,300	6,100
Contract service fees	403,000	607,401	582,045	25,356
Rental	43,994	79,734	66,218	13,516
Materials and supplies	427,557	499,862	456,227	43,635
Bank charges	123,000	123,000	117,408	5,592
Minor equipment	17,800	52,363	7,735	44,628
Advertising	-	684	684	-
Dues and subscriptions	8,725	7,944	6,818	1,126
Recreation program costs	295,500	245,820	217,061	28,759
Training, travel and meetings	32,306	45,157	42,859	2,298
Uniform allowance	33,700	58,649	55,447	3,202
Repair and maintenance	307,074	381,237	349,984	31,253
Casualty and other losses	-	73	14	59
Capital outlay	58,500	158,811	158,811	-
Total Parks and Recreation	$ 10,922,053	$ 11,553,496	$ 11,061,955	$ 491,541
Current expenditures	$ 10,863,553	$ 11,394,685	$ 10,903,144	$ 491,541
Capital outlay	58,500	158,811	158,811	-
Total Parks and Recreation	$ 10,922,053	$ 11,553,496	$ 11,061,955	$ 491,541
Health and Welfare				
Department of Human Resources				
Current:				
General assistance	$ 1,067,000	$ 1,067,000	$ 1,067,000	$ -
Total Department of Human Resources	1,067,000	1,067,000	1,067,000	-
Senior Services				
Current:				
Salaries and wages	2,464,372	2,687,896	2,628,212	59,684
Pension contribution	435,769	430,564	402,239	28,325
FICA and Medicare insurance	148,392	198,328	194,079	4,249
Group health and life insurance	389,411	296,899	258,053	38,846
Workers' compensation insurance	62,239	73,799	72,426	1,373
Contract service fees	1,792,995	1,650,285	1,366,496	283,789
Rental	44,583	76,688	71,382	5,306
Materials and supplies	187,937	213,821	190,144	23,677
Minor equipment	-	84,975	84,975	-
Advertising	24,000	25,200	24,407	793
Dues and subscriptions	6,185	10,605	10,547	58
Recreation program costs	27,600	41,996	35,155	6,841
Telephone, telegraph	19,558	22,282	22,073	209
Training, travel and meetings	24,429	53,266	38,917	14,349
Uniform allowance	9,981	17,164	16,419	745
Bank charges	25,800	33,956	33,894	62
Repair and maintenance	2,000	5,065	5,026	39
Casualty and losses	-	29	(1)	30
Total Senior Services	5,665,251	5,922,818	5,454,443	468,375

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Budget
Expenditures (Continued)				
Health and Welfare (Continued)				
Aging				
Current:				
Salaries and wages	$ 645,086	$ 678,753	$ 283,631	$ 395,122
Pension contribution	108,983	108,983	45,670	63,313
FICA and Medicare insurance	39,095	38,520	20,588	17,932
Group health and life insurance	166,831	161,013	31,716	129,297
Workers' compensation insurance	16,634	16,759	6,806	9,953
Contract service fees	3,700	3,700	3,034	666
Rental	1,647	2,241	1,910	331
Materials and supplies	8,061	9,214	8,838	376
Postage	25	25	12	13
Dues and subscriptions	580	580	580	-
Telephone, telegraph	5,946	9,920	9,920	-
Training, travel and meetings	6,122	7,264	4,959	2,305
Uniform allowance	1,235	640	299	341
Capital outlay	7,476	7,476	6,483	993
Total Aging	1,011,421	1,045,088	424,446	620,642
Total Health and Welfare	$ 7,743,672	$ 8,034,906	$ 6,945,889	$ 1,089,017
Current expenditures	$ 7,736,196	$ 8,027,430	$ 6,939,406	$ 1,088,024
Capital outlay	7,476	7,476	6,483	993
Total Health and Welfare	$ 7,743,672	$ 8,034,906	$ 6,945,889	$ 1,089,017
Total Expenditures	$ 302,766,076	$ 353,634,067	$ 335,368,201	$ 18,265,866
Current expenditures	$ 299,011,822	$ 344,211,349	$ 330,160,260	$ 14,051,089
Debt service	-	1,448,451	1,455,949	(7,498)
Capital outlay	3,754,254	7,974,267	3,751,992	4,222,275
Total Expenditures	$ 302,766,076	$ 353,634,067	$ 335,368,201	$ 18,265,866



NONMAJOR SPECIAL REVENUE FUNDS

CLAYTON COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are either legally restricted, or committed or assigned to expenditure for particular purposes.

Hotel/Motel Tax Fund

To account for revenues generated by the 3% hotel/motel tax collected and used exclusively for the promotion of tourism within the County.

Tourism Authority Fund

To account for revenues generated by the 5% hotel/motel tax collected and used exclusively for the promotion of tourism within the County.

Emergency Telephone System

To account for monies collected from private and commercial telephone customers for emergency telephone services. These monies will be used for expenditures of the Emergency Telephone System.

Federal Narcotics Fund

To account for revenues generated by federal agencies' seizure and condemnation of drug monies and used to acquire law enforcement equipment.

State Narcotics Fund

To account for revenues generated by state agencies' seizure condemnation of drug monies and used to acquire law enforcement equipment.

Jail Construction and Staffing Fund

To account for monies collected for the sole purpose of providing funds for jail construction or increased staffing.

Juvenile Support Services

To account for revenues collected from juvenile court cases. These monies will be used for education and reformation programs.

Drug Abuse Treatment and Education

To account for revenues collected from violators of drug laws. These monies will be used for drug education programs.

Alternative Dispute Resolution Fund

To account for revenues collected from civil cases to be used for the establishment and administration of the alternative dispute resolution program, a mediation program developed to reduce the volume of lawsuits settled through the court system.

CLAYTON COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Victim Assistance Fund

To account for certain revenues from the court system, which are to be expended to assist victims.

Domestic Seminars Fund

To account for funds received and expended on materials and services for participants that enroll in the domestic relations seminar, a County-sponsored program.

State Court Technology Fee Collection Fund

To account for funds received from the State Court Technology Fee. These funds are used solely to provide for the technological needs of State Court.

Collaborative Authority Fund

To account for partnerships among governmental entities, not-for-profit organizations, businesses, and families, in order to serve the needs and aspirations of children and their families within the community.

Other County Grants Fund

To account for various grants received by the County.

Aging Grant Fund

To account for special donations, federal and state grant funds, and County matching funds to provide an aging program service to citizens.

Housing and Urban Development ("HUD") Grant Fund

To account for funds received from the U.S. Department of Housing and Urban Development for the purpose of providing new and renovated low income housing within the County.

Law Library Fund

To account for revenues generated through special filing charges in the County court system and used to acquire and maintain library materials.

Street Lights Fund

To account for the creation and maintenance of street lighting in unincorporated Clayton County. Financing is derived principally from a special assessment of property owners serviced.

Ellenwood Tax Allocation District Fund

To account for the collection and distribution of taxes within the Ellenwood Town Center Redevelopment Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

CLAYTON COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Central Clayton Corridor Tax Allocation District Fund

To account for the collection and distribution of taxes within the Central Clayton Corridor Redevelopment Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

Forest Park Tax Allocation District Fund

To account for the collection and distribution of taxes within the Forest Park Redevelopment Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

Mountain View Tax Allocation District Fund

To account for the collection and distribution of taxes within the Mountain View Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

Northwest Clayton Tax Allocation District Fund

To account for the collection and distribution of taxes within the Northwest Clayton Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

Sheriff Department of Justice Fund

To account for revenues generated by federal and state agencies' seizure condemnation of drug monies and used to acquire equipment for the Sheriff's Office.

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for resources provided to acquire or construct major capital facilities (other than enterprise fund facilities). Sale of bonds, state or federal grants, special levies, or transfers or resources from other funds may finance capital projects.

The County uses the following Capital Projects Funds:

Roads and Recreation Projects Fund

To account for the construction of five recreation centers within the County and for road improvements to be funded primarily through special purpose local option sales tax receipts, grant revenues, and proceeds from Tourism Authority Revenue Bonds.

2009 SPLOST Fund

To account for various capital projects funded primarily through a special one percent local option sales tax.

2017 URA Bond Fund

To account for construction and redevelopment costs associated with a new communication facility and costs associated with the Ellenwood Tax Allocation District

2015 SPLOST Fund

To account for various capital projects funded primarily through a special one percent local option sales tax.

Other Capital Projects Fund

To account for capital projects funded by general revenues of the County.

CLAYTON COUNTY, GEORGIA
HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Other taxes:				
Hotel/motel tax	$ 667,009	$ 897,430	$ 862,284	$ (35,146)
Total revenues	667,009	897,430	862,284	(35,146)
Expenditures				
General government:				
Current:				
Salaries and wages	287,148	287,148	255,986	31,162
Pension contribution	58,357	58,357	55,037	3,320
Payroll taxes	19,412	19,412	18,991	421
Group health insurance	43,518	43,518	19,298	24,220
Workers' compensation insurance	417	417	388	29
Contractual services	135,000	77,000	23,021	53,979
Rental	35,000	2,738	-	2,738
Food and dietary	4,000	9,045	7,616	1,429
Office supplies	5,000	7,067	5,578	1,489
Program supplies	1,000	1,000	92	908
Dues and subscriptions	16,000	35,089	34,927	162
Training, travel and meetings	25,057	27,622	22,862	4,760
Advertising	35,000	31,594	29,660	1,934
Uniform allowance	2,100	2,100	1,150	950
Other minor equipment	-	2,621	2,033	588
Debt service	-	-	7,503	(7,503)
Total expenditures	667,009	604,728	484,142	120,586
Excess (deficiency) of revenues over expenditures	-	292,702	378,142	85,440
Other Financing Sources				
Appropriation of fund balance	-	(292,702)	-	292,702
Transfers out	-	(300,000)	(450,000)	(150,000)
Total other financing sources	-	(592,702)	(450,000)	142,702
Net change in fund balance	-	(300,000)	(71,858)	228,142
Fund Balance, beginning of year	1,993,420	1,993,420	1,993,420	-
Appropriation of fund balance	-	292,702	-	(292,702)
Fund Balance, end of year	$ 1,993,420	$ 1,986,122	$ 1,921,562	$ (64,560)

CLAYTON COUNTY, GEORGIA
TOURISM AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Other taxes:				
Hotel/motel tax	$ 1,400,000	$ 1,400,000	$ 1,437,139	$ 37,139
Other revenue	-	-	9,875	9,875
Total revenues	1,400,000	1,400,000	1,447,014	47,014
Expenditures				
General government:				
Current:				
Contractual service	1,050,225	991,489	948,333	43,156
Rental	20,750	31,566	31,492	74
Office supplies	1,500	16,809	16,809	-
Utilities	13,525	15,021	14,558	463
Advertising	190,000	190,000	146,475	43,525
Promotional	6,000	6,000	4,561	1,439
Other minor equipment	3,000	7,083	6,290	793
Repair and maintenance - buildings	15,000	15,000	2,229	12,771
General assistance	100,000	112,500	112,500	-
Capital outlay	-	14,532	14,532	-
Total expenditures	1,400,000	1,400,000	1,297,779	102,221
Net change in fund balance	-	-	149,235	149,235
Fund Balance, beginning of year	2,454,905	2,454,905	2,454,905	-
Fund Balance, end of year	$ 2,454,905	$ 2,454,905	$ 2,604,140	$ 149,235

CLAYTON COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services - E911 fees	$ 5,523,700	$ 5,523,700	$ 5,526,565	$ 2,865
Other revenue	232,000	232,000	301,784	69,784
Total revenues	5,755,700	5,755,700	5,828,349	72,649
Expenditures				
Public safety:				
Current:				
Salaries and wages	3,701,523	3,665,968	3,109,529	556,439
Pension contribution	659,935	608,649	587,973	20,676
Payroll taxes	227,255	228,496	228,495	1
Group health and life insurance	583,894	447,649	387,561	60,088
Workers' compensation insurance	7,830	7,830	6,306	1,524
Other contractual services	147,165	212,435	186,623	25,812
Office equipment rental	4,786	4,786	4,466	320
Office supplies	18,000	18,001	13,940	4,061
Telephone, telegraph	334,284	485,292	485,292	-
Training, travel and meetings	15,000	15,000	14,513	487
Uniform allowance	14,000	14,014	702	13,312
Intergovernmental	-	-	300,000	(300,000)
Debt service	234,566	234,566	234,566	-
Capital outlay	229,500	620,259	62,000	558,259
Total expenditures	6,177,738	6,562,945	5,621,966	940,979
Excess (deficiency) of revenues over expenditures	(422,038)	(807,245)	206,383	1,013,628
Other Financing Sources				
Appropriation of fund balance	422,038	807,245	-	(807,245)
Total other financing sources	422,038	807,245	-	(807,245)
Net change in fund balance	-	-	206,383	206,383
Fund Balance, beginning of year	11,119,822	11,119,822	11,119,822	-
Appropriation of fund balance	(422,038)	(807,245)	-	807,245
Fund Balance, end of year	$ 10,697,784	$ 10,312,577	$ 11,326,205	$ 1,013,628

CLAYTON COUNTY, GEORGIA
FEDERAL NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures				
Condemnation of monies	$ -	$ -	$ 353,288	$ 353,288
Investment earnings	-	-	925	925
Total revenues	-	-	354,213	354,213
Expenditures				
Public safety:				
County police:				
Current:				
Medical service fees	1,500	1,500	-	1,500
Building lease and rental	133,150	133,150	131,705	1,445
Office supplies	125,000	125,000	12,936	112,064
Total county police	259,650	259,650	144,641	115,009
Total public safety	259,650	259,650	144,641	115,009
Courts and law enforcement:				
District attorney:				
Current:				
Other contractual services	30,000	30,000	18,297	11,703
Firearm and safety supplies	4,500	4,500	1,561	2,939
Total district attorney	34,500	34,500	19,858	14,642
Total courts and law enforcement	34,500	34,500	19,858	14,642
Total expenditures	294,150	294,150	164,499	129,651
Excess (deficiency) of revenues over expenditures	(294,150)	(294,150)	189,714	483,864
Other Financing Sources				
Appropriation of fund balance	294,150	294,150	-	(294,150)
Total other financing sources	294,150	294,150	-	(294,150)
Net change in fund balance	-	-	189,714	189,714
Fund Balance, beginning of year	382,262	382,262	382,262	-
Appropriation of fund balance	(294,150)	(294,150)	-	294,150
Fund Balance, end of year	$ 88,112	$ 88,112	$ 571,976	$ 483,864

CLAYTON COUNTY, GEORGIA
STATE NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	$ -	$ -	$ 185,750	$ 185,750
Total revenues	-	-	185,750	185,750
Expenditures				
General government				
Current:				
General assistance	100,000	100,000	100,000	-
Total general government	100,000	100,000	100,000	-
Courts and law enforcement:				
District attorney:				
Current:				
Salaries and wages	145,441	145,441	95,686	49,755
Payroll taxes	11,136	11,136	7,373	3,763
Workers' compensation insurance	75	75	6	69
Total district attorney	156,652	156,652	103,065	53,587
Total courts and law enforcement	156,652	156,652	103,065	53,587
County police:				
Current:				
Materials and supplies	117,820	108,961	1,140	107,821
Training, travel and meetings	78,000	78,000	33,536	44,464
Repairs and maintenance	10,000	20,001	13,469	6,532
Uniform allowance	-	83,914	31,035	52,879
Other minor equipment	100,000	100,000	3,400	96,600
Capital outlay	30,000	80,549	54,013	26,536
Total narcotics unit	335,820	471,425	136,593	334,832
Total public safety	335,820	471,425	136,593	334,832
Total expenditures	592,472	728,077	339,658	388,419
Deficiency of revenues over expenditures	(592,472)	(728,077)	(153,908)	574,169
Other Financing Sources				
Appropriation of fund balance	592,472	728,077	-	(728,077)
Total other financing sources	592,472	728,077	-	(728,077)
Net change in fund balance	-	-	(153,908)	(153,908)
Fund Balance, beginning of year	1,042,444	1,042,444	1,042,444	-
Appropriation of fund balance	(592,472)	(728,077)	-	728,077
Fund Balance, end of year	$ 449,972	$ 314,367	$ 888,536	$ 574,169

CLAYTON COUNTY, GEORGIA
JAIL CONSTRUCTION AND STAFFING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	$ 470,000	$ 470,000	$ 598,540	$ 128,540
Total revenues	470,000	470,000	598,540	128,540
Expenditures:				
General government:				
Capital outlay	470,000	470,000	38,740	431,260
Total expenditures	470,000	470,000	38,740	431,260
Excess of revenues over expenditures	-	-	559,800	559,800
Other Financing Sources (Uses)				
Appropriation of fund balance	1,000,000	1,000,000	-	(1,000,000)
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	-	-	(1,000,000)	(1,000,000)
Net change in fund balance	-	-	(440,200)	(440,200)
Fund Balance, beginning of year	1,648,945	1,648,945	1,648,945	-
Appropriation of fund balance	-	(1,000,000)	-	1,000,000
Fund Balance, end of year	$ 1,648,945	$ 648,945	$ 1,208,745	$ 559,800

CLAYTON COUNTY, GEORGIA
JUVENILE SUPPORT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services:				
Court supervision fee	$ 5,000	$ 5,000	$ 12,689	$ 7,689
Total revenues	5,000	5,000	12,689	7,689
Expenditures				
Courts and law enforcement:				
Current:				
Contract services	5,000	5,000	500	4,500
Total expenditures	5,000	5,000	500	4,500
Net change in fund balance	-	-	12,189	12,189
Fund Balance, beginning of year	57,672	57,672	57,672	-
Fund Balance, end of year	$ 57,672	$ 57,672	$ 69,861	$ 12,189

CLAYTON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	$ 48,000	$ 48,000	$ 57,684	$ 9,684
Other revenues	12,000	12,000	20,853	8,853
Total revenues	60,000	60,000	78,537	18,537
Expenditures				
General government:				
Current:				
Contract services	8,400	8,400	7,350	1,050
Total general government	8,400	8,400	7,350	1,050
Courts and law enforcement:				
Current:				
Contract services	31,000	25,804	24,849	955
Rental	1,460	1,573	1,504	69
Food and dietary	500	900	880	20
Office supplies	4,240	4,538	3,728	810
Dues and subscriptions	400	570	420	150
Medical service fees	-	12,689	-	12,689
Training, travel and meetings	14,000	4,685	4,684	1
Uniform allowance	-	1,010	668	342
Total courts and law enforcement	51,600	51,769	36,733	15,036
Total expenditures	60,000	60,169	44,083	16,086
Excess (deficiency) of revenues under expenditures	-	(169)	34,454	34,623
Other Financing Sources				
Appropriation of fund balance	-	169	-	(169)
Total other financing sources	-	169	-	(169)
Net change in fund balance	-	(169)	34,454	34,623
Fund Balance, beginning of year	204,227	204,227	204,227	-
Appropriation of fund balance	-	(169)	-	169
Fund Balance, end of year	$ 204,227	$ 203,889	$ 238,681	$ 34,792

CLAYTON COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services:				
Court filing and recording fees	$ 219,478	$ 219,478	$ 332,005	$ 112,527
Other revenues	2,000	2,000	3,640	1,640
Total revenues	221,478	221,478	335,645	114,167
Expenditures				
Courts and law enforcement:				
Current:				
Salaries and wages	128,525	127,525	127,485	40
Pension contribution	26,274	27,410	27,409	1
Payroll taxes	9,350	9,753	9,753	-
Group health and life insurance	96	96	95	1
Workers' compensation insurance	147	154	153	1
Contractual services	1,750	1,750	875	875
Office equipment rental	1,451	1,542	1,271	271
Office supplies	3,000	2,458	2,107	351
Mediation fees	42,000	41,456	20,970	20,486
Dues and subscriptions	685	885	750	135
Postage	2,200	3,135	3,134	1
Telephone	1,000	493	387	106
Training, travel and meetings	5,000	4,858	4,500	358
Total expenditures	221,478	221,515	198,889	22,626
Excess (deficiency) of revenues over (under) expenditures	-	(37)	136,756	91,541
Other Financing Sources				
Appropriation of fund balance	-	143	-	(143)
Total other financing sources	-	143	-	(143)
Net change in fund balance	-	106	136,756	136,650
Fund Balance, beginning of year	983,916	983,916	983,916	-
Appropriation of fund balance	-	(143)	-	143
Fund Balance, end of year	$ 983,916	$ 983,879	$ 1,120,672	$ 136,793

CLAYTON COUNTY, GEORGIA
VICTIMS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	$ 260,000	$ 260,000	$ 401,649	$ 141,649
Total revenues	260,000	260,000	401,649	141,649
Expenditures				
Courts and law enforcement:				
Solicitor general:				
Current:				
Salaries and wages	259,662	253,662	216,661	37,001
Pension contribution	52,772	52,772	46,582	6,190
Payroll taxes	17,590	17,590	15,558	2,032
Group health and life insurance	39,340	45,340	41,575	3,765
Workers' compensation insurance	297	297	260	37
Total solicitor general	369,661	369,661	320,636	49,025
District attorney:				
Current:				
Salaries and wages	262,333	262,333	183,698	78,635
Pension contribution	53,228	45,228	39,495	5,733
Payroll taxes	17,996	17,996	13,378	4,618
Group health and life insurance	50,242	48,951	33,125	15,826
Workers' compensation insurance	300	300	221	79
Materials and supplies	-	9,291	9,293	(2)
Total district attorney	384,099	384,099	279,210	104,889
Total courts and law enforcement	753,760	753,760	599,846	153,914
Total expenditures	753,760	753,760	599,846	153,914
Deficiency of revenues over expenditures	(493,760)	(493,760)	(198,197)	295,563
Other Financing Sources				
Transfers in	493,760	493,760	493,760	-
Total other financing sources	493,760	493,760	493,760	-
Net change in fund balance	-	-	295,563	295,563
Fund Balance, beginning of year	354,558	354,558	354,558	-
Fund Balance, end of year	$ 354,558	$ 354,558	$ 650,121	$ 295,563

CLAYTON COUNTY, GEORGIA
DOMESTIC SEMINARS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Other revenues	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
Courts and law enforcement:				
Current:				
Total expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	18,246	18,246	18,246	-
Fund Balance, end of year	$ 18,246	$ 18,246	$ 18,246	$ -

CLAYTON COUNTY, GEORGIA
STATE COURT TECHNOLOGY FEE COLLECTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services:				
Technology fee	$ 100,000	$ 100,000	$ 152,261	$ 52,261
Total revenues	100,000	100,000	152,261	52,261
Expenditures				
Courts and law enforcement:				
Current:				
Contract service fees	44,500	44,500	26,638	17,862
Materials and supplies	35,000	35,211	33,003	2,208
Telephone, telegraph	15,000	12,994	12,575	419
Dues and subscriptions	135	-	-	-
Minor equipment	73,303	75,309	75,309	-
Repair and maintenance	3,000	3,000	1,442	1,558
Total expenditures	177,183	177,259	148,967	28,292
Excess (deficiency) of revenues over expenditures	(77,183)	(77,259)	3,294	80,553
Other Financing Sources				
Appropriation of fund balance	111,048	111,259	-	(111,259)
Total other financing sources	111,048	111,259	-	(111,259)
Net change in fund balance	33,865	34,000	3,294	(30,706)
Fund Balance, beginning of year	650,413	650,413	650,413	-
Appropriation of fund balance	(111,048)	(111,259)	-	111,259
Fund Balance, end of year	$ 573,230	$ 573,154	$ 653,707	$ 80,553

CLAYTON COUNTY, GEORGIA
COLLABORATIVE AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Intergovernmental	$ -	$ 56,250	$ 56,250	$ -
Total revenues	-	56,250	56,250	-
Expenditures				
Courts and law enforcement:				
Current:				
Contract services	-	56,250	56,250	-
Telephone, telegraph	-	12,500	2,886	9,614
General assistance	12,500	-	-	-
Total expenditures	12,500	68,750	59,136	9,614
Deficiency of revenues over expenditures	(12,500)	(12,500)	(2,886)	9,614
Other Financing Sources				
Transfers in	12,500	12,500	2,886	(9,614)
Total other financing sources	12,500	12,500	2,886	(9,614)
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	61,573	61,573	61,573	-
Fund Balance, end of year	$ 61,573	$ 61,573	$ 61,573	$ -

CLAYTON COUNTY, GEORGIA
AGING GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Intergovernmental	$ -	$ 1,105,860	$ 945,963	$ (159,897)
Charges for services	-	-	111	111
Total revenues	-	1,105,860	946,074	(159,786)
Expenditures				
Health and welfare:				
Current:				
Salaries and wages	-	258,397	249,143	9,254
Pension contribution	-	28,534	28,530	4
Payroll taxes	-	21,002	18,607	2,395
Group health and life insurance	-	21,513	21,508	5
Workers' compensation insurance	-	7,755	7,254	501
Contractual services	-	507,360	482,250	25,110
Materials and supplies	-	326,312	234,179	92,133
Training, travel and meetings	-	24,359	23,312	1,047
Total expenditures	-	1,195,232	1,064,783	130,449
Deficiency of revenues over expenditures	-	(89,372)	(118,709)	(29,337)
Other Financing Sources				
Appropriation of fund balance	-	7,058	-	(7,058)
Transfers in	-	88,423	87,437	(986)
Total other financing sources	-	95,481	87,437	(8,044)
Net change in fund balance	-	6,109	(31,272)	(37,381)
Fund Balance, beginning of year	2,101,014	2,101,014	2,101,014	-
Appropriation of fund balance	-	(7,058)	-	7,058
Fund Balance, end of year	$ 2,101,014	$ 2,100,065	$ 2,069,742	$ (30,323)

CLAYTON COUNTY, GEORGIA
HUD GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Intergovernmental:				
U.S. Dept. of Housing and Urban Development	$ -	$ 8,483,822	$ 4,885,204	$ (3,598,618)
Other revenues	-	528,726	45,640	(483,086)
Total revenues	-	9,012,548	4,930,844	(4,081,704)
Expenditures				
Health and welfare:				
CDBG Program				
Current:				
Salaries and wages	-	458,789	305,090	153,699
Pension contribution	-	62,345	59,139	3,206
Payroll taxes	-	42,014	22,403	19,611
Group health and life insurance	-	69,877	35,674	34,203
Workers' compensation insurance	-	12,297	684	11,613
Office equipment rental	-	1,353	787	566
Building lease and rental	-	77,918	28,324	49,594
Office supplies	-	9,790	6,300	3,490
Food and dietary	-	10,405	5,926	4,479
Utilities	-	8,977	5,824	3,153
Telephone, telegraph	-	4,678	2,065	2,613
Postage	-	1,466	-	1,466
Dues and subscriptions	-	10,408	10,033	375
Training, travel and meetings	-	4,790	2,011	2,779
Advertising	-	21,126	-	21,126
Other minor equipment	-	19,295	10,091	9,204
Legal fees	-	75	-	75
General assistance	-	2,769,306	1,296,113	1,473,193
Capital outlay	-	938,247	927,550	10,697
Total CDBG Program	-	4,523,156	2,718,014	1,805,142
HOME Program				
Current:				
Salaries and wages	-	220,123	139,955	80,168
Pension contribution	-	38,000	28,857	9,143
Payroll taxes	-	15,002	10,253	4,749
Group health and life insurance	-	21,327	17,567	3,760
Workers' compensation insurance	-	3,003	168	2,835
Consulting Fees	-	275	-	275
Office equipment rental	-	1,113	856	257
Building lease and rental	-	68,866	51,795	17,071
Office supplies	-	408	19	389
Training, travel and meetings	-	1,000	-	1,000
Advertising	-	754	65	689
Other minor equipment	-	1,375	-	1,375
Legal fees	-	1,665	1,575	90
General assistance	-	3,785,124	1,787,457	1,997,667
Total HOME Program	-	4,158,035	2,038,567	2,119,468

Continued

CLAYTON COUNTY, GEORGIA
HUD GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Expenditures (Continued)				
Health and Welfare (Continued)				
Emergency Shelter Program				
Current:				
Building lease and rental	-	4,048	4,048	-
General assistance	-	304,290	289,290	15,000
Total Emergency Shelter Program	-	308,338	293,338	15,000
Neighborhood Stabilization Program				
General assistance	-	528,726	469,050	59,676
Total Neighborhood Stabilization Program	-	528,726	469,050	59,676
Total health and welfare	-	9,518,255	5,518,969	3,999,286
Current expenditures	-	8,580,008	4,591,419	3,988,589
Capital outlay	-	938,247	927,550	10,697
Total health and welfare expenditures	-	9,518,255	5,518,969	3,999,286
Deficiency of revenues over expenditures	-	(505,707)	(588,125)	(82,418)
Other Financing Sources				
Appropriation of fund balance	-	888,669	-	(888,669)
Total other financing sources	-	888,669	-	(888,669)
Net change in fund balance	-	382,962	(588,125)	(971,087)
Fund Balance, beginning of year	430,893	430,893	430,893	-
Appropriation of fund balance	-	(888,669)	-	888,669
Fund Balance, end of year	$ 430,893	$ (74,814)	$ (157,232)	$ (82,418)

CLAYTON COUNTY, GEORGIA
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services	$ 138,790	$ 138,790	$ 244,905	$ 106,115
Other revenues	14,000	14,000	18,302	4,302
Total revenues	152,790	152,790	263,207	110,417
Expenditures				
Courts and law enforcement:				
Current:				
Salaries and wages	46,345	46,345	45,951	394
Pension contribution	9,474	9,880	9,879	1
Payroll taxes	3,371	3,396	3,396	-
Group health and life insurance	96	4,148	4,018	130
Workers' compensation insurance	53	56	55	1
Equipment rental	1,451	1,542	1,401	141
Materials and supplies	2,000	1,900	955	945
Other minor equipment	-	10,200	10,165	35
Dues and subscriptions	90,000	75,323	63,465	11,858
Total expenditures	152,790	152,790	139,285	13,505
Excess (deficiency) of revenues over (under) expenditures	-	-	123,922	123,922
Other Financing Sources				
Appropriation of fund balance	34,826	34,826	-	(34,826)
Total other financing sources	34,826	34,826	-	(34,826)
Net change in fund balance	34,826	34,826	123,922	89,096
Fund Balance, beginning of year	380,436	380,436	380,436	-
Appropriation of fund balance	(34,826)	(34,826)	-	34,826
Fund Balance, end of year	$ 380,436	$ 380,436	$ 504,358	$ 123,922

CLAYTON COUNTY, GEORGIA
STREET LIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes:				
Special tax levy - current year	$ 1,741,948	$ 1,741,948	$ 1,731,885	$ (10,063)
Investment earnings	4,000	4,000	7,444	3,444
Total revenues	1,745,948	1,745,948	1,739,329	(6,619)
Expenditures				
General government:				
Current:				
Salaries and wages	184,688	184,688	142,194	42,494
Pension contributions	37,207	37,207	30,520	6,687
Payroll taxes	12,308	12,308	10,208	2,100
Group health and life insurance	33,167	33,120	26,952	6,168
Workers' compensation insurance	10,177	10,177	8,370	1,807
Materials and supplies	9,850	13,441	10,464	2,977
Utilities	1,386,281	1,385,177	83,462	1,301,715
Dues and subscriptions	28,500	25,145	14,343	10,802
Training, travel and meetings	3,300	3,300	2,737	563
Repair and maintenance	2,000	2,000	743	1,257
Minor equipment	-	915	914	1
Uniform allowance	470	685	370	315
Total expenditures	1,707,948	1,708,163	331,277	1,376,886
Excess of revenues over expenditures	38,000	37,785	1,408,052	1,370,267
Other Financing Sources (Uses)				
Appropriation of fund balance	-	215	-	(215)
Transfers out	(38,000)	(38,000)	(38,000)	-
Total other financing sources (uses)	(38,000)	(37,785)	(38,000)	(215)
Net change in fund balance	-	-	1,370,052	1,370,052
Fund Balance, beginning of year	4,195,530	4,195,530	4,195,530	-
Appropriation of fund balance	-	(215)	-	215
Fund Balance, end of year	$ 4,195,530	$ 4,195,315	$ 5,565,582	$ 1,370,267

CLAYTON COUNTY, GEORGIA
ELLENWOOD TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes:				
Real property taxes	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
General government:				
Total expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	88,359	88,359	88,359	-
Fund Balance, end of year	$ 88,359	$ 88,359	$ 88,359	$ -

CLAYTON COUNTY, GEORGIA
CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
General government:				
General assistance	-	-	-	-
Total general government	-	-	-	-
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	5,058,543	5,058,543	5,058,543	-
Fund Balance, end of year	$ 5,058,543	$ 5,058,543	$ 5,058,543	$ -

CLAYTON COUNTY, GEORGIA
FOREST PARK TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes	$ 200,000	$ 399,308	$ 619,086	$ 219,778
Total revenues	200,000	399,308	619,086	219,778
Expenditures				
Intergovernmental	200,000	399,308	619,086	(219,778)
Total intergovernmental	200,000	399,308	619,086	(219,778)
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	-	-	-	-
Fund Balance, end of year	$ -	$ -	$ -	$ -

CLAYTON COUNTY, GEORGIA
MOUNTAIN VIEW TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes	$ -	$ -	$ 544,396	$ 544,396
Total revenues	-	-	544,396	544,396
Expenditures				
General government:				
Current:				
Capital outlay	-	912,295	906,294	6,001
Total expenditures	-	912,295	906,294	6,001
Deficiency of revenues over expenditures	-	(912,295)	(361,898)	550,397
Other Financing Sources				
Appropriation of fund balance	-	912,295	-	912,295
Total other financing sources	-	912,295	-	912,295
Net change in fund balance	-	-	(361,898)	(361,898)
Fund Balance, beginning of year	383,768	383,768	383,768	-
Appropriation of fund balance	-	(912,295)	-	(912,295)
Fund Balance, end of year	$ 383,768	$ 383,768	$ 21,870	$ (361,898)

CLAYTON COUNTY, GEORGIA
NORTHWEST CLAYTON CORRIDOR TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures:				
General government:				
Capital outlay	-	-	-	-
Total general government	-	-	-	-
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	93,358	93,358	93,358	-
Fund Balance, end of year	$ 93,358	$ 93,358	$ 93,358	$ -

CLAYTON COUNTY, GEORGIA
SHERIFF DEPARTMENT OF JUSTICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues				
Other revenues	$ -	$ -	$ 70,169	$ 70,169
Total revenues	-	-	70,169	70,169
Expenditures:				
General government:				
Current:				
Minor equipment	20,000	20,000	-	20,000
Total general government	20,000	20,000	-	20,000
Excess (deficiency) of revenues over expenditures	(20,000)	(20,000)	70,169	90,169
Other Financing Sources				
Appropriation of fund balance	20,000	20,000	-	(20,000)
Total other financing sources	20,000	20,000	-	(20,000)
Net change in fund balance	-	-	70,169	70,169
Fund Balance, beginning of year	710,178	710,178	710,178	-
Appropriation of fund balance	(20,000)	(20,000)	-	20,000
Fund Balance, end of year	$ 690,178	$ 690,178	$ 780,347	$ 90,169

CLAYTON COUNTY, GEORGIA
OTHER COUNTY GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ 59,841,421	$ 59,841,421	$ 19,121,563	$ (40,719,858)
Gifts and donations	-	-	-	-
Total revenues	59,841,421	59,841,421	19,121,563	(40,719,858)
EXPENDITURES				
General government:				
Current:				
Repair and maintenance	2,957	2,957	1,503	1,454
Total general government	2,957	2,957	1,503	1,454
Courts and law enforcement:				
Current:				
Salaries and wages	1,003,746	1,003,746	807,465	196,281
Employee benefits and payroll taxes	411,026	411,026	324,319	86,707
Contractual services	2,445,383	2,445,383	754,967	1,690,416
Rental	9,687	9,687	9,687	-
Materials and supplies	134,179	134,179	54,833	79,346
Minor equipment	18,872	18,872	15,029	3,843
Telephone, telegraph	292	292	292	-
Postage	3,668	3,668	3,668	-
Dues and subscriptions	1,110	1,110	360	750
Travel, training, meetings	96,352	96,352	33,974	62,378
Promotional expense	1,035	1,035	-	1,035
Capital outlay	32,602	32,602	-	32,602
Total courts and law enforcement	4,157,952	4,157,952	2,004,594	2,153,358
Public safety:				
Current:				
Salaries and wages	124,548	124,548	92,481	32,067
Employee benefits and payroll taxes	61,938	61,938	37,053	24,885
Materials and supplies	120,410	120,410	120,410	-
Travel, training, meetings	4,500	4,500	1,236	3,264
Uniform allowance	15,000	15,000	15,000	-
Repairs and maintenance	15,000	15,000	-	15,000
Total public safety	341,396	341,396	266,180	75,216
Emergency Management:				
Current:				
Salaries and wages	122,231	122,231	122,230	1
Contractual services	1,816,602	1,816,602	-	1,816,602
Capital Outlay	7,241,477	7,241,477	-	7,241,477
Total emergency management	9,180,310	9,180,310	122,230	9,058,080

(Continued)

CLAYTON COUNTY, GEORGIA
OTHER COUNTY GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (Continued)				
Transportation and development:				
Current:				
Contractual services	427,455	427,455	179,394	248,061
Repair and maintenance	13,493,539	13,493,539	7,043,693	6,449,846
Capital outlay	34,286,992	34,286,992	7,563,450	26,723,542
Total transportation and development	48,207,986	48,207,986	14,786,537	33,421,449
Parks and recreation:				
Current:				
Repair and maintenance	245,600	245,600	45,461	200,139
Total parks and recreation	245,600	245,600	45,461	200,139
Libraries:				
Current:				
Salaries and wages	423,521	423,521	423,521	-
Employee benefits and payroll taxes	152,751	152,751	152,751	-
Contractual services	4,040	4,040	4,040	-
Materials and supplies	27,435	27,435	25,649	1,786
Minor equipment	35,451	35,451	35,451	-
Advertising	7,352	7,352	7,352	-
Dues and subscriptions	48,182	48,182	48,182	-
Books and materials	186,798	186,798	172,845	13,953
Capital outlay	1,400,000	1,400,000	182,443	1,217,557
Total libraries	2,285,530	2,285,530	1,052,234	1,233,296
Total expenditures	64,421,731	64,421,731	18,278,739	46,142,992
Excess (deficiency) of revenues over expenditures	(4,580,310)	(4,580,310)	842,824	5,423,134
OTHER FINANCING SOURCES (USES)				
Transfers in	625,000	536,576	312,089	(224,487)
Transfers out	(945,292)	(945,292)	-	945,292
Total other financing sources (uses)	(320,292)	(408,716)	312,089	720,805
Net change in fund balance	(4,900,602)	(4,989,026)	1,154,913	6,143,939
FUND BALANCES, beginning of year	10,260,071	10,260,071	10,260,071	-
FUND BALANCES, end of year	$ 5,359,469	$ 5,271,045	$ 11,414,984	$ 6,143,939



DEBT SERVICE FUND

CLAYTON COUNTY, GEORGIA

DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Expenditures				
Debt service:				
Principal retirement	$ 1,760,000	$ 13,825,000	$ 13,825,000	$ -
Interest	281,871	629,476	626,895	2,581
Fiscal agent fees	-	-	-	-
Total expenditures	2,041,871	14,454,476	14,451,895	2,581
Deficiency of revenues over expenditures	(2,041,871)	(14,454,476)	(14,451,895)	2,581
Other Financing Sources				
Appropriation of fund balance	-	-	-	-
Transfers in	13,057,585	25,468,302	14,452,587	(11,015,715)
Total other financing sources	13,057,585	25,468,302	14,452,587	(11,015,715)
Net change in fund balance	11,015,714	11,013,826	692	(11,013,134)
Fund Balance, beginning of year	52,329	52,329	52,329	-
Fund Balance, end of year	$ 11,068,043	$ 11,066,155	$ 53,021	$ (11,013,134)



INTERNAL SERVICE FUNDS

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments or agencies or to other governmental units on a cost-reimbursement basis.

The County uses the following internal service funds:

Workers' Compensation Self-Insurance Fund
The Workers' Compensation Self-Insurance 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.

Medical Group Self-Insurance Fund
The Medical Self–Insurance Fund was established in 1989 to provide resources for payment of employee medical claims. The County's portion of the medical costs is transferred to the self-insurance fund each pay period. The employee's portion of the medical costs is withheld from the employee and transferred to the self-insurance fund each pay period.

CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2025

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
ASSETS			
Cash and cash equivalents	$ 7,516,271	$ 5,950,321	$ 13,466,592
Prepaid items	-	48,155	48,155
Total assets	$ 7,516,271	$ 5,998,476	$ 13,514,747
LIABILITIES AND NET POSITION			
Liabilities			
Accounts payable	$ 82,101	$ 1,259,654	$ 1,341,755
Accrued claims liability - current	1,686,797	1,231,000	2,917,797
Accrued claims liability - noncurrent	2,664,793	-	2,664,793
Total liabilities	4,433,691	2,490,654	6,924,345
Net Position			
Unrestricted	3,082,580	3,507,822	6,590,402
Total liabilities and net position	$ 7,516,271	$ 5,998,476	$ 13,514,747

CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
Operating revenues:			
Charges to other funds	$ 3,270,542	$ 20,464,963	$ 23,735,505
Employee contributions	-	6,643,062	6,643,062
Total operating revenues	3,270,542	27,108,025	30,378,567
Operating expenses:			
Claims expense	2,848,314	12,404,364	15,252,678
Insurance premiums	165,875	12,191,028	12,356,903
Management fees	91,520	534,076	625,596
Other expenses	3,202	326,197	329,399
Total operating expenses	3,108,911	25,455,665	28,564,576
Change in net position	161,631	1,652,360	1,813,991
Net position, beginning of year	2,920,949	1,855,462	4,776,411
Net position, end of year	$ 3,082,580	$ 3,507,822	$ 6,590,402

CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
Cash flows from operating activities:			
Cash received from employees	$ -	$ 6,643,062	$ 6,643,062
Cash received from interfund services provided	3,270,542	20,464,963	23,735,505
Cash paid for insurance claims	(2,275,794)	(12,557,529)	(14,833,323)
Cash paid to suppliers for goods and services	(246,864)	(12,929,811)	(13,176,675)
Net cash provided by operating activities	747,884	1,620,685	2,368,569
Net increase in cash and cash equivalents	747,884	1,620,685	2,368,569
Cash and cash equivalents, beginning of year	6,768,387	4,329,636	11,098,023
Cash and cash equivalents, end of year	$ 7,516,271	$ 5,950,321	$ 13,466,592
Reconciliation of operating income to net cash provided by operating activities			
Operating income	$ 161,631	$ 1,652,360	$ 1,813,991
Adjustments to reconcile operating income to net cash provided by operating activities			
Increase in prepaid expense	-	(15,655)	(15,655)
Increase in accounts payable	13,733	137,145	150,878
Increase (decrease) in claims payable	572,520	(153,165)	419,355
Net cash provided by operating activities	$ 747,884	$ 1,620,685	$ 2,368,569



CUSTODIAL FUNDS

CLAYTON COUNTY, GEORGIA

CUSTODIAL FUNDS

Custodial Funds are used to account for the collection and disbursements 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.

The County uses the following custodial funds:

Tax Commissioner

To account for the billing, collection, and remittance of taxes to the Board of Education, Cities, State and County.

Magistrate and Superior Court

To account for the collection of charges for court costs, filings, and settlements, and the subsequent remittances to the applicable parties.

Sheriff

To account for the collection of fines, costs, and bond forfeitures, and the subsequent remittance to the applicable parties.

State Court

To account for the collection of charges for court costs, filings and settlements, and the subsequent remittances to the applicable parties.

Juvenile Court

To account for the collection and payment of fines and restitution as directed by the Juvenile Court.

Probate Court

To account for the collection and payment of funds held for minors as directed by the Probate Court.

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

	Tax Commissioner	Magistrate and Superior Court	Sheriff	State Court
ASSETS				
Cash and cash equivalents	$ 8,149,851	$ 4,125,919	$ 11,038,768	$ 646,975
Taxes receivable	11,808,855	-	-	-
Total assets	19,958,706	4,125,919	11,038,768	646,975
LIABILITIES				
Due to others	3,819,934	403,007	-	151,947
Uncollected taxes	11,808,855	-	-	-
Total liabilities	15,628,789	403,007	-	151,947
NET POSITION				
Restricted				
Individuals, organizations, and other governments	4,329,917	3,722,912	11,038,768	495,028
Total liabilities and net position	$ 19,958,706	$ 4,125,919	$ 11,038,768	$ 646,975

Juvenile Court	Probate Court	Total
$ 1,393	$ 156,165	$ 24,119,071
-	-	11,808,855
1,393	156,165	35,927,926
4,722	26,517	4,406,127
-	-	11,808,855
4,722	26,517	16,214,982
(3,329)	129,648	19,712,944
$ 1,393	$ 156,165	$ 35,927,926

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Tax Commissioner	Magistrate and Superior Court	Sheriff	State Court
ADDITIONS				
Taxes	$ 272,214,350	$ 6,612,181	$ -	$ -
Fines and fees	-	5,875,320	2,217,800	6,706,775
Criminal and civil bonds	-	-	2,772,409	-
Inmate collections	-	-	6,441,563	-
Other revenues	-	583,305	3,774,969	-
Total additions	272,214,350	13,070,806	15,206,741	6,706,775
DEDUCTIONS				
Taxes and fees paid to other governments	298,703,508	4,415,565	-	2,284,836
Payments to Board of Commissioners	-	6,243,215	1,315,918	-
Other custodial disbursements	-	1,498,915	12,966,837	4,296,661
Total deductions	298,703,508	12,157,695	14,282,755	6,581,497
Change in net position	(26,489,158)	913,111	923,986	125,278
Net position, beginning of year	30,819,075	2,809,801	10,114,782	369,750
Net position, end of year	$ 4,329,917	$ 3,722,912	$ 11,038,768	$ 495,028

Juvenile Court	Probate Court	Total
$ -	$ -	$ 278,826,531
18,827	857,029	15,675,751
-	-	2,772,409
-	-	6,441,563
-	-	4,358,274
18,827	857,029	308,074,528
1,792	-	305,405,701
11,263	816,270	8,386,666
7,336	-	18,769,749
20,391	816,270	332,562,116
(1,564)	40,759	(24,487,588)
(1,765)	88,889	44,200,532
$ (3,329)	$ 129,648	$ 19,712,944



DISCRETELY PRESENTED COMPONENT UNIT

CLAYTON COUNTY, GEORGIA

DISCRETELY PRESENTED COMPONENT UNIT

Discretely Presented Component Units are legally separate organizations over which the elected officials of Clayton County have the ability to impose their will.

While the County has two discretely presented component units, the following one discretely presented component unit does not issue separate financial statements.

Landfill Authority

To account for the sanitation operations of the County.

CLAYTON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$	1,499,220
Cash paid to employees		(1,015,535)
Cash paid to suppliers for goods and services		(883,488)
Net cash provided by operating activities		(399,803)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental revenue		2,230,080
Net cash provided by noncapital financing activities		2,230,080
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments on revenue bonds		(945,000)
Purchase of capital assets		(741,846)
Interest paid		(38,860)
Net cash used in capital and related financing activities		(1,725,706)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments		29,528
Net cash provided by investing activities		29,528
Net increase in cash and cash equivalents		134,099
Cash and cash equivalents, beginning of year		7,003,535
Cash and cash equivalents, end of year	$	7,137,634
Per Statement of Net Position:		
Cash and cash equivalents	$	3,454,990
Restricted cash		3,682,644
	$	7,137,634

(Continued)

CLAYTON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Reconciliation of operating loss to net cash		
provided by operating activities		
Operating loss	$	(1,453,528)
Adjustments to reconcile operating loss to net cash		
provided by operating activities:		
Depreciation expense		916,961
Decrease in accounts receivable		7,882
Decrease in inventory		1,285
Decrease in due from other governments		9,574
Decrease in accounts payable		(86,302)
Increase in accrued liabilities		4,400
Increase in compensated absences		18,473
Decrease in accrued liabilities		(12,150)
Increase in landfill closure/postclosure care accrual		193,602
Net cash provided by operating activities	$	(399,803)



STATISTICAL SECTION

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION
(unaudited)

The Statistical Section includes selected financial and general information presented on a multiyear comparative basis. The statistics are used to provide detailed data on the physical, economic, social, and political characteristics of the County government.

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Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time ..... **165 – 176**

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant revenue source, the property tax ..... **177 – 193**

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future ..... **194 – 199**

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place ..... **200 – 202**

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs ..... **203 – 217**

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CLAYTON COUNTY, GEORGIA

NET POSITION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Primary Government					
Governmental activities:					
Net investment in capital assets	$ 691,454,980	$ 713,572,851	$ 704,121,552	$ 716,152,431	$ 746,677,647
Restricted	227,602,181	226,267,264	227,486,301	218,995,281	194,894,072
Unrestricted	(229,984,474)	(269,333,486)	(386,186,455)	(389,491,558)	(407,179,617)
Total governmental net position	$ 689,072,687	$ 670,506,629	$ 545,421,398	$ 545,656,154	$ 534,392,102
Primary government:					
Net investment in capital assets	$ 691,454,980	$ 713,572,851	$ 704,121,552	$ 716,152,431	$ 746,677,647
Restricted	227,602,181	226,267,264	227,486,301	218,995,281	194,894,072
Unrestricted	(229,984,474)	(269,333,486)	(386,186,455)	(389,491,558)	(407,179,617)
Total primary government net position	$ 689,072,687	$ 670,506,629	$ 545,421,398	$ 545,656,154	$ 534,392,102
Component Units					
Landfill Authority:					
Net investment in capital assets	$ (827,471)	$ (151,015)	$ 1,119,767	$ 2,043,902	$ 3,712,722
Unrestricted	852,465	320,356	(397,773)	(1,413,470)	(3,627,695)
Total net position	$ 24,994	$ 169,341	$ 721,994	$ 630,432	$ 85,027
Housing Authority:*					
Net investment in capital assets	$ 494,044	$ -	$ -	$ -	$ -
Restricted	424,195	-	-	-	-
Unrestricted	5,847,105	-	-	-	-
Total net position	$ 6,765,344	$ -	$ -	$ -	$ -
Hospital Authority:*					
Unrestricted	$ 1,545	$ -	$ -	$ -	$ -
Total net position	$ 1,545	$ -	$ -	$ -	$ -
Board of Health:					
Net investment in capital assets	$ 279,256	$ 240,731	$ 187,350	$ 220,057	$ 3,301,972
Restricted	1,134,110	1,388,550	119,044	957,187	866,935
Unrestricted	(4,370,342)	(3,552,898)	(8,071,165)	(5,053,252)	(7,406,145)
Total net position	$ (2,956,976)	$ (1,923,617)	$ (7,764,771)	$ (3,876,008)	$ (3,237,238)

* The Housing Authority became a component unit of the County starting fiscal year 2005, and the Hospital Authority became a component unit starting fiscal year 2009. Both were no longer component units in fiscal year 2017.

(1) Net position as of June 30, 2021 was restated during 2022 to correct an accounting error.

(2) Net position as of June 30, 2023 was restated during 2024 to correct an accounting error.

(3) Net position as of June 30, 2024 was restated during 2025 to correct an accounting error and due to a change in accounting principle for GASB 101.

Fiscal Year				
2021	2022	2023	2024	2025
$ 760,411,766	$ 710,693,962	$ 741,689,029 (2)	$ 748,269,023 (3)	$ 759,060,195
257,719,752	268,173,102	282,404,524 (2)	290,371,917 (3)	320,667,118
(436,128,340)	(406,721,713)	(428,590,397)	(459,603,380)	(443,438,427)
$ 582,003,178	$ 572,145,351	$ 595,503,156	$ 579,037,560	$ 636,288,886
$ 760,411,766	$ 710,693,962	$ 741,689,029	$ 748,269,023	$ 759,060,195
257,719,752	268,173,102	282,404,524	290,371,917	320,667,118
(436,128,340)	(406,721,713)	(428,590,397)	(459,603,380)	(443,438,427)
$ 582,003,178	$ 572,145,351	$ 595,503,156	$ 579,037,560	$ 636,288,886
$ 4,506,005 (1)	$ 5,383,580	$ 6,122,307	$ 6,537,870	$ 6,362,755
(460,371)	(137,971)	771,246	1,266,388 (3)	2,216,755
$ 4,045,634	$ 5,245,609	$ 6,893,553	$ 7,804,258	$ 8,579,510
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 4,097,202	$ 4,079,842	$ 3,921,479	$ 3,636,495	$ 3,397,302
911,016	1,746,494	2,466,569	1,389,244	2,002,562
(5,339,327)	(3,783,121)	(2,496,209)	(1,123,254)	255,441
$ (331,109)	$ 2,043,215	$ 3,891,839	$ 3,902,485	$ 5,655,305

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Primary government					
Expenses					
Governmental activities:					
General government	$ 64,666,296	$ 71,184,182	$ 74,867,006	$ 80,797,724	$ 87,185,148
Tax assessment collection	3,188,392	4,761,542	4,683,589	4,562,074	4,986,876
Courts and law enforcement	65,861,282	84,623,355	78,124,860	82,318,283	88,330,480
Public safety	57,662,870	83,098,610	74,554,184	80,540,173	85,044,514
Transportation and development	39,608,888	33,849,750	35,020,532	41,422,895	47,030,200
Planning and zoning	1,568,944	2,016,536	2,021,056	2,316,665	2,712,758
Libraries	3,659,536	4,355,161	3,906,804	3,584,148	883,770
Parks and recreation	12,194,124	14,148,732	16,002,911	16,737,766	8,687,619
Health and welfare	10,519,271	7,380,466	8,136,108	4,609,252	8,894,550
Economic development	1,971,654	2,263,197	1,667,997	3,174,452	1,554,789
Interest on long-term debt	3,452,694	2,812,682	3,573,083	2,847,167	1,467,146
Total governmental activities expenses	264,353,951	310,494,213	302,558,130	322,910,599	336,777,850
Total primary government expenses	$ 264,353,951	$ 310,494,213	$ 302,558,130	$ 322,910,599	$ 336,777,850
Program revenues					
Governmental activities:					
Charges for services					
General government	$ 16,281,685	$ 16,667,512	$ 43,416,748	$ 17,682,481	$ 16,185,046
Tax assessment collection	2,903,759	2,905,822	3,548,865	3,566,997	3,581,119
Courts and law enforcement	14,843,874	13,819,443	13,875,241	12,808,501	11,309,245
Public safety	10,613,659	12,909,319	11,867,243	13,015,509	12,840,044
Transportation and development	44,793	928,625	1,487,054	242,480	1,106,215
Planning and zoning	-	-	333,387	331,329	543,916
Libraries	228,424	228,670	215,144	202,889	133,569
Parks and recreation	2,471,476	2,287,230	1,640,322	1,222,975	686,838
Health and welfare	346,787	346,787	580,413	549,005	483,156
Economic development	1,721,673	2,318,301	2,201,264	896,981	937,496
Operating grants and contributions	12,814,439	15,305,653	16,600,615	12,388,181	12,731,154
Capital grants and contributions	96,741	51,930	270,602	2,455,606	1,556,052
Total governmental program revenues	$ 62,367,310	$ 67,769,292	$ 96,036,898	$ 65,362,934	$ 62,093,850
Total primary government revenues	$ 62,367,310	$ 67,769,292	$ 96,036,898	$ 65,362,934	$ 62,093,850
Net (Expense) Revenue					
Governmental activities	$ (201,986,641)	$ (242,724,921)	$ (206,521,232)	$ (257,547,665)	$ (274,684,000)
Business-type activities	-	-	-	-	-
Total primary government net expense	$ (201,986,641)	$ (242,724,921)	$ (206,521,232)	$ (257,547,665)	$ (274,684,000)
General Revenues and Other Change in Net Position					
Governmental activities:					
Taxes:					
Property taxes	$ 119,012,325	$ 124,113,553	$ 135,296,668	$ 148,492,981	$ 156,786,513
Local option sales tax	34,200,322	35,797,469	38,946,585	33,990,017	33,832,083
Special purpose local option sales tax	43,026,900	44,850,838	47,905,824	50,652,003	50,819,886
Other taxes	18,915,496	19,367,525	21,376,238	20,914,236	21,904,746
Earnings on investments	48,298	21,348	472,686	65,934	76,720
Gain (loss) on sale of capital assets	-	8,130	-	-	-
Special item - receipt of assets from Airport Authority	-	-	-	-	-
Special item - loss on sale of Hospital	(41,996,454)	-	-	-	-
Total governmental activities	173,206,887	224,158,863	243,998,001	254,115,171	263,419,948
Total primary government	$ 173,206,887	$ 224,158,863	$ 243,998,001	$ 254,115,171	$ 263,419,948
Change In Net Position					
Governmental activities	$ (28,779,754)	$ (18,566,058)	$ 37,476,769	$ (3,432,494)	$ (11,264,052)
Net position - beginning of year	717,852,441	689,072,687	670,506,629	549,088,648	545,656,154
Net position - end of year	689,072,687	670,506,629	707,983,398	545,656,154	534,392,102
Total primary government	(28,779,754)	(18,566,058)	37,476,769	(3,432,494)	(11,264,052)
Net position - beginning of year, as restated*	717,852,441	689,072,687	507,944,629	549,088,648	545,656,154
Net position - end of year	$ 689,072,687	$ 670,506,629	$ 545,421,398	$ 545,656,154	$ 534,392,102

* During fiscal year 2018, the County implemented retroactive OPEB reporting requirements in accordance with GASB Statement Number 75.

* During fiscal years 2019 and 2024, a restatement was made to correct capital assets.

	Fiscal Year				
	2021	2022	2023	2024	2025
	$ 95,109,684	$ 125,031,541	$ 132,860,420	$ 149,591,595	$ 128,739,484
	4,052,218	5,575,852	5,046,762	5,233,359	5,483,159
	77,242,976	103,055,151	99,377,712	123,616,700	134,524,784
	72,052,638	108,847,115	106,718,791	107,891,620	117,634,740
	35,446,102	37,212,314	40,286,287	36,753,270	44,680,729
	3,661,114	2,995,763	2,917,983	3,142,125	5,150,435
	6,652,703	5,724,725	5,733,257	5,549,574	5,662,076
	12,474,417	14,387,805	12,365,305	12,556,991	13,203,300
	10,651,280	14,155,385	18,344,609	14,673,007	13,989,121
	6,338,830	978,477	1,268,125	1,629,476	10,415,873
	1,920,053	1,618,098	265,288	469,434	802,759
	325,602,015	419,582,226	425,184,539	461,107,151	480,286,460
	$ 325,602,015	$ 419,582,226	$ 425,184,539	$ 461,107,151	$ 480,286,460
	$ 16,346,613	$ 18,909,949	$ 22,973,590	$ 13,861,004	$ 16,273,747
	4,167,309	4,167,309	4,178,536	4,876,463	4,880,331
	10,488,677	11,381,255	12,253,810	12,198,313	13,168,061
	14,102,841	12,974,188	13,475,457	14,309,297	14,524,544
	1,059,488	405,821	569,965	1,513,684	671,222
	665,964	394,983	394,983	216,787	216,787
	21,141	84,609	86,933	121,331	121,615
	671,311	2,007,217	2,130,711	4,045,279	4,082,502
	349,906	349,906	386,169	726,414	770,324
	849,342	448,507	628,337	547,091	3,158,362
	38,661,943	56,585,083	46,426,673	34,750,352	46,413,126
	531,977	340,297	5,092,058	7,542,652	15,389,576
	$ 87,916,512	$ 108,049,124	$ 108,597,222	$ 94,708,667	$ 119,670,197
	$ 87,916,512	$ 108,049,124	$ 108,597,222	$ 94,708,667	$ 119,670,197
	$ (237,685,503)	$ (311,533,102)	$ (316,587,317)	$ (366,398,484)	$ (360,616,263)
	-	-	-	-	-
	$ (237,685,503)	$ (311,533,102)	$ (316,587,317)	$ (366,398,484)	$ (360,616,263)
	$ 168,282,926	$ 171,678,122	$ 195,997,793	$ 198,496,884	$ 259,242,391
	37,078,996	41,131,733	45,375,518	48,057,454	50,105,003
	55,253,760	61,718,595	69,782,327	72,281,850	75,158,283
	24,449,174	27,143,139	27,511,055	29,670,650	31,940,569
	231,723	3,686	1,278,429	1,426,050	1,421,343
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	285,296,579	301,675,275	339,945,122	349,932,888	417,867,589
	$ 285,296,579	$ 301,675,275	$ 339,945,122	$ 349,932,888	$ 417,867,589
	$ 47,611,076	$ (9,857,827)	$ 23,357,805	$ (16,465,596)	$ 57,251,326
	534,392,102	582,003,178	572,145,351	595,503,156	579,037,560
	582,003,178	572,145,351	595,503,156	579,037,560	636,288,886
	47,611,076	(9,857,827)	23,357,805	(16,465,596)	57,251,326
	534,392,102	582,003,178	572,145,351	595,503,156	579,037,560
	$ 582,003,178	$ 572,145,351	$ 595,503,156	$ 579,037,560	$ 636,288,886

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Component Units					
Expense					
Landfill Authority	$ 4,225,756	$ 3,147,151	$ 2,491,231	$ 2,271,575	$ 2,194,806
Housing Authority*	5,889,548	-	-	-	-
Hospital Authority*	1,190,590	-	-	-	-
Board of Health	10,216,451	10,949,878	9,385,202	8,537,975	12,378,765
Total Component Units	$ 21,522,345	$ 14,097,029	$ 11,876,433	$ 10,809,550	$ 14,573,571
Program Revenue					
Landfill Authority					
Charges for services	$ 3,112,158	$ 1,244,738	$ 1,121,407	$ 1,172,848	$ 1,143,157
Operating grants and contributions	1,077,709	2,045,307	1,500,000	1,000,000	500,000
Total landfill revenues	$ 4,189,867	$ 3,290,045	$ 2,621,407	$ 2,172,848	$ 1,643,157
Housing Authority*					
Charges for services	$ 3,874,026	$ -	$ -	$ -	$ -
Operating grants and contributions	952,289	-	-	-	-
Total Board of Health revenues	$ 4,826,315	$ -	$ -	$ -	$ -
Hospital Authority*					
Charges for services	$ 1,189,795	$ -	$ -	$ -	$ -
Total Board of Health revenues	$ 1,189,795	$ -	$ -	$ -	$ -
Board of Health					
Charges for services	$ 2,982,072	$ 3,045,003	$ 3,498,578	$ 3,498,381	$ 4,774,558
Operating grants and contributions	8,729,173	8,938,234	7,916,083	7,928,357	8,242,977
Total Board of Health revenues	$ 11,711,245	$ 11,983,237	$ 11,414,661	$ 11,426,738	$ 13,017,535
Net (Expense) Revenue					
Landfill Authority	$ (35,889)	$ 142,894	$ 130,176	$ (98,727)	$ (551,649)
Housing Authority*	(1,063,233)	-	-	-	-
Hospital Authority*	(795)	-	-	-	-
Board of Health	$ 1,494,794	$ 1,033,359	$ 2,029,459	$ 2,888,763	$ 638,770

(Continued)

Fiscal Year				
2021	2022	2023	2024	2025
$ 2,260,743	$ 2,259,166	$ 2,391,017	$ 2,578,338	$ 2,966,120
-	-	-	-	-
-	-	-	-	-
11,049,524	12,537,335	15,328,168	17,327,625	15,244,439
$ 13,310,267	$ 14,796,501	$ 17,719,185	$ 19,905,963	$ 18,210,559
$ 1,322,696	$ 1,244,888	$ 1,133,743	$ 1,486,981	$ 1,481,764
5,000,000	2,101,205	2,885,551	2,000,000	2,230,080
$ 6,322,696	$ 3,346,093	$ 4,019,294	$ 3,486,981	$ 3,711,844
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 3,208,590	$ 3,398,090	$ 3,741,256	$ 4,177,389	$ 4,511,583
10,747,063	11,513,569	13,435,536	13,160,882	12,485,676
$ 13,955,653	$ 14,911,659	$ 17,176,792	$ 17,338,271	$ 16,997,259
$ 4,061,953	$ 1,086,927	$ 1,628,277	$ 908,643	$ 745,724
-	-	-	-	-
-	-	-	-	-
$ 2,906,129	$ 2,374,324	$ 1,848,624	$ 10,646	$ 1,752,820

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Component Units (Continued)					
General Revenues					
Landfill Authority:					
Earnings on investments	$ 718	$ 1,453	$ 3,697	$ 7,165	$ 6,244
Gain (loss) on sale of capital assets	-	-	-	-	-
	$ 718	$ 1,453	$ 3,697	$ 7,165	$ 6,244
Airport Authority:					
Special item - transfer of funds to Clayton County	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
Housing Authority:*					
Earnings on investments	$ 8,285	$ -	$ -	$ -	$ -
Gain on sale of capital assets	2,045,051	-	-	-	-
	$ 2,053,336	$ -	$ -	$ -	$ -
Change In Assets					
Landfill	$ (35,171)	$ 144,347	$ 133,873	$ (91,562)	$ (545,405)
Housing Authority*	990,103	-	-	-	-
Hospital Authority*	(795)	-	-	-	-
Board of Health	$ 1,494,794	$ 1,033,359	$ 2,029,459	$ 2,888,763	$ 638,770

* The Housing Authority became a component unit of the County starting fiscal year 2005 and the Hospital Authority became a component unit starting in fiscal year 2009. In fiscal year 2017, the Housing Authority and the Hospital Authority were removed as component units for Clayton County.

Fiscal Year 2021	2022	2023	2024	2025
$ 5,741	$ 5,961	$ 19,667	$ 36,281	$ 29,528
-	-	-	-	-
$ 5,741	$ 5,961	$ 19,667	$ 36,281	$ 29,528
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
$ -	$ -	$ -	$ -	$ -
$ 4,067,694	$ 1,092,888	$ 1,647,944	$ 944,924	$ 775,252
-	-	-	-	-
-	-	-	-	-
$ 2,906,129	$ 2,374,324	$ 1,848,624	$ 10,646	$ 1,752,820

CLAYTON COUNTY, GEORGIA

FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
General Fund					
Nonspendable	$ 1,389,326	$ 1,357,536	$ 1,011,049	$ 2,600,531	$ 3,466,255
Assigned	27,034,134	32,363,289	30,775,688	46,079,813	47,205,552
Unassigned	26,614,417	25,626,333	61,928,861	48,521,375	56,121,221
Total general fund	$ 55,037,877	$ 59,347,158	$ 93,715,598	$ 97,201,719	$ 106,793,028
All Other Governmental Funds					
Nonspendable	$ 4,278,873	$ 4,955,347	$ 5,272,068	$ 4,873,361	$ 9,035,756
Restricted	227,602,181	226,267,264	227,486,301	218,514,630	183,924,589
Assigned	2,763,322	2,759,775	2,377,183	937,343	64,897
Unassigned	-	-	(152,462)	-	(7,823,270)
Total all other governmental funds	$ 234,644,376	$ 233,982,386	$ 234,983,090	$ 224,325,334	$ 185,201,972

(1) Fund balance as of June 30, 2024 was restated during 2025 to correct an accounting error.

Fiscal Year					
2021	2022	2023	2024		2025
$ 3,507,378	$ 4,328,426	$ 4,416,907	$ 4,897,346		$ 5,095,018
34,446,453	40,535,645	47,806,478	63,450,799		54,237,625
64,425,010	65,817,335	63,012,075	6,405,089		31,583,027
$ 102,378,841	$ 110,681,406	$ 115,235,460	$ 74,753,234		$ 90,915,670
$ 4,891,067	$ 4,920,280	$ 4,950,951	$ 4,990,390		$ 1,376,156
254,398,166	261,559,139	274,500,322	290,160,009	(1)	315,176,818
-	-	-	-		5,025,967
-	-	-	-		(157,232)
$ 259,289,233	$ 266,479,419	$ 279,451,273	$ 295,150,399		$ 321,421,709

CLAYTON COUNTY, GEORGIA
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Revenues					
Property taxes	$ 118,270,131	$ 122,906,473	$ 136,494,173	$ 146,940,030	$ 155,778,382
Other taxes	96,142,718	100,015,832	108,228,648	105,556,256	103,263,035
Licenses and permits	7,916,993	8,166,530	7,488,841	8,228,818	6,811,000
Intergovernmental	15,501,979	18,815,631	48,684,479	17,111,738	18,218,741
Charges for services	28,373,449	28,002,886	30,104,233	29,539,678	27,760,842
Fines and forfeitures	7,749,789	6,851,100	6,993,148	6,625,577	6,074,697
Investment earnings	48,298	21,348	697,520	1,931,486	1,578,561
Other revenue	2,670,634	3,040,917	1,789,757	1,824,511	2,031,556
Gifts and donations	95,041	49,926	45,768	34,054	49,477
Total revenues	276,769,032	287,870,643	340,526,567	317,792,148	321,566,291
Expenditures					
General government	52,910,370	53,052,686	65,071,452	62,714,667	72,793,298
Tax assessment and collection	3,608,921	3,584,397	3,770,251	3,958,008	4,072,192
Courts and law enforcement	69,100,290	71,388,638	72,083,108	74,998,508	77,383,711
Public safety	64,079,531	65,987,461	65,888,269	70,728,262	67,411,290
Transportation and development	20,302,804	13,872,751	10,792,540	20,059,536	16,273,789
Planning and zoning	1,694,073	1,723,085	1,914,127	2,193,368	2,364,850
Libraries	3,622,655	3,576,295	3,240,028	3,540,831	4,201,511
Parks and recreation	8,181,103	8,376,122	8,650,984	8,750,260	9,335,119
Health and welfare	9,051,209	6,313,549	6,376,918	6,328,286	6,597,493
Economic development	1,699,814	1,991,811	1,667,997	1,256,324	683,941
Intergovernmental	8,602,297	9,174,570	9,587,073	10,745,675	10,654,086
Capital outlay	27,739,306	19,546,916	40,327,758	48,328,993	65,142,962
Debt service:					
Principal	-	-	-	-	-
Interest	19,477,089	25,738,910	25,712,066	25,190,662	18,638,188
Total expenditures	290,069,462	284,327,191	315,082,571	338,793,380	355,552,430
Excess (deficiency) of revenues over (under) expenditures	(13,300,430)	3,543,452	25,443,996	(21,001,232)	(33,986,139)
Other Financing Sources (Uses):					
Transfers in	21,381,987	26,545,789	39,269,327	21,650,951	19,907,003
Transfers out	(21,381,987)	(26,545,789)	(39,269,327)	(21,650,951)	(19,907,003)
Sale of capital assets	-	47,156	21,425	11,706,162	43,017
Issuance of debt	18,945,000	-	9,710,000	-	6,480,000
Issuance of financed purchases	-	-	-	-	4,156,256
Issuance of subscription liabilities	-	-	-	-	-
Proceeds from insurance claims	55,188	56,683	193,723	107,186	89,276
Other	-	-	-	-	-
Payments to escrow agent	(17,387,801)	-	-	-	(6,314,463)
Total other financing sources (uses)	1,612,387	103,839	9,925,148	11,813,348	4,454,086
Net change in fund balances	$ (11,688,043)	$ 3,647,291	$ 35,369,144	$ (9,187,884)	$ (29,532,053)
Debt service as a percentage of noncapital expenditures	7.4%	9.7%	9.4%	8.7%	6.4%

Fiscal Year				
2021	2022	2023	2024	2025
$ 168,402,940	$ 171,650,746	$ 195,871,443	$ 197,564,274	$ 258,785,132
120,075,610	129,993,467	140,910,923	150,009,954	157,203,855
8,146,081	7,819,981	8,034,199	8,772,849	7,773,102
43,536,838	60,724,114	52,276,156	34,358,273	46,270,646
28,235,209	31,117,930	35,350,917	34,643,148	38,868,968
4,097,615	5,378,891	6,252,198	6,085,172	7,126,831
231,723	271,722	6,220,143	8,871,867	9,088,555
2,212,216	1,923,630	3,183,513	3,814,184	3,049,336
531,977	90,128	154,992	103,794	45,733
375,470,209	408,970,609	448,254,484	444,223,515	528,212,158
88,202,184	94,124,371	108,209,747	113,995,683	104,736,967
4,270,582	4,234,565	4,488,788	5,165,911	5,705,850
80,236,910	85,076,248	89,239,122	119,273,133	131,737,455
78,623,145	86,635,214	91,822,664	100,855,289	117,810,583
16,468,036	17,543,957	22,326,165	17,118,655	22,153,112
2,515,775	2,617,188	2,782,121	3,173,184	3,201,543
4,546,252	4,656,907	5,141,541	5,256,456	5,477,143
11,229,975	10,734,310	9,458,880	10,214,705	10,956,945
9,686,654	12,240,263	16,610,905	13,144,356	12,628,280
610,504	724,484	890,448	1,570,318	10,009,835
11,538,908	13,102,858	14,573,793	16,299,878	16,875,190
50,524,641	45,509,679	50,022,803	47,019,433	34,667,114
17,860,714	15,487,778	17,626,878	17,230,828	20,191,272
2,058,158	1,334,717	599,804	693,429	651,599
378,372,438	394,022,539	433,793,659	471,011,258	496,802,888
(2,902,229)	14,948,070	14,460,825	(26,787,743)	31,409,270
22,420,916	17,009,308	19,184,313	17,381,492	34,521,759
(22,420,916)	(17,009,308)	(19,184,313)	(17,381,492)	(26,836,759)
109,150	90,336	55,839	111,737	255,575
72,000,000	-	-	-	-
-	-	-	-	2,774,152
-	-	2,634,778	505,659	-
466,153	424,785	374,466	436,020	268,294
-	29,560	-	-	-
-	-	-	-	-
72,575,303	544,681	3,065,083	1,053,416	10,983,021
$ 69,673,074	$ 15,492,751	$ 17,525,908	$ (25,734,327)	$ 42,392,291
6.1%	4.8%	4.8%	4.2%	4.6%

CLAYTON COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(unaudited - in thousands of dollars)

CLAYTON COUNTY - OVERALL

	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2016	5,995,707	14,989,267	800,435	2,001,087	285,638	714,096
2017	6,136,277	15,340,693	668,023	1,670,056	213,851	534,628
2018	6,447,694	16,119,234	722,279	1,805,698	158,451	396,128
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564
2022	9,197,694	22,994,235	972,176	2,430,439	74,658	186,646
2023	10,380,522	25,951,305	971,793	2,429,483	66,385	165,963
2024	12,621,688	31,554,220	1,048,335	2,620,838	63,701	159,253
2025	13,571,299	33,928,247	1,233,460	3,083,650	61,507	153,766

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2016	5,995,707	14,989,267	800,435	2,001,087	285,638	714,096
2017	6,136,277	15,340,693	668,023	1,670,056	213,851	534,628
2018	6,447,694	16,119,234	722,279	1,805,698	158,451	396,128
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564
2022	9,197,694	22,994,235	972,176	2,430,439	74,658	186,646
2023	10,380,522	25,951,305	971,793	2,429,483	66,385	165,963
2024	12,621,688	31,554,220	1,048,335	2,620,838	63,701	159,253
2025	13,571,299	33,928,247	1,233,460	3,083,650	61,507	153,766

NOTE: Tax rates are per $1,000 of assessed value.

[1] Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

[2] Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
7,081,780	17,704,450	914,286	6,167,494	35.007	40.00%
7,018,151	17,545,377	988,283	6,029,867	35.691	40.00%
7,328,424	18,321,060	986,926	6,341,498	35.691	40.00%
8,102,250	20,255,626	944,017	7,158,234	35.691	40.00%
8,298,336	20,745,841	808,955	7,489,382	35.596	40.00%
9,448,069	23,620,172	1,028,803	8,419,266	35.596	40.00%
10,244,528	25,611,320	1,097,709	9,146,819	38.535	40.00%
11,418,700	28,546,751	1,258,538	10,160,162	34.496	40.00%
13,733,724	34,334,311	1,440,578	12,293,146	31.960	40.00%
14,866,265	37,165,663	1,653,052	13,213,213	34.866	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
7,081,780	17,704,450	1,139,208	5,942,572	19.095	40.00%
7,018,151	17,545,377	1,242,150	5,776,001	19.095	40.00%
7,328,424	18,321,060	1,272,098	6,056,326	19.095	40.00%
8,102,250	20,255,626	1,304,998	6,797,252	19.095	40.00%
8,298,336	20,745,841	1,229,155	7,069,182	20.000	40.00%
9,448,069	23,620,172	1,526,874	7,921,195	20.000	40.00%
10,244,528	25,611,320	1,668,580	8,575,948	20.000	40.00%
11,418,700	28,546,751	2,037,887	9,380,813	20.000	40.00%
13,733,724	34,334,311	2,478,271	11,255,453	19.600	40.00%
14,866,265	37,165,663	2,807,653	12,058,612	19.600	40.00%

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS FOR CLAYTON COUNTY SCHOOL SYSTEM
(unaudited - in thousands of dollars)

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2016	5,995,707	14,989,267	800,435	2,001,087	285,638	714,096
2017	6,136,277	15,340,693	668,023	1,670,056	213,851	534,628
2018	6,447,694	16,119,234	722,279	1,805,698	158,451	396,128
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564
2022	9,197,694	22,994,235	972,176	2,430,439	74,658	186,646
2023	10,380,522	25,951,305	971,793	2,429,483	66,385	165,963
2024	12,621,688	31,554,220	1,048,335	2,620,838	63,701	159,253
2025	13,571,299	33,928,247	1,233,460	3,083,650	61,507	153,766

STATE OF GEORGIA

	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2016	5,995,707	14,989,267	800,435	2,001,087	285,638	714,096
2017	6,136,277	15,340,693	668,023	1,670,056	213,851	534,628
2018	6,447,694	16,119,234	722,279	1,805,698	158,451	396,128
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564
2022	9,197,694	22,994,235	972,176	2,430,439	74,658	186,646
2023	10,380,522	25,951,305	971,793	2,429,483	66,385	165,963
2024	12,621,688	31,554,220	1,048,335	2,620,838	63,701	159,253
2025	13,571,299	33,928,247	1,233,460	3,083,650	61,507	153,766

NOTE: Tax rates are per $1,000 of assessed value.

[1] Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

[2] Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
7,081,780	17,704,450	839,993	6,241,787	0.000	40.00%
7,018,151	17,545,377	947,720	6,070,431	0.000	40.00%
7,328,424	18,321,060	978,960	6,349,464	0.000	40.00%
8,102,250	20,255,626	1,015,604	7,086,646	0.000	40.00%
8,298,336	20,745,841	936,605	7,361,732	0.000	40.00%
9,448,069	23,620,172	1,233,298	8,214,770	0.000	40.00%
10,244,528	25,611,320	795,722	9,448,806	0.000	40.00%
11,418,700	28,546,751	983,511	10,435,190	0.000	40.00%
13,733,724	34,334,311	1,211,623	12,522,101	0.000	40.00%
14,866,265	37,165,663	1,451,376	13,414,890	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
7,081,780	17,704,450	1,359,463	5,722,316	0.050	40.00%
7,018,151	17,545,377	1,505,849	5,512,302	0.000	40.00%
7,328,424	18,321,060	1,567,307	5,761,117	0.000	40.00%
8,102,250	20,255,626	1,637,483	6,464,768	0.000	40.00%
8,298,336	20,745,841	1,374,299	6,924,038	0.000	40.00%
9,448,069	23,620,172	1,893,806	7,554,263	0.000	40.00%
10,244,528	25,611,320	1,415,487	8,829,041	0.000	40.00%
11,418,700	28,546,751	1,773,380	9,645,320	0.000	40.00%
13,733,724	34,334,311	2,207,324	11,526,400	0.000	40.00%
14,866,265	37,165,663	2,538,579	12,327,686	0.000	40.00%

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS FOR CLAYTON COUNTY SCHOOL SYSTEM
(unaudited - in thousands of dollars)

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2016	1,433,935	3,584,838	201,325	503,312	59,717	149,294
2017	1,390,482	3,476,206	216,100	540,249	44,814	112,036
2018	1,509,484	3,773,710	227,900	569,750	33,612	84,031
2019	1,688,197	4,220,493	250,622	626,556	26,788	66,971
2020	1,792,763	4,481,906	316,301	790,752	21,513	53,784
2021	2,009,253	5,023,133	354,255	885,637	19,892	49,730
2022	2,174,200	5,435,500	354,255	885,639	17,215	43,038
2023	2,349,049	5,872,623	354,323	885,807	16,225	40,564
2024	2,785,780	6,964,450	393,498	983,745	15,891	39,728
2025	3,042,884	7,607,211	463,189	1,157,971	15,934	39,834

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2016	4,561,772	11,404,430	599,110	1,497,775	225,921	564,802
2017	4,745,795	11,864,487	451,923	1,129,808	169,037	422,592
2018	4,938,209	12,345,524	494,379	1,235,948	124,839	312,098
2019	5,506,988	13,767,470	534,020	1,335,050	95,635	239,086
2020	5,525,651	13,814,127	564,165	1,410,413	77,944	194,860
2021	6,380,393	15,950,982	617,942	1,544,856	66,334	165,834
2022	7,023,494	17,558,735	617,920	1,544,800	57,443	143,607
2023	8,031,473	20,078,682	617,471	1,543,676	50,073	125,182
2024	9,835,908	24,589,769	654,837	1,637,093	47,723	119,307
2025	10,528,414	26,321,036	770,272	1,925,679	45,573	113,933

NOTE: Tax rates are per $1,000 of assessed value.

[1] Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

[2] Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
1,694,977	4,237,443	109,423	1,585,554	15.862	40.00%
1,651,396	4,128,490	116,026	1,535,370	16.596	40.00%
1,770,996	4,427,491	146,134	1,624,863	16.596	40.00%
1,965,608	4,914,019	134,577	1,831,031	16.596	40.00%
2,130,577	5,326,442	147,882	1,982,695	15.596	40.00%
2,383,400	5,958,500	139,234	2,244,166	15.596	40.00%
2,545,670	6,364,177	175,317	2,370,353	18.535	40.00%
2,719,597	6,798,994	212,693	2,506,904	14.496	40.00%
3,195,169	7,987,923	216,677	2,978,492	12.360	40.00%
3,522,006	8,805,016	239,100	3,282,907	15.266	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
5,386,803	13,467,007	804,863	4,581,940	15.862	40.00%
5,366,755	13,416,887	872,257	4,494,497	16.596	40.00%
5,557,428	13,893,569	840,792	4,716,636	16.596	40.00%
6,136,643	15,341,606	809,440	5,327,203	16.596	40.00%
6,167,760	15,419,399	661,072	5,506,687	15.596	40.00%
7,064,669	17,661,672	889,569	6,175,100	15.596	40.00%
7,698,857	19,247,142	922,289	6,776,568	18.535	40.00%
8,699,017	21,747,540	1,045,734	7,653,283	14.496	40.00%
10,538,468	26,346,169	1,223,748	9,314,720	12.360	40.00%
11,344,259	28,360,647	1,413,793	9,930,465	15.266	40.00%

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS FOR CLAYTON COUNTY SCHOOL SYSTEM
(unaudited - in thousands of dollars)

CLAYTON COUNTY BONDS - INCORPORATED

	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2016	1,433,935	3,584,838	201,325	503,312	59,717	149,294
2017	1,390,482	3,476,206	216,100	540,249	44,814	112,036
2018	1,509,484	3,773,710	227,900	569,750	33,612	84,031
2019	1,688,197	4,220,493	250,622	626,556	26,788	66,971
2020	1,792,763	4,481,906	316,301	790,752	21,513	53,784
2021	2,009,253	5,023,133	354,255	885,637	19,892	49,730
2022	2,174,200	5,435,500	354,255	885,639	17,215	43,038
2023	2,349,049	5,872,623	354,323	885,807	16,225	40,564
2024	2,785,780	6,964,450	393,498	983,745	15,891	39,728
2025	3,042,884	7,607,211	463,189	1,157,971	15,934	39,834

CLAYTON COUNTY BONDS - UNINCORPORATED

	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2016	4,561,772	11,404,430	599,110	1,497,775	225,921	564,802
2017	4,745,795	11,864,487	451,923	1,129,808	169,037	422,592
2018	4,938,209	12,345,524	494,379	1,235,948	124,839	312,098
2019	5,506,988	13,767,470	534,020	1,335,050	95,635	239,086
2020	5,525,651	13,814,127	564,165	1,410,413	77,944	194,860
2021	6,380,393	15,950,982	617,942	1,544,856	66,334	165,834
2022	7,023,494	17,558,735	617,920	1,544,800	57,443	143,607
2023	8,031,473	20,078,682	617,471	1,543,676	50,073	125,182
2024	9,835,908	24,589,769	654,837	1,637,093	47,723	119,307
2025	10,528,414	26,321,036	770,272	1,925,679	45,573	113,933

NOTE: Tax rates are per $1,000 of assessed value.

[1] Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

[2] Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
1,694,977	4,237,443	47,418	1,647,559	0.000	40.00%
1,651,396	4,128,490	54,290	1,597,107	0.000	40.00%
1,770,996	4,427,491	84,576	1,686,420	0.000	40.00%
1,965,608	4,914,019	72,666	1,892,942	0.000	40.00%
2,130,577	5,326,442	83,995	2,046,582	0.000	40.00%
2,383,400	5,958,500	73,789	2,309,611	0.000	40.00%
2,545,670	6,364,177	110,150	2,435,520	0.000	40.00%
2,719,597	6,798,994	143,993	2,575,604	0.000	40.00%
3,195,169	7,987,923	146,927	3,048,242	0.000	40.00%
3,522,006	8,805,016	169,111	3,352,896	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
5,386,803	13,467,007	489,100	4,897,703	0.000	40.00%
5,366,755	13,416,887	556,640	4,810,115	0.000	40.00%
5,557,428	13,893,569	523,690	5,033,738	0.000	40.00%
6,136,643	15,341,606	492,008	5,644,635	0.000	40.00%
6,167,760	15,419,399	337,411	5,830,348	0.000	40.00%
7,064,669	17,661,672	561,277	6,503,392	0.000	40.00%
7,698,857	19,247,142	600,927	7,097,930	0.000	40.00%
8,699,017	21,747,540	717,068	7,981,948	0.000	40.00%
10,538,468	26,346,169	897,058	9,641,410	0.000	40.00%
11,344,259	28,360,647	1,092,014	10,252,244	0.000	40.00%

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS FOR CLAYTON COUNTY SCHOOL SYSTEM
(unaudited - in thousands of dollars)

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2016	4,043,308	10,108,270	129,455	323,638	225,039	562,597
2017	4,390,527	10,976,318	135,358	338,394	171,563	428,907
2018	4,600,644	11,501,611	141,556	353,889	126,962	317,405
2019	5,220,372	13,050,930	142,207	355,516	97,383	243,457
2020	5,637,411	14,093,529	147,083	367,707	79,601	199,002
2021	6,125,922	15,314,805	155,961	389,903	68,280	170,701
2022	6,842,067	17,105,168	155,935	389,836	59,665	149,162
2023	7,760,796	19,401,991	157,205	393,012	52,799	131,997
2024	9,488,542	23,721,355	176,494	441,234	50,428	126,071
2025	10,107,897	25,269,742	197,097	492,742	48,489	121,223

NOTE: Tax rates are per $1,000 of assessed value.

[1] Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

[2] Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
4,397,802	10,994,505	618,267	3,779,535	5.000	40.00%
4,697,448	11,743,619	675,509	4,021,939	5.000	40.00%
4,869,162	12,172,904	655,797	4,213,364	5.000	40.00%
5,459,962	13,649,904	652,003	4,807,958	5.000	40.00%
5,864,095	14,660,238	681,456	5,182,639	5.000	40.00%
6,350,163	15,875,409	709,453	5,640,710	5.000	40.00%
7,057,667	17,644,166	447,397	6,610,270	4.750	40.00%
7,970,800	19,927,000	484,104	7,486,696	4.750	40.00%
9,715,464	24,288,660	511,250	9,204,214	4.146	40.00%
10,353,483	25,883,707	534,725	9,818,758	4.146	40.00%

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
LAST TEN CALENDAR YEARS

Fiscal Year Calendar year	2025 2024			2024 2023			2023 2022		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc.*	$ 390,056,067	1	2.62%	$ 354,992,555	1	2.39%	$ 274,262,260	1	1.84%
Clorox Manufacturing Company	78,462,461	2	0.53%	74,405,168	2	0.50%	66,811,990	2	0.45%
Rolls Royce North America	38,465,216	3	0.26%	50,593,516	3	0.34%	23,028,510	4	0.15%
Southwest Airlines	34,184,394	4	0.23%	-		0.00%	21,467,084	6	0.14%
FYR SFR Borrower, LLC	32,022,693	5	0.22%	20,909,902	9	0.14%	-		0.00%
Kroger	28,903,667	6	0.19%	23,474,875	4	0.16%	22,610,307	5	0.15%
Development Authority of Clayton County	28,776,440	7	0.19%	21,064,072	8	0.14%	-		0.00%
BMF IV GA Waterford Place, LLC	24,758,592	8	0.17%	-		0.00%	20,600,000	8	0.14%
Marbella Place, LP	22,760,000	9	0.15%	-		0.00%	18,613,213	10	0.13%
Fedex Ground Package System	22,030,131	10	0.15%	21,268,095	7	0.14%	-		0.00%
Riverwalk Lane Legacy Apartments, LLC	-		0.00%	22,000,000	5	0.15%	-		0.00%
IPT Southfield IC, LLC	-		0.00%	21,836,365	6	0.15%	20,771,445	7	0.14%
Laurel Pointe Owner, LLC	-		0.00%	20,162,800	10	0.14%	20,162,480	9	0.14%
Delta Flight Kitchen	-		0.00%	-		0.00%	26,995,640	3	0.18%
AMB Partners *(AMB Property)*	-		0.00%	-		0.00%	-		0.00%
City of Atlanta	-		0.00%	-		0.00%	-		0.00%
Waterford Exchange, LLC	-		0.00%	-		0.00%	-		0.00%
CP Best Rd, LLC	-		0.00%	-		0.00%	-		0.00%
Georgia Power Co.	-		0.00%	-		0.00%	-		0.00%
Atlanta Gas Light	-		0.00%	-		0.00%	-		0.00%
American Airlines	-		0.00%	-		0.00%	-		0.00%
ExpressJet Airline	-		0.00%	-		0.00%	-		0.00%
Spirit Airlines	-		0.00%	-		0.00%	-		0.00%
Air Tran Airways	-		0.00%	-		0.00%	-		0.00%
BellSouth (AT&T)	-		0.00%	-		0.00%	-		0.00%
U.S. Airways	-		0.00%	-		0.00%	-		0.00%
Subtotal (10 largest)	700,419,661		4.71%	630,707,348		4.59%	515,322,929		4.51%
Balance of all others	14,165,845,514		95.29%	13,103,016,713		95.41%	10,903,377,715		95.49%
Total	$ 14,866,265,175		100.00%	$ 13,733,724,061		100.00%	$ 11,418,700,644		100.00%

SOURCE: All information in this schedule was obtained from the Clayton County Tax Commissioner's Office.

(Continued)

2022 2021			2021 2020			2020 2019			2019 2018		
Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
$ 253,751,640	1	1.71%	$ 252,100,107	1	1.70%	$ 721,608,389	1	4.85%	$ 718,437,774	1	8.87%
53,414,367	2	0.36%	28,895,924	5	0.19%	47,327,880	4	0.32%	47,181,804	6	0.58%
-		0.00%	39,247,734	3	0.26%	-		0.00%	-		0.00%
22,695,001	4	0.15%	18,081,523	9	0.12%	104,875,205	3	0.71%	79,155,199	4	0.98%
-		0.00%	-		0.00%	-		0.00%	-		0.00%
21,827,650	5	0.15%	20,545,613	8	0.14%	28,654,448	10	0.19%	27,219,586	9	0.34%
18,524,480	7	0.12%	33,686,812	4	0.23%	29,941,212	9	0.20%	-		0.00%
-		0.00%	-		0.00%	-		0.00%	-		0.00%
17,930,000	8	0.12%	-		0.00%	-		0.00%	-		0.00%
-		0.00%	-		0.00%	-		0.00%	-		0.00%
-		0.00%	-		0.00%	-		0.00%	-		0.00%
18,830,994	6	0.13%	18,975,200	7	0.13%	-		0.00%	-		0.00%
-		0.00%	-		0.00%	-		0.00%	-		0.00%
28,332,960	3	0.19%	25,053,400	6	0.17%	-		0.00%	-		0.00%
-		0.00%	-		0.00%	37,521,976	7	0.25%	37,575,576	7	0.46%
17,870,880	9	0.12%	52,155,934	2	0.35%	36,677,325	8	0.25%	91,808,725	3	1.13%
16,419,093	10	0.11%	-		0.00%	-		0.00%	-		0.00%
-		0.00%	18,000,000	10	0.12%	-		0.00%	-		0.00%
-		0.00%	-		0.00%	214,327,169	2	1.44%	192,480,051	2	2.38%
-		0.00%	-		0.00%	44,394,190	5	0.30%	42,224,494	5	0.52%
-		0.00%	-		0.00%	42,451,598	6	0.29%	-		0.00%
-		0.00%	-		0.00%	-		0.00%	28,656,014	8	0.35%
-		0.00%	-		0.00%	-		0.00%	24,371,835	10	0.30%
-		0.00%	-		0.00%	-		0.00%	-		0.00%
-		0.00%	-		0.00%	-		0.00%	-		0.00%
-		0.00%	-		0.00%	-		0.00%	-		0.00%
469,597,065		4.58%	506,742,247		5.36%	1,307,779,392		15.76%	1,289,111,058		15.91%
9,774,930,609		95.42%	8,941,326,365		94.64%	6,990,557,040		84.24%	6,813,139,156		84.09%
$ 10,244,527,674		100.00%	$ 9,448,068,612		100.00%	$ 8,298,336,432		100.00%	$ 8,102,250,214		100.00%

(Continued)

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
LAST TEN CALENDAR YEARS

Fiscal Year / Calendar Year	2018 / 2017			2017 / 2016			2016 / 2015		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc.*	$ 650,178,137	1	8.87%	$ 572,942,016	1	8.16%	$ 568,806,683	1	8.31%
Clorox Manufacturing Company	38,481,428	8	0.53%	42,994,321	6	0.61%	47,209,874	5	0.69%
Rolls Royce North America	-		0.00%	-		0.00%	-		0.00%
Southwest Airlines	65,502,844	6	0.89%	78,830,942	3	1.12%	48,645,141	4	0.71%
FYR SFR Borrower, LLC	-		0.00%	-		0.00%	-		0.00%
Kroger	-		0.00%	26,390,486	10	0.38%	25,558,704	9	0.37%
Development Authority of Clayton County	-		0.00%	-		0.00%	-		0.00%
BMF IV GA Waterford Place, LLC	-		0.00%	-		0.00%	-		0.00%
Marbella Place, LP	-		0.00%	-		0.00%	-		0.00%
Fedex Ground Package System	-		0.00%	-		0.00%	-		0.00%
Riverwalk Lane Legacy Apartments, LLC	-		0.00%	-		0.00%	-		0.00%
IPT Southfield IC, LLC	-		0.00%	-		0.00%	-		0.00%
Laurel Pointe Owner, LLC	-		0.00%	-		0.00%	-		0.00%
Delta Flight Kitchen	-		0.00%	-		0.00%	-		0.00%
AMB Partners *(AMB Property)*	30,725,776	9	0.42%	29,961,770	9	0.43%	31,271,290	8	0.46%
City of Atlanta	205,607,466	3	2.81%	54,607,985	5	0.78%	56,245,013	3	0.82%
Waterford Exchange LLC	-		0.00%	-		0.00%	-		0.00%
CP Best Rd LLC	-		0.00%	-		0.00%	-		0.00%
Georgia Power Co.	176,978,982	2	2.41%	175,680,856	2	2.50%	157,719,063	2	2.30%
Atlanta Gas Light	40,162,506	7	0.55%	38,748,279	7	0.55%	37,822,720	6	0.55%
American Airlines	76,825,552	5	1.05%	57,083,507	4	0.81%	-		0.00%
ExpressJet Airline	-		0.00%	32,973,116	8	0.47%	36,451,743	7	0.53%
Spirit Airlines	25,899,091	10	0.35%	-		0.00%	-		0.00%
Air Tran Airways	-		0.00%	-		0.00%	-		0.00%
BellSouth (AT&T)	73,187,850	4	1.00%	-		0.00%	-		0.00%
U.S. Airways	-		0.00%	-		0.00%	24,884,677	10	0.36%
Subtotal (10 largest)	1,383,549,632		18.88%	1,110,213,278		15.82%	1,034,614,908		14.61%
Balance of all others	5,944,874,405		81.12%	5,907,937,639		84.18%	6,047,164,950		85.39%
Total	$ 7,328,424,037		100.00%	$ 7,018,150,917		100.00%	$ 7,081,779,858		100.00%

CLAYTON COUNTY, GEORGIA

PROPERTY TAX RATES

DIRECT AND OVERLAPPING[1] GOVERNMENTS
LAST TEN CALENDAR YEARS

Direct and Overlapping:

	Clayton County Board of Commissioners		
Calendar Year	M & O Millage	Debt Service Millage	Total Direct Rate
2015	15.862	-	15.862
2016	16.596	-	16.596
2017	16.596	-	16.596
2018	16.596	-	16.596
2019	15.596	-	15.596
2020	15.596	-	15.596
2021	18.535	-	18.535
2022	14.496	-	14.496
2023	12.360	-	12.360
2024	15.266	-	15.266

Total Direct and Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
2015	52.626	54.750	41.507
2016	53.310	55.434	42.191
2017	53.310	55.434	42.191
2018	53.310	57.434	43.691
2019	53.215	57.339	44.596
2020	53.215	57.339	44.596
2021	55.904	60.028	49.285
2022	51.865	55.989	45.246
2023	49.725	52.849	44.106
2024	51.631	55.755	47.012

Millage rates are per $1,000 of assessed value.

(Continued)

Clayton County School Board				Overlapping	
M & O Millage	Debt Service Millage	Total School Millage	State of Georgia	Fire District	Total Direct and Overlapping Rates
19.804	-	19.804	0.100	5.000	40.766
19.095	-	19.095	0.050	5.000	40.007
19.095	-	19.095	-	5.000	40.691
19.095	-	19.095	-	5.000	40.691
19.095	-	19.095	-	5.000	39.691
20.000	-	20.000	-	5.000	40.596
20.000	-	20.000	-	4.750	43.285
20.000	-	20.000	-	4.750	39.246
19.600	-	19.600	-	4.146	36.106
19.600	-	19.600	-	4.146	39.012

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
49.507	49.987	47.507	5.000
50.331	50.671	48.191	5.000
50.331	50.671	48.191	5.000
50.363	52.171	48.191	5.000
49.976	52.076	48.096	5.000
49.976	52.076	48.096	5.000
52.366	54.765	50.785	4.750
48.327	50.726	46.746	4.750
43.620	47.586	43.606	4.146
46.526	46.352	46.512	4.146

SOURCE: All information in this schedule was obtained from the Clayton County Tax Commissioner's Office.

[1] Overlapping rates are those of local and county governments that apply to property owners within Clayton County, Georgia. Not all overlapping rates apply to all Clayton County, Georgia property owners (e.g., the rates for fire districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the fire district.)

CLAYTON COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN CALENDAR YEARS
(dollars in thousands)

Calendar Year Ended December 31,	Taxes Levied for the Calendar Year	Collected within the Calendar Year of the Levy		Delinquent Tax Collection
		Amount	Percentage of Levy	
2015	209,797	203,629	97.06%	5,824
2016	218,812	214,693	98.12%	3,756
2017	234,006	230,464	98.49%	3,068
2018	264,392	258,658	97.83%	5,313
2019	286,627	280,122	97.73%	5,722
2020	302,870	297,348	98.18%	5,038
2021	318,621	312,118	97.96%	5,949
2022	369,527	364,080	98.53%	4,534
2023	375,561	367,523	97.86%	-
2024	483,067	475,186	98.37%	-

SOURCE: All information in this schedule was obtained from the Clayton County Tax Commissioner's Office.

(Continued)

Total Tax Collections to Date		Outstanding Delinquent Taxes	
Amount	Percentage of Levy	Amount	Percentage of Levy
209,453	97.06%	6,168	2.94%
218,449	98.12%	4,119	1.88%
233,532	98.49%	3,542	1.51%
263,971	97.83%	5,734	2.17%
285,844	97.73%	6,505	2.27%
302,386	98.18%	5,521	1.82%
318,067	97.96%	6,504	2.04%
368,614	98.53%	5,446	1.47%
367,523	97.86%	8,038	2.14%
475,186	98.37%	7,881	1.63%

CLAYTON COUNTY, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities			
Fiscal Year	General Obligation Bonds	Percentage of Actual Property Value*	Percentage of Personal Income**	Per Capita**
2016	63,550,000	0.94%	0.94%	232
2017	51,700,000	0.75%	0.75%	184
2018	39,435,000	0.55%	0.55%	140
2019	26,740,000	0.34%	0.34%	94
2020	13,600,000	0.17%	0.17%	47
2021	72,000,000	0.89%	0.89%	244
2022	60,325,000	0.74%	0.74%	201
2023	48,520,000	0.58%	0.58%	162
2024	36,590,000	0.43%	0.43%	122
2025	24,525,000	0.26%	0.26%	82

	Component Units			
Fiscal Year	Landfill Authority Revenue Bonds	Landfill Authority Financed Purchases	Housing Authority*** Notes Payable	Housing Authority*** Revenue Bonds
2016	8,810,000	4,575,060	4,968,780	N/A
2017	8,005,000	3,808,132	NA	N/A
2018	7,180,000	3,012,271	NA	N/A
2019	6,345,000	2,186,539	NA	N/A
2020	5,495,000	1,329,524	NA	N/A
2021	4,625,000	565,195	NA	N/A
2022	3,740,000	-	NA	N/A
2023	2,835,000	-	NA	N/A
2024	1,905,000	-	NA	N/A
2025	960,000	-	NA	N/A

* See the Assessed and Estimated Actual Value of Taxable Property schedule for actual property values.

** See the Demographic and Economic Statistics schedule for personal income and population information.

SOURCE: Clayton County Finance Department

(Continued)

Governmental Activities								
Financed Purchases	Lease Liabilities		Subscription Liabilities		Revenue Bonds		Total Primary Government	Percentage of Personal Income**	Per Capita**
5,794,917	-		-		35,045,000		104,389,917	1.55%	380.89
4,413,809	-		-		35,164,483		91,278,292	1.33%	325.03
3,266,657	-		-		35,925,840		78,627,497	1.10%	279.98
2,042,627	-		-		26,372,491		55,155,118	0.71%	193.42
4,892,508	-		-		23,504,745		41,997,253	0.53%	144.69
3,411,794	907,641	****	-		20,560,703		96,880,138	1.20%	328.06
2,546,070	825,587	****	3,691,555	*****	17,576,255		84,964,467	1.04%	283.64
1,715,137	740,466	****	4,385,509	*****	14,550,000		69,911,112	0.83%	233.87
866,572	650,551		3,208,353		27,245,000	******	68,560,476	0.81%	227.90
1,876,999	432,178		1,502,840		22,985,000		51,322,017	0.54%	170.90

Total Government	Percentage of Personal Income**	Per Capita**
122,743,757	1.82%	447.86
103,091,424	1.50%	367.10
88,819,768	1.24%	316.28
63,686,657	0.82%	223.34
48,821,777	0.61%	168.21
102,070,333	1.26%	345.63
88,704,467	1.09%	296.13
72,746,112	0.86%	243.36
70,465,476	0.83%	234.24
52,282,017	0.55%	174.09

*** The Housing Authority information is presented on a Fiscal Year Ending December 31 basis. The Housing Authority became a component unit of Clayton County in fiscal year 2005. In fiscal year 2015, the Housing Authority no longer met the criteria of component units of Clayton County. The information presented in these schedules is only for years in which these entities were component units of Clayton County.

**** The County implemented GASB Statement No. 87, *Leases*, in 2022 and restated 2021 ending balances.
***** The County implemented GASB Statement No. 96, *SBITAs*, in 2023 and restated 2022 ending balances.
****** The Development Authority restated 2024 ending balances due to a correction of error related Revenue Bonds.

CLAYTON COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Debt limit	$ 708,178,000	$ 701,815,100	$ 732,842,404	$ 810,225,021	$ 829,833,643
Total net debt applicable to limit	63,550,000	51,700,000	39,435,000	26,740,000	13,600,000
Legal debt margin	$ 644,628,000	$ 650,115,100	$ 693,407,404	$ 783,485,021	$ 816,233,643
Total net debt applicable to the limit as a percentage of debt limit.	8.97%	8.97%	7.37%	3.30%	1.64%

* See the Assessed and Estimated Actual Value of Taxable Property schedule for detail of assessed taxable value.

** Under state law, the County's outstanding general obligation debt should not exceed 10% of total assessed property value.

SOURCE: Clayton County Finance Department

(Continued)

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed Value*	$ 14,866,265,175
Debt Limit (10% of assessed value)**	1,486,626,518
Debt applicable to limit:	
General obligation bonds	24,525,000
Total net debt applicable to limit	24,525,000
Legal debt margin	$ 14,841,740,175

Fiscal Year				
2021	**2022**	**2023**	**2024**	**2025**
$ 944,806,900	$ 1,024,452,800	$ 1,141,870,000	$ 1,373,372,400	$ 1,486,626,518
72,000,000	60,325,000	48,520,000	36,590,000	24,525,000
$ 872,806,900	$ 964,127,800	$ 1,093,350,000	$ 1,336,782,400	$ 1,462,101,518
7.62%	5.89%	4.25%	2.66%	1.65%

CLAYTON COUNTY, GEORGIA

PLEDGED REVENUE COVERAGE
CURRENT FISCAL YEAR AND LAST TEN FISCAL YEARS

Primary Government

	Clayton County Tourism Authority					
				Debt Service		
Fiscal Year	Tourism Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage
2016	58,079	-	58,079	25,000	22,250	1.00
2017	45,819	-	45,819	25,000	21,000	1.00
2018	18,958	-	18,958	395,000	19,750	1.00
2019	N/A	N/A	N/A	N/A	N/A	N/A
2020	N/A	N/A	N/A	N/A	N/A	N/A
2021	N/A	N/A	N/A	N/A	N/A	N/A
2022	N/A	N/A	N/A	N/A	N/A	N/A
2023	N/A	N/A	N/A	N/A	N/A	N/A
2024	N/A	N/A	N/A	N/A	N/A	N/A
2025	N/A	N/A	N/A	N/A	N/A	N/A

Component Units

	The Development Authority of Clayton County					
				Debt Service		
Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2016	2,318,746	3,098,630	(779,884)	2,190,000	403,426	(0.30)
2017	N/A	N/A	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A	N/A	N/A
2019	N/A	N/A	N/A	N/A	N/A	N/A
2020	N/A	N/A	N/A	N/A	N/A	N/A
2021	N/A	N/A	N/A	N/A	N/A	N/A
2022	N/A	N/A	N/A	N/A	N/A	N/A
2023	N/A	N/A	N/A	N/A	N/A	N/A
2024	N/A	N/A	N/A	N/A	N/A	N/A
2025	N/A	N/A	N/A	N/A	N/A	N/A

The information for the Development Authority of Clayton County is presented on a calendar year basis. Data for the years ended December 31, 2017 through December 31, 2022 was not available as of the release of this statement.

	Clayton County Landfill Authority					
				Debt Service		
Fiscal Year	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2016	3,112,158	3,747,196	(635,038)	365,000	304,380	(0.96)
2017	1,246,191	2,852,324	(1,606,133)	805,000	179,724	(1.64)
2018	1,125,104	2,235,371	(1,110,267)	825,000	163,302	(1.13)
2019	1,172,848	2,053,010	(880,162)	835,000	146,472	(0.91)
2020	1,143,157	2,015,986	(872,829)	850,000	129,438	(0.90)
2021	1,322,696	2,122,375	(799,679)	870,000	112,098	(0.82)
2022	1,244,888	2,051,461	(806,573)	885,000	94,350	(0.83)
2023	1,133,743	2,322,413	(1,188,670)	905,000	76,296	(1.22)
2024	1,486,981	2,528,409	(1,041,428)	930,000	57,834	(1.06)
2025	1,481,764	2,935,292	(1,453,528)	945,000	38,860	(1.49)

SOURCE: Clayton County Finance Department

(Continued)

Urban Redevelopment Agency of Clayton County

Redevelopment Revenues	Less: Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
1,336,550	-	1,336,550	730,000	606,550	1.00
1,330,050	-	1,330,050	760,000	570,050	1.00
1,327,050	-	1,327,050	795,000	532,050	1.00
1,332,300	-	1,332,300	840,000	492,300	1.00
960,150	-	960,150	880,000	80,150	1.00
1,043,900	-	1,043,900	910,000	133,900	1.00
1,047,500	-	1,047,500	950,000	97,500	1.00
1,050,000	-	1,050,000	1,000,000	50,000	1.00
2,027,965	-	2,027,965	1,705,000	322,965	1.00
2,041,178	-	2,041,178	1,760,000	281,178	1.00

Clayton County Housing Authority

Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
444,365	713,398	(269,033)	282,461	246,369	(0.51)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

Clayton County Housing Authority is no longer a component unit of Clayton County, data shown for years where the Housing Authority was a component unit of Clayton County.

CLAYTON COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Year	Population*	Personal Income* (in thousands)	Per Capita Personal Income	Retail Sales* (in thousands)
2016	274,070	6,728,520	24,550	3,677,540
2017	280,830	6,857,750	24,420	3,817,350
2018	285,030	7,163,220	25,131	3,950,160
2019	290,250	7,803,800	26,886	4,366,920
2020	293,970	7,938,980	27,006	4,584,530
2021	296,450	8,085,770	27,275	4,183,040
2022	299,550	8,147,700	27,200	4,486,100
2023	298,930	8,419,890	28,167	4,590,230
2024	300,830	8,514,740	28,304	4,824,740
2025	300,310	9,518,810	31,697	4,930,800

(a) COVID-19 pandemic caused the closing of a number of businesses from March through June 2020

SOURCE:
* Woods & Poole Economics Data Pamphlet
** Clayton County Board of Education
*** Georgia Department of Labor

(Continued)

Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
13.418	32.62	54,136	6.6%
13.593	32.65	54,345	6.2%
13.859	32.44	54,871	5.0%
15.045	32.55	54,840	4.6%
15.595	32.64	54,424	12.7% (a)
14.110	32.24	52,149	5.5%
14.976	32.29	52,335	4.6%
15.356	32.48	52,335	4.4%
16.038	33.31	51,102	5.0%
16.419	33.80	50,926	4.5%

CLAYTON COUNTY, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT CALENDAR YEAR AND NINE YEARS AGO

	2025		
Employer **	**Employees**	**Rank**	**Percentage of Total County Employment*****
Fresh Express	1,500	1	0.73%
Southern Regional Medical Center	1,300	2	0.64%
JC Penney Co. Distribution Center	1,200	3	0.59%
VXI Global Solutions, LLC	1,200	4	0.59%
Americold Logistics, LLC	897	5	0.44%
FedEx Ground	800	6	0.39%
Clayton State University	710	7	0.35%
Delta Cargo	500	8	0.24%
O'Reilly Automotive Inc./Distribution	500	9	0.24%
R+L Carriers, Inc.	500	10	0.24%
	9,107		4.45%

	2016		
Employer **	**Employees**	**Rank**	**Percentage of Total County Employment*****
Gate Gourmet, Inc.	1,710	1	1.00%
Atlas Logistics	1,350	2	0.79%
Southern Regional Medical Center	1,100	3	0.64%
Walmart, Inc.	825	4	0.48%
FedEx Ground	800	5	0.47%
Fresh Express, Inc.	800	6	0.47%
TOTO USA., Inc.	700	7	0.41%
Clayton State University	675	8	0.39%
Kroger	579	9	0.34%
Standard Parking Corp.	562	10	0.33%
	9,101		5.32%

SOURCE:

** Clayton County Office of Economic Development (Georgia Power Community).

*** Total private employment in Clayton County - 204,490 in 2025 and 170,970 in 2016. (Woods & Poole Economics Data Pamphlet 2025 and 2016).

CLAYTON COUNTY, GEORGIA

FULL-TIME CLAYTON COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government:										
Commissioners	32	28	33	35	33	35	48	27	36	27
Finance	38	40	36	39	41	43	43	44	45	44
Risk management	6	6	6	6	6	5	6	6	6	7
Computer center	59	55	59	59	65	77	79	72	72	71
Personnel	16	15	13	16	15	17	18	19	20	20
Central services	19	18	21	23	22	24	20	22	19	24
Registrar	5	6	6	6	8	21	11	12	11	13
Tax Assessment/Collection:										
Tax commissioner	31	31	29	31	30	33	32	34	33	32
Tax assessors	27	30	28	31	28	26	27	27	27	28
Courts and Law Enforcement:										
Superior court	35	34	39	39	30	41	33	25	32	25
State court	37	35	36	36	35	34	37	23	36	25
Magistrate court	9	10	9	10	9	12	12	5	10	6
Juvenile court	58	60	58	62	61	61	56	42	53	41
Probate court	16	17	16	16	18	20	15	16	17	15
Clerk of superior/magistrate court	34	28	30	36	36	32	32	31	28	33
Clerk of state court	24	23	24	23	23	22	21	21	22	21
Solicitor of state court	38	35	34	38	36	31	37	38	34	30
District attorney	63	86	83	89	72	85	76	57	66	56
State adult probation	2	1	-	-	-	-	-	-	-	-
Correctional facility	55	55	51	54	57	99	90	97	97	98
Sheriff	343	315	313	333	245	291	273	385	355	346
Public Safety:										
County police	394	369	380	404	432	402	368	408	397	405
County Fire	231	220	243	252	233	262	237	247	251	269
Narcotics unit	24	-	-	-	-	-	-	-	-	-
E.M.S. Rescue	103	110	118	132	136	136	125	117	113	109
Central Communications	34	37	34	49	37	34	37	42	41	44
Emergency Management	4	3	3	3	3	3	3	8	7	7
Transportation and Development:										
Transportation/Development - Administration	97	83	83	83	73	81	84	74	71	68
Transportation/Development - Traffic Engineering	-	-	-	-	4	3	3	3	2	3
Planning and Zoning:										
Community Development - Admin	21	18	19	18	16	17	16	18	17	18
Community Development - Planning	1	4	5	5	4	4	3	3	3	5
Libraries	46	39	46	46	38	54	46	48	48	47
Parks and Recreation	87	77	88	93	87	98	98	106	106	114
Health and Welfare	12	10	9	9	8	8	8	4	7	7
Other General Government:										
County Garage	17	11	10	13	17	17	11	13	14	10
Refuse Control	39	36	38	40	39	38	35	36	42	38
Building and Maintenance	24	22	22	26	26	30	35	34	40	35
Extension University of Georgia	7	4	7	9	4	5	2	2	-	4
Other General Government	3	3	-	-	-	-	-	-	-	-
Landfill	15	12	11	12	10	11	11	9	10	13
HUD	7	8	9	9	7	8	8	2	7	1
Total Clayton County Employees	2,113	1,994	2,049	2,185	2,044	2,220	2,096	2,177	2,195	2,159

SOURCE: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Function					
General Government:					
Commissioners:					
Minutes and Agenda Items Prepared Without Error:					
Notices of Special Meetings Issued Within 24 hours of Meeting:					
Board of Commission meetings	24	24	24	24	30
Budget amendments approved	72	57	57	46	37
Finance:					
Accounts payable check per employee	12,300	3,356	4,510	2,358	2,622
Accounts receivable invoices per employee	249	272	287	118	186
Budget per analyst (millions):					
Budget Amendments processed:					
Received Certificate of Achievement for CAFR:					
Received Distinguished Budget Award:					
Internal Audits					
Risk management:					
Medical insurance participants	2,471	2,454	2,241	2,278	2,421
Dental Insurance participants	2,436	2,420	2,513	2,438	2,485
Number of Claims Processed:					
Number of Safety Inspections:					
Percentage of Satisfactory Safety Inspections:					
Number of Solicitation/Contracts Reviewed for appropriate risktransfer (insurance/bonding):					
Number of Attendees for Defensive Driving Classes:					
Computer center:					
Personal computers	3,120	2,571	3,080	3,060	3,075
Help desk calls	24,961	26,111	21,295	23,894	18,394
Percent of First-call Resolution					
Average Problem Closure Duration (Days)					
Percent of Requests Resolved within 2 BusinessDays					
Destroyed Records Past Retention Cycle (Boxes)					
Number of digitized images					
Personnel:					
County positions	2,366	2,378	2,420	2,438	2,491
Number of HR Budgeted Positions					
Human Resources Ratio					
Number UI Claims Processed					
Number of Employees Attending NEO					
Number of Open Records Requests Processed					
Number of Verifications of Employment					
Number of FMLA Requests Processed					
Number of Civil Service Appeals Received					
Number of Civil Service Grievances Received					
Number of Civil Services Cases Ruled for Appellants					
Number of Civil Services Cases Heard by CSB					
Employees Enrolled in Wellness Plans					
Retirees Enrolled in Kaiser Senior Advantage					
Retirees Enrolled in Aetna Medicare Advantage					
Employees Enrolled in Kaiser Fully Insured					
Employees Enrolled in Self-Funded Medical					
Employees not Enrolled in Medical Plans					
Workers' Compensation Claims					
Applications processed	30,081	25,018	13,035	27,284	13,888
Number of New Hires Processed					
Number of Terminations Processed					
Number of Personnel Actions Processed					
Central services:					
Number of Solicitation (ITB's RFP's, RFQ's) Processed:					
Purchase orders	3,850	4,200	4,900	4,600	5,500
Number of Informal Quotes:					
Number of Non-Compete (SS/COOP/SP/SWC/IFQ) Processed:					
Number of Professional Service Agreements (PSA) Processed:					
Percentage of Solicitations completed within established procurement cycles:					
Percentage of Satisfactory or Better Customer Service Ratings:					
Number and Percentage increase in the number of SLBE Certified Vendors:					
Percentage of contracts meeting SLBE Goals/Good Faith Efforts:					
Number of Warehouse Items Processed:					
Number of Warehouse Deliveries Made:					
Registrar:					
Number of Elections Held					
Number of Optical Scan Ballots Used					
Registered voters	165,000	176,000	180,000	192,904	207,191
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	$ 97,829	$ 100,071	$ 105,243	$ 118,798	$ 116,804
Percent of tax levy collected:					
Delinquent taxes as a percent of total levy:					
Motor vehicle mail processing turnaround:					

Fiscal Year					
2021	2022	2023	2024	(1)	2025
					90%
					100%
48	52	60	53		
47	36	39	40		
1,709	1,333	1,518	1,579		1,500
255	155	93	38		
					239
					35
					Yes
					Yes
					11
2,297	2,493	2,437	2,526		
2,563	2,523	2,489	2,593		
					425
					24
					95%
					525
					500
4,768	4,982	4,217	4,543		
19,701	21,569	20,692	27,772		20,500
					45%
					4
					70%
					4,200
					42,000
2,591	2,675	2,802	2,943		3,353
					21
					1:160
					68
					250
					140
					942
					324
					8
					6
					10
					14
					7
					526
					228
					346
					866
					946
					1,008
12,837	9,342	11,522	12,098		15,137
					1,327
					1,095
					6,472
					73
8,170	5,300	8,259	5,500		5,050
					89
					201
					28
					95%
					95%
					210 / 13%
					98% / .02
					75,950
					6,900
					8
					180,000
206,590	202,892	207,317	212,000		218,000
$ 131,307	$ 169,536	$ 147,282	$ 151,943		
					98%
					2%
					3-7 Days

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

	Fiscal Year				
Function	**2016**	**2017**	**2018**	**2019**	**2020**
Tax assessors:					
Commercial parcels per appraiser	400	400	390	275	380
Residential parcels per appraiser	2,150	2,150	2,450	2,600	2,839
Personal property parcels per appraiser	65	65	73	55	125
New deed transactions processed:					
New subdivision lots processed:					
Courts and Law Enforcement:					
Superior court:					
Criminal filings	3,438	3,323	1,817	2,313	2,106
Civil filing	3,774	6,130	2,704	3,185	2,408
Civil Cases					
Criminal Cases					
Criminal Cases Closed					
Civil Cases Closed					
Total Case Disposition Rate					
Jury Trials					
Public Defender					
Total Open/Closed Cases					
State court:					
Civil cases	3,192	1,697	1,046	1,371	1,347
Traffic cases	36,276	15,869	11,046	13,099	12,230
Criminal cases	13,632	6,412	4,805	6,582	5,621
Civil Cases Closed:					
Criminal Cases Closed:					
Traffic Cases Closed:					
Total Case Disposition Rate:					
Jury Trials:					
Total Cases – Panel Attorney, Public Defender, Lister/Holt:					
Total Cases - Panel Attorneys Only:					
Cost per case (Average) Panel Attorneys Only:					
Magistrate court:					
Abandoned Motor Vehicle Cases:					
Arrest Warrants:					
Bond Hearings:					
Child Abandonment:					
Claims Cases:					
Criminal Pre-Issuance Warrants:					
Dispossessory Cases:					
First Appearance:					
Ordinance Violations:					
Preliminary Hearings:					
Felony arrest warrants	N/A	N/A	N/A	N/A	4,500
Misdemeanor arrest warrants	N/A	N/A	N/A	N/A	17,700
Warrants Issued:					
Search warrants	N/A	538	593	139	1,202
Temporary Protective Orders:					
Juvenile court:					
Truancy and program referrals	N/A	N/A	N/A	N/A	N/A
Risk and clinical assessments	N/A	N/A	N/A	N/A	N/A
Total # of youth served					
Total # of court hearings					
Total # of intake detention decisions					
Total # of dependency complaints					
Total # of informal adjustments (delinquency)					
Total # of mediations (delinquency)					
Total # of children placed on probation					
Total # of commitments to DJJ					
Total # of children advocated by CASA					
Total # of Citizen Review Panel hearings					
Probate court:					
Marriage licenses	1,311	1,311	1,246	1,272	1,317
Firearms licenses	3,599	3,599	3,705	4,435	5,564
Minor Guardian appointments:					
Death certificates	127	-	-	-	-
Clerk of superior/magistrate court:					
Trade Names issued	N/A	N/A	N/A	N/A	N/A
Civil cases filed	34,600	35,347	35,300	40,210	40,200
Criminal Cases Filed					

Fiscal Year					
2021	2022	2023	2024	(1)	2025
412	1,700	1,000	1,700		
2,277	2,300	7,500	17,300		
100	-	100	150		
					10,000
					300
1,334	2,307	3,534	4,625		
1,889	3,448	2,820	6,202		
					4,659
					3,984
					3,753
					4,190
					92%
					44
					5,900/4,500
1,682	1,858	3,422	5,050		8,913
11,204	14,674	31,538	35,359		40,020
5,768	9,848	20,289	23,520		29,277
					6,128
					37,521
					29,048
					87%
					33
					25,000
					150
					1,300
					2,813
					4,547
					1,006
					211
					11,782
					390
					19,918
					26,172
					1,181
					8,216
1,918	N/A	4,188	9,480		
7,022	N/A	8,066	16,745		
					27,929
59	N/A	1,072	1,103		
					731
N/A	N/A	N/A	N/A		
N/A	N/A	N/A	N/A		
					2,387
					3,155
					733
					325
					194
					58
					500
					34
					3,795
					19
990	1,320	1,200	1,200		1,350
6,418	7,500	1,920	1,800		2,100
					130
-	-	-	-		
N/A	N/A	N/A	N/A		
40,200	41,200	31,500	37,300		38,000
					26,900

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Function					
Clerk of state court:					
Civil cases	2,000	2,000	1,181	1,371	1,347
Criminal cases	11,000	11,000	4,634	6,582	5,621
Traffic cases	40,000	40,000	10,838	12,687	12,230
Red Light Citations and Crossing Guard Bus Citations:					
Solicitor of state court:					
Traffic cases received	40,000	40,000	22,000	22,700	23,500
Criminal cases received	11,800	11,500	9,650	11,000	13,000
District attorney:					
Felony counts filed	10,500	11,000	11,900	12,700	13,000
Felony counts disposed	10,200	10,400	12,000	12,900	13,500
Misdemeanor counts filed	1,300	1,500	1,500	1,300	1,300
Misdemeanor counts disposed	1,350	1,400	1,650	1,400	1,400
Felony charges received:					
Misdemeanor charges received:					
Total charges received:					
Adult Criminal cases received:					
Juvenile Criminal cases received:					
Total Criminal cases received:					
Total Criminal cases closed:					
State adult probation:					
Collection of restitution, fines, etc.	N/A	N/A	N/A	N/A	N/A
Offenders revoked for additional offenses	N/A	N/A	N/A	N/A	N/A
Correctional facility:					
Inmate Housing Capacity:					
Average number of inmates	232	232	234	240	240
Inmate per Prison Staff Member (Ratio):					
Total inmate man-hours	250,500	300,000	245,550	193,088	200,000
Courts and Law Enforcement (Continued):					
Sheriff:					
Warrants Received:					
Warrants served	11,359	15,740	16,300	16,500	17,215
Subpoenas Delivered	7,863	6,849	7,988	7,596	8,245
Civil Processes Served/Cleared:					
Sentenced Inmates to Work Release:					
Courthouse Visitors Screened:					
Citations Issued:					
Incident Reports:					
Inmates Transported:					
Evictions Completed:					
Medical Appointment Hours:					
Inmate Hospital Hours:					
Total admitted to jail	20,469	24,494	24,753	23,207	21,625
Total number released	22,125	24,679	24,643	23,066	21,513
Total inmates to court	18,270	23,800	21,300	17,358	16,988
Public Safety:					
County police:					
Calls dispatched	19,298	288,402	265,706	418,512	355,744
Incident reports	36,324	89,857	68,774	16,534	28,300
Traffic accident reports	6,902	13,055	11,928	11,448	12,654
Family violence reports	231	2,143	1,824	1,980	1,920
DUI Arrests					
Citations					
County Fire:					
Total Incident Responses:					
Fire calls	806	1,150	825	866	930
Hazardous Situation Calls:					
Other Call Types:					
Medical Calls:					
Fire inspections performed	N/A	5,422	3,623	5,379	5,969
Average response times (minutes)	6:25	6:50	7:02	6:16	8:26
Narcotics unit:					
Total cases	248	987	478	800	900
Total Value Narcotics Removed from the Streets:					
Total arrests	168	931	582	750	1,200

Fiscal Year					
2021	2022	2023	2024	(1)	2025
1,682	1,858	3,422	5,050		3,900
5,768	14,671	31,538	35,659		
11,204	9,848	20,289	23,520		
					500
25,000	20,500	20,000	23,000		30,000
12,000	10,500	11,000	12,500		28,000
-	14,500	9,000	10,500		
-	6,000	8,000	8,000		
-	1,700	1,000	7,088		
-	650	1,000	5,000		
					12,000
					7,500
					17,500
					5,400
					510
					5,910
					4,100
N/A	N/A	N/A	N/A		
N/A	N/A	N/A	N/A		
					256
201	256	237	250		
					4.3
165,000	175,000	166,000	120,000		115,448
					18,094
5,112	3,120	6,421	6,421		
141	345	497	491		
					42,335
					54
					667,968
					12,000
					5,600
					4,256
					5,102
					315
					6,523
13,977	16,423	18,169	2,085		
13,344	16,462	18,147	20,509		
14,522	12,132	13,389	15,060		20,564
417,597	419,121	284,035	437,868		
N/A	33,818	46,097	56,437		
11,434	12,450	10,397	10,493		
3,402	2,320	3,750	2,380		
					582
					36,200
					56,692
940	973	944	960		967
					701
					14,458
					39,663
5,263	6,275	7,037	7,726		
8:43	8:39	9:37	9:49		10:03
1,025	900	700	727		
					17,000,000
924	800	650	601		

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Function					
E.M.S. Rescue:					
Total calls received	37,093	31,236	31,853	34,888	34,633
Medical Calls					
Number of patients transported	17,771	18,638	18,691	19,545	19,104
Average response times (minutes)	7:06	7:38	7:56	8:01	6:01
Total Stations					
Stations With Transport Units:					
Central Communications:					
911 calls	700,000	752,000	752,000	728,412	628,272
911 Calls Dispatched Within 1 Minute:					
Law Enforcement Calls for Service:					
Fire/ EMS Calls for Service:					
Officer Initiated Law Enforcement Calls:					
Processing of all Priority 1 Calls for Service in 90 seconds orless; 85% of the time					
Law enforcement dispatches	293,641	342,615	325,477	338,247	331,351
Fire and EMS dispatches	38,797	47,902	48,480	54,588	54,836
Animal Control:					
Total animals picked up	2,899	3,439	3,352	3,777	3,115
Total animals returned to owner	455	392	359	434	509
Total animals euthanized	305	124	92	378	248
Transportation and Development:					
Transportation/Development:					
Miles of paved roads	859	859	867	867	858
Miles of unpaved roads	2.8	1.7	1.7	1.7	1.7
Cost per mile of roads maintained:					
Traffic signals maintained	261	262	262	263	263
Street signs installed:					
Street lights added:					
Planning and Zoning:					
Community Development :					
Building permits issued	8,621	10,679	6,428	5,305	4,418
Business licenses issued	5,136	5,630	4,915	2,585	4,827
Building inspections performed	16,016	24,784	16,402	20,317	21,466
Libraries:					
Annual circulation	N/A	N/A	N/A	N/A	N/A
Tutoring sessions held	N/A	N/A	N/A	N/A	N/A
Number of Library Branches:					
Average Operating Hours per week:					
Library Visits:					
Public Use Computers Available:					
Average Monthly Public Computer Use:					
Attendance at children's programs	56,000	62,837	41,164	56,785	62,596
Parks and Recreation:					
Programs/classes offered	N/A	N/A	N/A	N/A	N/A
Adult athletic leagues	N/A	N/A	N/A	N/A	N/A
Attendance at children's programs	N/A	N/A	N/A	N/A	N/A
Total participants in all athletics programs					
Number of park acres per 1,000 population					
Number of Signature Events					
Total miles of completed trails					

Fiscal Year					
2021	2022	2023	2024	(1)	2025
37,600	50,583	54,083	55,432		56,692
					39,663
18,453	18,996	19,676	39,364		39,948
8:41	8:39	9:37	9:49		
					16
					14
598,262	566,970	588,235	413,880		680,158
					38,112
					278,090
					68,686
					164,117
					98%
330,693	102,494	172,108	177,483		
58,308	50,576	64,590	53,629		
2,503	3,416	3,284	3,259		
532	555	357	449		
35	229	463	528		
861	861	861	858		858
1.7	1.7	1.7	1.7		1.7
					419,292
263	264	265	263		265
					3,318
					578
4,860	4,722	5,441	3,994		4,194
5,310	5,084	5,107	2,302		2,417
23,613	21,002	22,684	10,466		11,513
N/A	N/A	N/A	N/A		
N/A	N/A	N/A	N/A		
					6
					60
					326,156
					264
					6,051
4,985	17,481	19,384	23,260		18,575
N/A	N/A	N/A	N/A		N/A
N/A	N/A	N/A	N/A		N/A
N/A	2,655	2,540	2,540		
					2,600
					5.4
					28
					24

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Function					
Other General Government:					
County Garage:					
Vehicles serviced	N/A	N/A	N/A	N/A	N/A
Refuse Control:					
Miles of county roads cleaned	N/A	N/A	N/A	N/A	N/A
Number County Facilities Cleaned:					
Number County Facilities Landscaped:					
Number County Dumpsters:					
Number of county roads cleaned	809	1,200	1,300	1,248	1,360
Number of Dead Animals removed:					
Resilience and Sustainability					
Total Citizen Concerns Addressed					
Total Number of County Staff Trained					
Total Number of Citizens/External Stakeholders Trained					
Total Number of Training Classes Provided					
Senior Services					
# of Art Programs:					
# of Cultural Programs:					
# of Educational Programs:					
# of Life-skills Development Programs:					
# of Sports and Fitness Programs:					
# of Prevention and Awareness Programs:					
# of Classes:					
# of Day Trips:					
# of total programs offered:					
# of Senior Center Volunteers:					
# of Total Memberships:					
# of Partnerships:					
# of Grants Received:					
# of Home Delivered Meals Served:					
# of Congregate Meals Served:					
# of Case Management Hours:					
#of Information and Referral Hours:					
# of Personal Care Hours:					
# of Homemaker Hours:					
# of In-Home Respite Hours					
# of Transportation Trips/Medical/Non:					
Building and Maintenance:					
Total Square Footage County Buildings:					
Buildings maintained	238	238	240	165	173
Extension University of Georgia:					
4-H Enrollment	2,445	3,200	4,800	-	-
Number of youth reached through Extension programming:					
Number of residents reached through Extension programming:					
Number of unique educational programs for youth through Extension programming:					
Number of unique educational programs for adults through Extension programming:					
Number of volunteers trained, screened, and utilized for Extension programming:					
Number of directly-related training / conference staff attend:					
Number of unique social media posts on Facebook and Twitter:					
Other General Government:					
Number of boxes stored	N/A	N/A	N/A	N/A	N/A
Landfill:					
Landfill customers	57,864	9,351	17,148	9,250	16,650
Fleet Work Orders:					

* Information for fiscal year 2016 through 2025 was obtained from various County departments.

(1) Operating indicators changed in 2025 to better measure operations. Indicators with changes are not comparable due to the change in metrics.

Fiscal Year					
2021	2022	2023	2024	(1)	2025
N/A	N/A	N/A	N/A		
N/A	N/A	N/A	N/A		
					53
					20
					60
1,032	1,400	1,400	2,000		2,948
					1,250
					373
					28
					1,355
					22
					94
					52
					126
					37
					123
					31
					272
					276
					799
					116
					6,677
					105
					2
					34,100
					18,101
					3,145
					1,606
					2,805
					2,900
					3,500
					21,614
					3,500,000
170	175	175	175		176
					18,042,774
					5.15
-	-	-	-		
					1,500
					2,500
					50
					50
					20
					30
					320
N/A	N/A	N/A	N/A		
16,500	19,400	20,000	24,000		
					5,652

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Function					
General Government:					
Passenger/support vehicles	101	115	137	133	116
High volume printers	8	8	8	7	7
AS400 computer systems	1	1	1	1	1
IBM 94006 computer	1	1	1	1	1
Information servers	5	5	7	7	9
VOIP telephone system	1	1	1	1	1
Printing presses	4	4	5	5	5
Voting machines	648	648	670	670	807
Tax Assessment and Collection:					
Assessment vehicles	1	4	13	13	13
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	15	16	16	10	10
File systems	4	4	4	4	2
Recording systems	3	6	6	6	12
District Attorney:					
Passenger vehicles	36	39	42	27	25
File systems	1	1	1	1	1
Copier	1	1	1	1	1
Printer	0	0	0	0	0
Correctional Facility:					
Passenger/support vehicles	15	14	18	18	9
Transport buses/vans	17	19	19	19	14
Sheriff:					
Patrol vehicles	136	138	140	82	76
Transport buses/vans	8	5	8	11	11
Service vehicles	3	3	3	3	3
SWAT transport vehicle	0	0	0	0	0
Armored personnel carrier	0	0	0	0	1
Public Safety:					
County Police:					
Stations	3	3	5	5	5
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	116	149	146	178	174
Animal control vehicles	5	5	5	5	5
Helicopters	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1
Bomb robot	1	1	2	2	2
Equipment trailers	1	1	1	2	3
Firearms training system	1	1	2	2	2
Police dogs	9	9	10	9	10
Information servers	1	1	1	1	1
E.M.S. Rescue:					
Ambulances	18	18	18	12	12
Service vehicles	1	1	1	3	3
Central Communications:					
Mobile communication vehicle with trailer	0	0	1	1	1
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	2	2	2
Emergency vehicles	0	0	0	0	0
Diesel generators	1	1	1	1	1
Digital mapping system	1	1	1	1	1
Fire Department:					
Stations	15	15	15	15	15
Fire fighting and rescue apparatus	36	37	37	32	35
Support vehicles	27	28	33	26	38
Information servers	2	2	2	2	2

SOURCE: Various government departments.

(Continued)

Fiscal Year				
2021	2022	2023	2024	2025
163	148	115	132	161
7	7	7	7	14
1	1	1	1	1
1	2	2	2	2
11	12	15	15	11
1	2	2	2	2
5	5	5	5	5
807	807	1	1	1
15	16	15	9	9
7	7	16	16	16
2	2	3	3	5
12	6	6	6	7
27	26	20	19	13
1	1	1	1	1
1	1	1	1	1
0	0	0	0	1
8	12	20	35	38
16	16	21	30	30
75	79	73	59	72
8	9	10	10	13
3	1	1	0	0
0	0	0	0	0
1	1	1	1	1
5	5	5	5	5
1	1	1	2	2
191	184	195	224	234
5	16	8	8	8
3	3	2	2	2
1	1	1	1	1
2	2	2	2	2
3	3	3	3	3
2	2	2	2	3
10	7	8	8	10
1	1	1	1	1
16	15	15	17	18
3	3	7	7	7
1	1	1	1	1
2	2	1	1	1
2	2	2	2	2
0	0	7	7	10
1	1	1	1	2
1	1	1	1	1
15	15	15	15	15
35	35	60	60	60
38	44	40	56	45
2	2	3	3	2

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2016	2017	2018	2019	2020
Transportation Department:					
Heavy duty trucks	34	36	34	41	41
Heavy duty equipment	45	63	53	55	57
Support vehicles	41	43	54	52	40
Information servers	1	1	1	1	1
Planning and Zoning:					
Inspection vehicles	17	17	17	17	13
Libraries:					
Branch libraries	6	6	6	6	6
Information servers	2	2	2	2	2
Service vehicles	3	3	3	2	2
Parks and Recreation:					
Parks/recreation centers	12	12	12	12	12
Support vehicles	59	57	54	53	51
Health and Welfare:					
Health and welfare support buildings	9	9	9	9	9
Buses and vans	7	8	9	9	8
Information servers	1	1	1	1	1

This schedule contains only major assets that are used to further the operations of Clayton County.

SOURCE: Various Clayton County government departments.

(Continued)

Fiscal Year				
2021	2022	2023	2024	2025
41	37	35	32	45
60	58	56	56	44
40	38	37	34	41
1	1	1	1	0
21	20	19	14	11
7	7	7	7	7
2	2	2	2	1
2	3	3	4	2
14	14	14	14	14
44	53	56	58	18
10	10	10	10	10
15	19	15	15	15
1	1	1	1	1