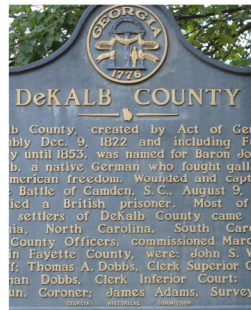
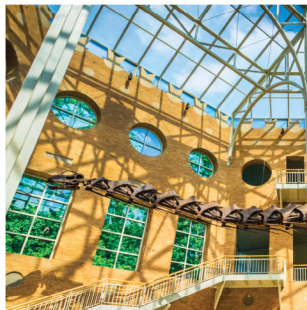
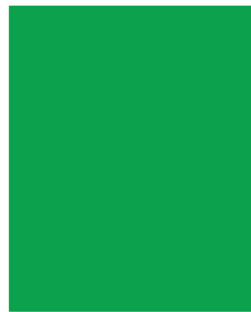
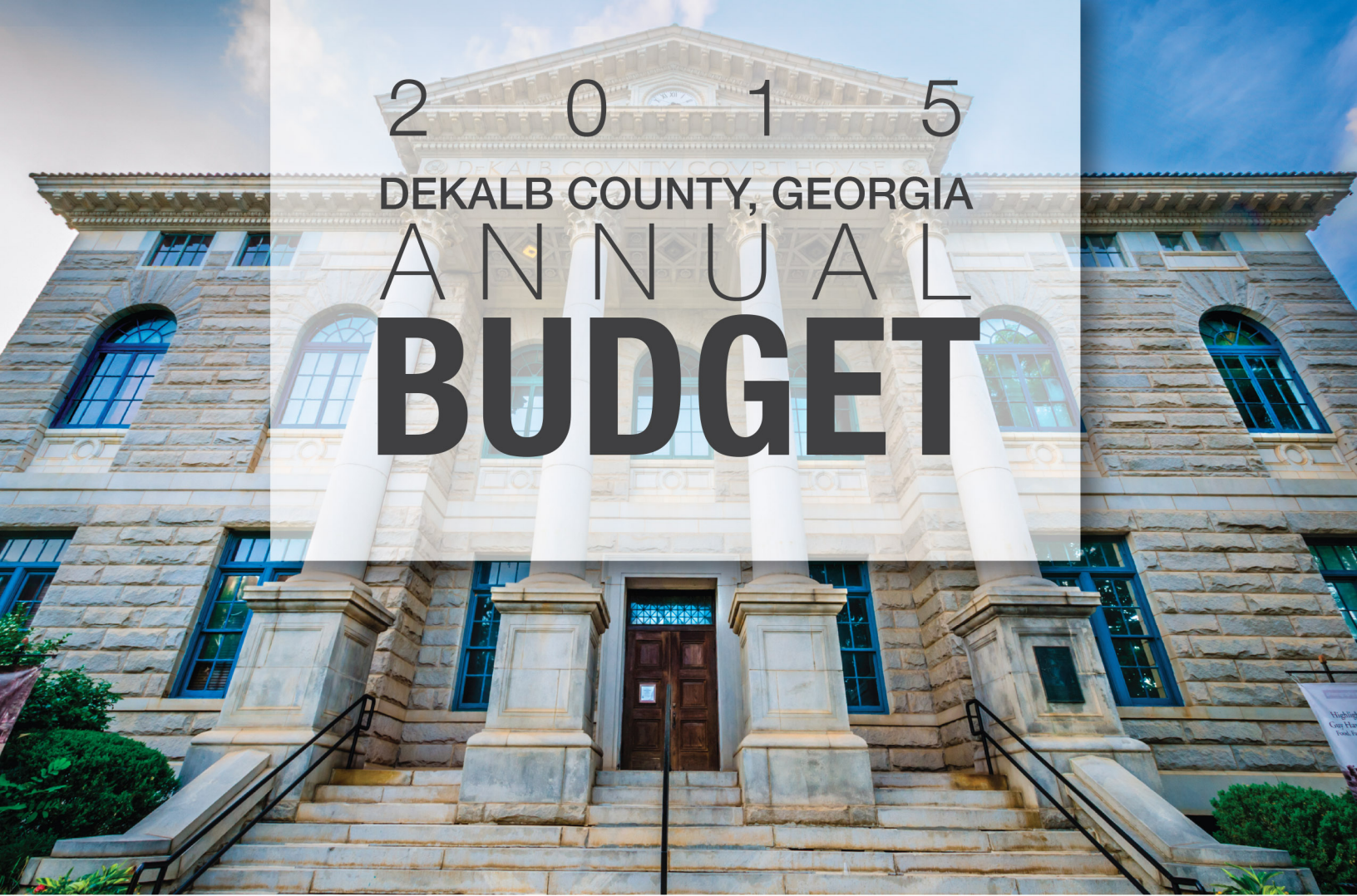


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DEKALB COUNTY, GEORGIA

ANNUAL

BUDGET



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2015 Budget Document
DeKalb County, Georgia
For the Fiscal Year Starting January 1, 2015



Interim Chief Executive Officer Lee May
Commissioner Nancy Jester, District 1
Commissioner Jeff Rader, District 2
Commissioner and Presiding Officer Larry Johnson, District 3
Commissioner Sharon Barnes Sutton, District 4
Commissioner Lee May, District 5
Commissioner Kathie Gannon, District 6
Commissioner and Deputy Presiding Officer Stan Watson, District 7

County Staff

Executive Assistant Zachary L. Williams

County Clerk Barbara Sanders

Interim Chief Financial Officer Gwen Brown-Patterson

Deputy Chief Financial Officers Stefan Jaskulak and J. Jay Vinicki

Acting Deputy Director Budget and Grants Preston Stephens

Finance, Budget, Capital and Grants Staff: Crystal Alexander, Malissa Bush, Myrna Bowman, Mitzi Green, John Horn, Rod Johnson, Belinda Reaves, A. Saify, T. J. Sigler, Deborah Sherman,

Robert Warren, and Jaqueline Young

Communications Staff: Anastasia Martin

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to DeKalb County for its annual budget for the fiscal year beginning January 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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It's In DeKalb

History

DeKalb County was established in 1822 from parts of Henry, Gwinnett and Fayette counties and was named after Revolutionary War General Baron Johann DeKalb. It is situated immediately east of the City of Atlanta and encompasses within its borders a small portion of the corporate limits of Atlanta. DeKalb's population of more than 700,000 ranks fourth among Georgia's counties and is the most culturally diverse in the state. More than 64 languages are spoken within its boundaries. The industrial mix includes retail and wholesale trade, health services, tourism, communications, with both major corporations and small establishments represented. Approximately 25% of the population lives in the incorporated areas, which include Atlanta (Part), Avondale Estates, Brookhaven, Chamblee, Clarkston, Decatur (County Seat), Doraville, Dunwoody, Lithonia, Pine Lake, and Stone Mountain.

Governmental Structure

DeKalb County Government is administered by a seven-member Board of Commissioners and a full-time Chief Executive Officer. The Chief Executive Officer is elected countywide and districts elect the seven commissioners. All commissioners and the Chief Executive Officer serve four-year staggered terms. The Board elects one of its members each year to serve as the Presiding Officer. The Board of Commissioners has several primary responsibilities: to adopt an annual budget and to levy a tax rate and service charge structure sufficient to balance the budget; to rule on requests to rezone property; and to adopt and amend the County Code.

County Services

DeKalb County provides to virtually all areas of the County the following services: fire and emergency medical protection (except Decatur), sewage collection and treatment, water supply and distribution, refuse collection and disposal, library services, public health services, court services, and animal control service. DeKalb County provides to unincorporated areas the following services: police, highway construction and maintenance, building inspection, recreation facilities, and planning and land use services. The County has 7,841 authorized positions, of which 7,342 are classified as full-time. The school system for the County, outside certain incorporated areas, is operated by the DeKalb County Board of Education. Through contractual arrangements, the County provides support to the Fulton-DeKalb Hospital Authority, which operates Grady Memorial Hospital and provides medical care to the indigent citizens of the County.

Transportation

DeKalb County owns and operates DeKalb-Peachtree Airport. It is a 700+ acre general aviation facility and the second busiest airport in Georgia. Mass transit is also available throughout DeKalb and includes buses and rail services (10 rail stations). DeKalb is one of the few major counties with three major interstates (I-282, I-85, and I-20) and has more miles of interstate than any other county in the State.

Education

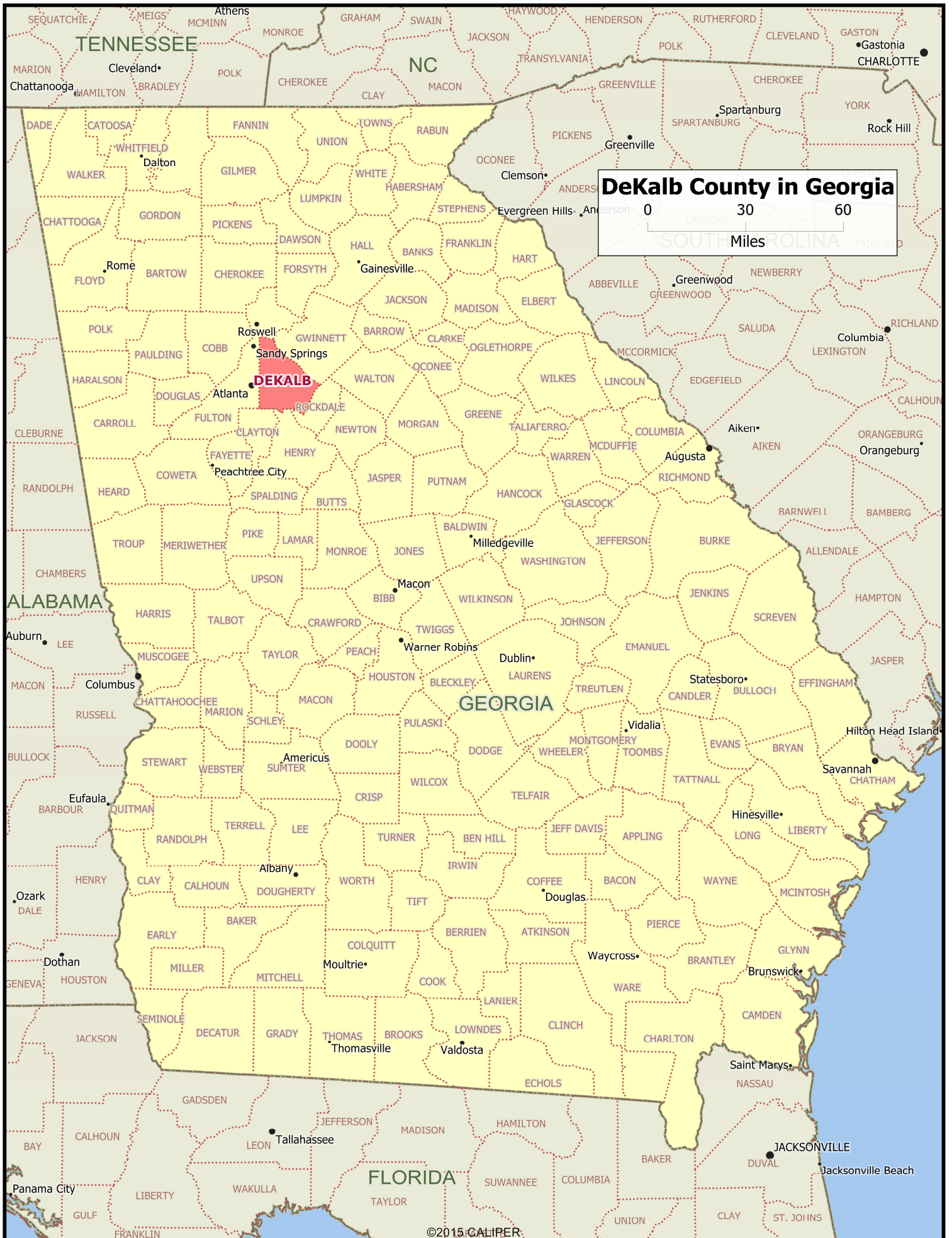
With the 3rd largest public school system in the State, the County provides primary and secondary education to 99,000 + students K-12. There are 77 elementary schools, 19 middle schools, 22 high schools, 8 charter schools, and 9 other schools.

The County has some of the best colleges and universities, with names such as Agnes Scott College, Columbia Theological Seminary, Emory University, Georgia Perimeter College, Luther Rice University, Oglethorpe University, and the Atlanta campus of Mercer University. Technical schools include DeVry Institute and Georgia Piedmont Technical College (largest in the state).

Healthcare

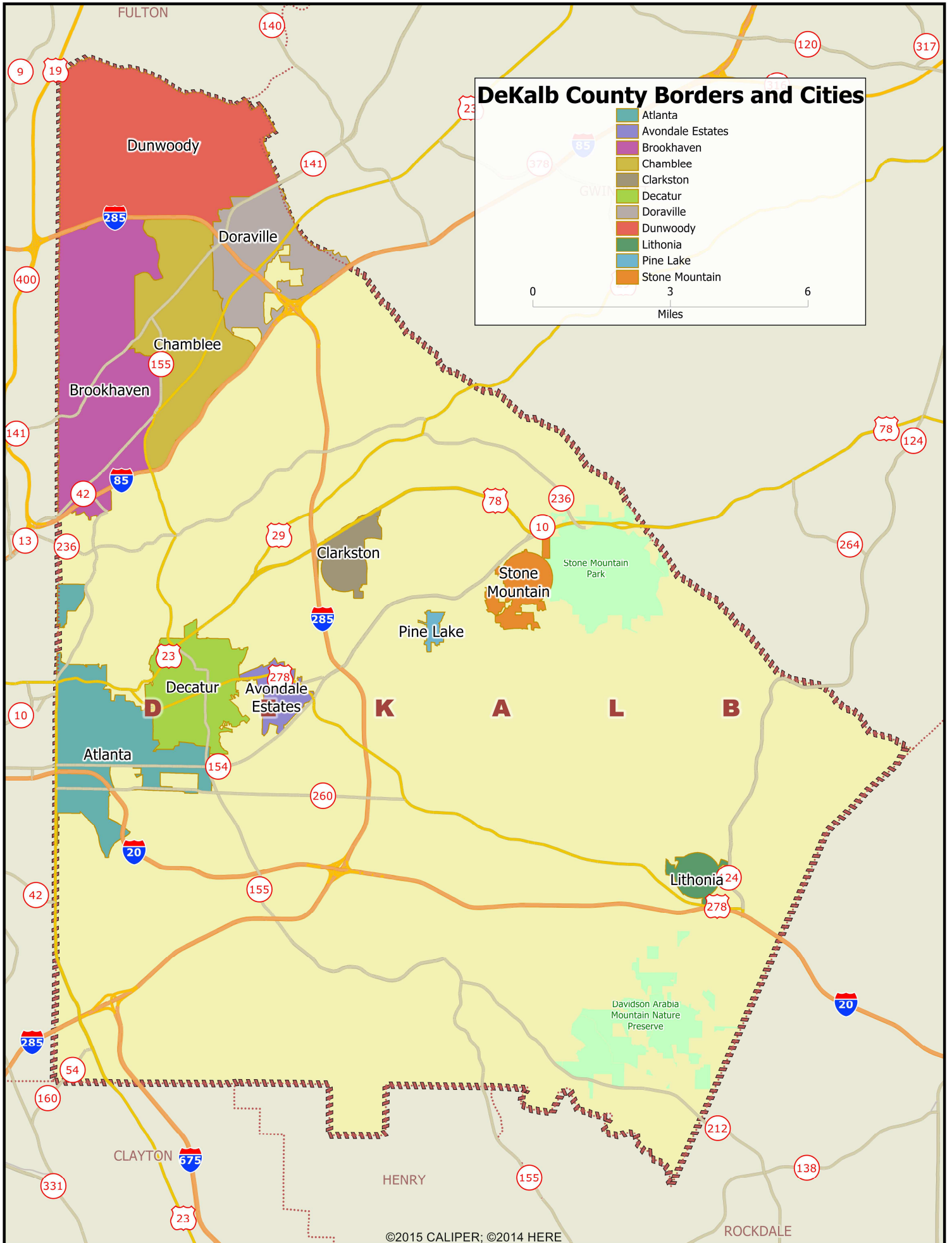
DeKalb County has an extensive array of hospitals, research and educational facilities, along with qualified healthcare professionals, and has become one of Southeast's major medical centers. Hospitals include Children's at Egleston, Decatur (Atlanta) VA Medical Center, DeKalb Medical Center, DeKalb Medical Center @ Hillandale, Emory University Hospital and Wesley Woods Geriatric Hospital. Also, it is the National Headquarters for the U.S. Centers for Disease Control and Prevention.

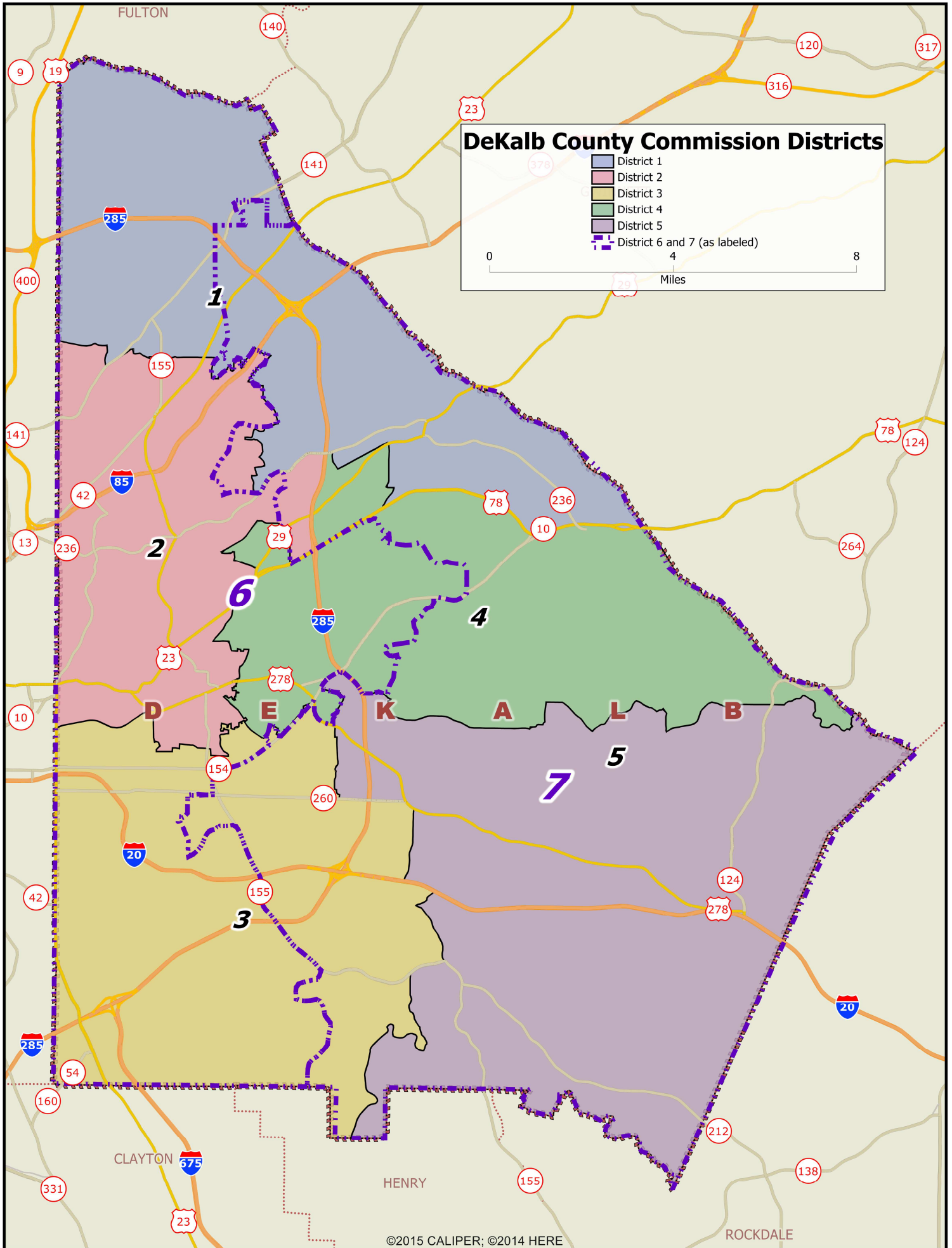




DeKalb County in Georgia

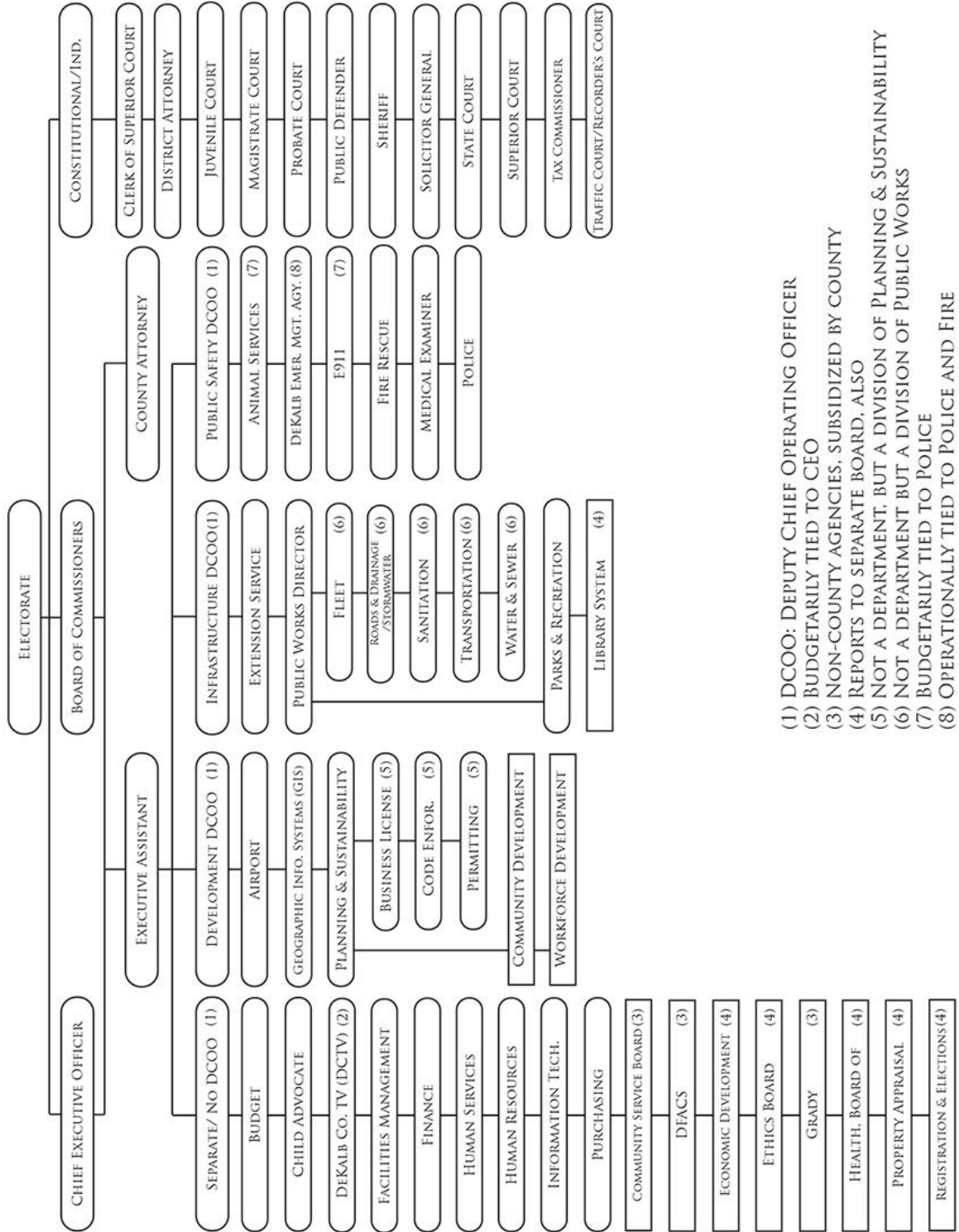
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Miles





Organizational Chart of DeKalb County, Georgia

DEKALB COUNTY, GEORGIA



- (1) DCOO: DEPUTY CHIEF OPERATING OFFICER
- (2) BUDGETARILY TIED TO CEO
- (3) NON-COUNTY AGENCIES, SUBSIDIZED BY COUNTY
- (4) REPORTS TO SEPARATE BOARD, ALSO
- (5) NOT A DEPARTMENT, BUT A DIVISION OF PLANNING & SUSTAINABILITY
- (6) NOT A DEPARTMENT BUT A DIVISION OF PUBLIC WORKS
- (7) BUDGETARILY TIED TO POLICE
- (8) OPERATIONALLY TIED TO POLICE AND FIRE

Budget Message/Transmittal Letter

To: Citizens of DeKalb County
Members, Board of Commissioners

From: Interim CEO Lee May

Date: February 27, 2015

Re: 2015 Approved Budget

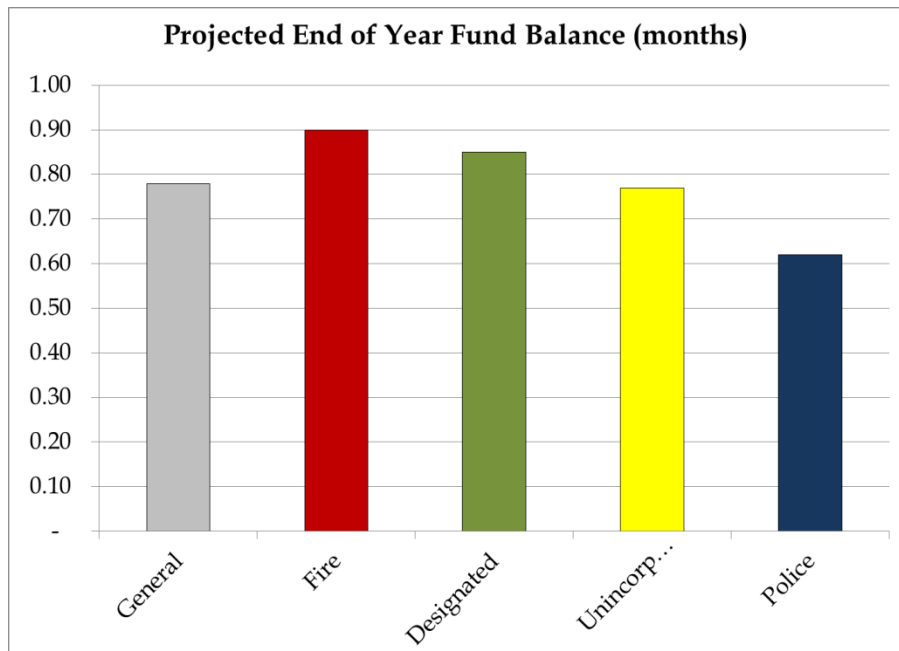
This letter accompanies the 2015 Budget Document for DeKalb County that was passed on February 27, 2015. I am proud of the Fiscal Year 2015 Budget and particularly of it being another step toward the road to financial health. Highlights of this budget demonstrate the County’s commitment to applying sound budgeting principles which include:

- Having a projected year-end Tax Funds budget reserve of 0.74 months (\$34.7 million), a recent effort moving the County closer to our goal of one full month,
- Ensuring major tax funds that report having personnel costs are projected to have reserves of 0.78 months (General); 0.90 months (Fire); 0.85 months (Designated); 0.77 months (Unincorporated); and 0.62 months (Police),
- Minimized the Tax Funds budgetary increase to only 1%, moving from \$555 million to \$560 million, and
- The budget of all funds increased 12.3% going from \$1.132 billion to \$1.272 billion with most of that increase a \$92.5 million change in the way risk management is recorded.

This letter will cover the creation of the budget, the planning processes of its development, and related actions in creating the 2015 Budget.

Strategic Goals/ Strategies

DeKalb County has adopted multiple strategic planning processes in the past which have become the cornerstone for the budget process today. Beginning with the Vision for the



2015 Budget Document – DeKalb County, Georgia

County: *A clean, green, safe, and thriving community: the place where your future LIVES.*

A vision such as this provides departments with a guide and allows them an opportunity to identify what budgetary resources are needed to accomplish their individual (and countywide) missions.

That Countywide Mission: *Our fundamental purpose is to build strong, safe, and healthy communities, provide efficient, and effective core and necessary government services, and to ensure that all our actions support the greater good and public interest of the people of DeKalb County.*

Through this entity wide mission statement, departments are given clear direction on how they should align their annual priorities, from this directive of action comes the County Statement of Values: *In working to accomplish our mission, we value: customer focus, integrity, diversity, innovation, teamwork, and personal accountability.*

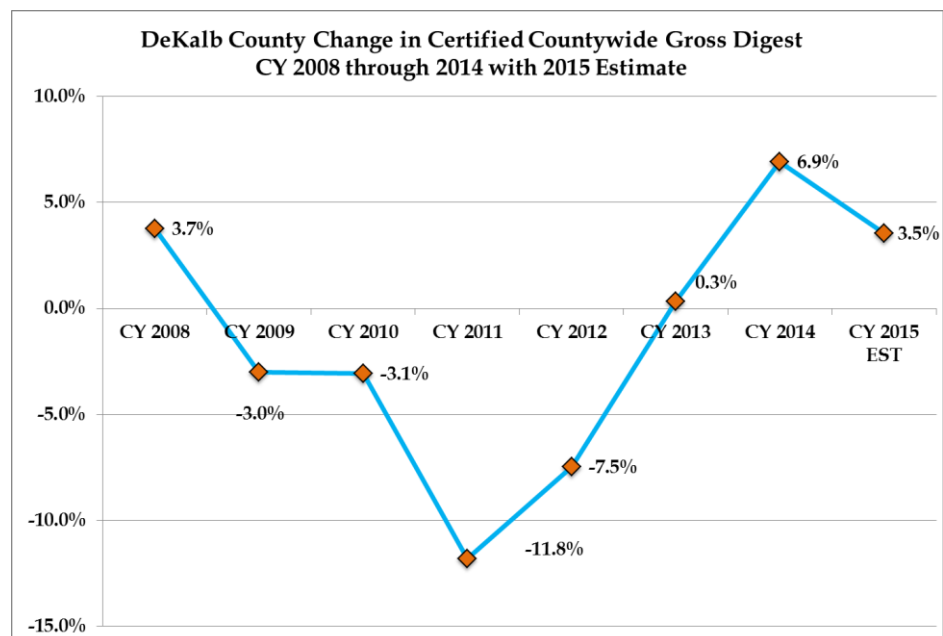
More recently, the County moved into an effort of linking budgetary requests to enumerated priorities. The list of priorities is as follows:

- *Enhancing Public Safety,*
- *Enhancing Efficient Operations,*
- *Facilitating Jobs and Economic Growth,*
- *Increasing Neighborhood Empowerment,*
- *Ensuring Fiscal Integrity, and*
- *Investing in Employees.*

The County numbers these goals, but gives equal weight to all. When putting together budget submittals, all new funding is tagged with the priority above most affected in that funding. During budget development, amounts added to budgets were analyzed against these priorities to see if one was being over or under emphasized.

Short-Term Factors

The economic environment in DeKalb County has shown signs of growth and officials remain optimistic in their efforts to balance the organization financial health with concerns for sustainability. The Fiscal Year 2015 budget process was influenced for the first time significantly by incorporating a



2015 Budget Document – DeKalb County, Georgia

forecasting tool to see if costs could be absorbed long term.

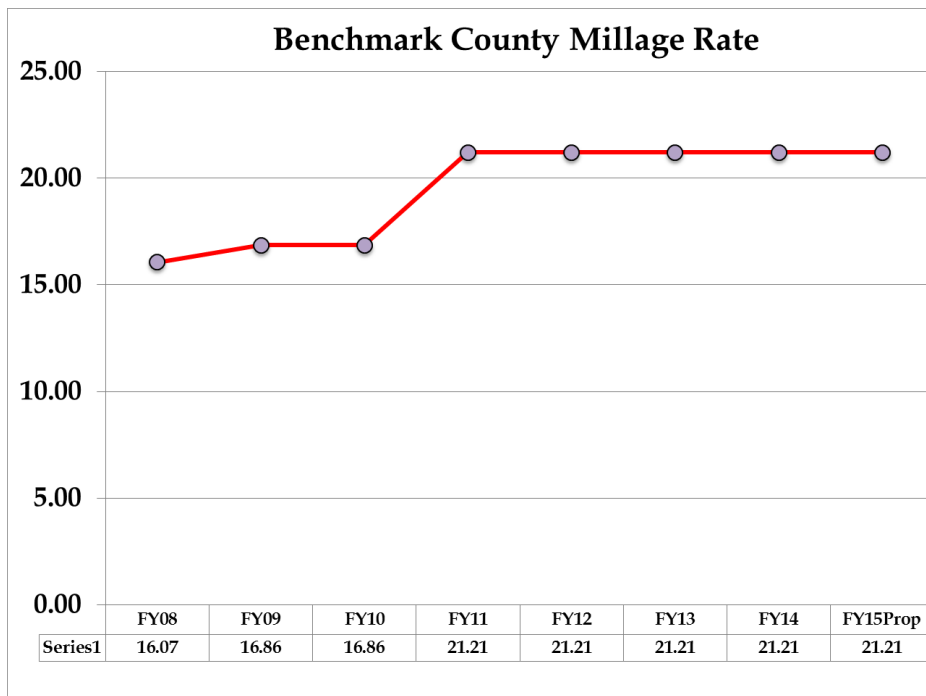
The Fiscal Year 2014 budget proposal was submitted in December 2013, five months after the suspension of the County’s Chief Executive Officer in July. The interim administration was sworn in during the initial phase of the budget process. They produced a budget that kept a flat millage rate and created a projected tax funds’ balance of \$42.2 million. This budget was passed by a vote of 6 to 0 on February 27, 2014.

At mid-year 2014, an amended budget was presented based on a countywide tax digest that grew 6.9% (\$21.087 billion to \$22.546 billion) and an unincorporated digest that grew 1.2% (\$12.372 billion to \$12.520 billion). The projected year-end fund balance changed to an estimated \$36.4 million, using only \$5.8 million additional fund balance. The 2014 mid-year budget revision passed by a vote of 4 to 2 on July 8, 2014.

Unlike previous years, departments were not allowed to submit requests above a certain percentage of their exiting year’s adopted budget. This budget cycle, departments were given a target level dollar figure for their “base budget request” which varied department by department.

Target base levels were determined by the financial health of their designated fund along with revenue estimates developed late in the summer of 2014. The “base budget” was defined as maintaining the same level of services and staffing without the request of new positions, programs, and or initiatives.

Departments were permitted to request additional funding in a category called “excess



above target” if their targeted level funding could not support existing operations. They were advised that “excess above target” requests should be the lowest priorities of the department’s existing operations. All requests included a narrative justification and the operational impact if funding was not initially approved.

2015 Budget Document – DeKalb County, Georgia

In this book, those changes of service level are included in the individual department sections.

Revenue Assumptions and Trends Due to the requirement to submit the Fiscal Year 2015 in December 2014, certain assumptions were necessary to create the budget. These assumptions are based upon the available data at that time and are subject to change throughout the budget process.

The first assumption is the initial fund balance for all funds in third quarter. These assumptions are created on estimates done in the latter part of the current fiscal year for each of the 34 operating funds. The current fiscal years unaudited actuals were used at the time of the proposal; the amounts shown as starting fund balances were preliminary when introduced and were revised when new information became available in January and February.

The second assumption was the growth of the property tax digest. As most of the nation has learned in the past several years, house values are no longer assured to steadily increase. In addition, indexes of county home values were analyzed to estimate the increase in residential prices between January 2014 and early fall.

The digest used to create this budget assumed an overall growth of 3.6% for the county as a whole and 3.0% for the unincorporated areas. As a note, the projected net digest growth rates (as opposed to gross) were 4.1% for countywide and 5.1% for unincorporated. Ratios of commercial property and non-exempted or non-homesteaded properties in each digest impact this swing.

Narrative of the Budget Process Budget requests were due on October 6. Base budget and excess above target numbers were reviewed in a traditional manner by staff. Program modifications were analyzed for potential impact, with public safety and security being the primary concern; ongoing obligations and operations being secondary.

Final proposed increases in the budgets of departments were primarily in a few major areas: annualization of last year's pay raises (\$5.8 million), an increase of the county's pension contribution from 14% to 17% (\$8.6 million), increase of the county's health insurance contribution (\$1.2 million) and renewing the contribution to the vehicle replacement fund (\$11.0 million), totaling \$26.6 million.

Because the growth in revenue was inadequate to cover the base budget at this stage, alternate scenarios were developed. A threefold-approach was implemented:

- The millage rates between individual funds were rebalanced so that no fund ran into a year end deficit; however, the cap of 21.21 as the standard unincorporated rate was maintained;
- A replacement plan of refinancing bonds was incorporated into the proposed 2015 budget, resulting in savings of \$19 million for the tax funds; and

2015 Budget Document – DeKalb County, Georgia

- Deputy Chief Operating Officers reviewed the proposed budget at that stage and recommended further reductions totaling approximately \$13.6 million to achieve a higher level of fund balance.

Priorities and Issues

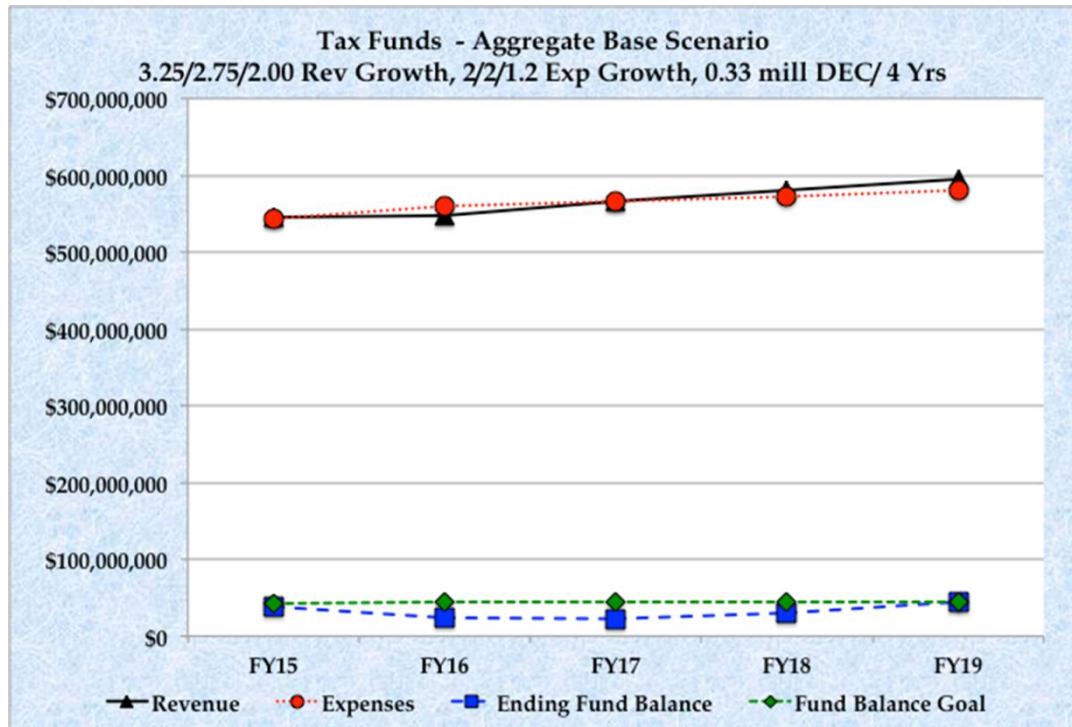
As mentioned in the Strategic Goals and Strategies section of this letter, departments were required to tie their budgetary requests for changes in service delivery to exiting priorities.

When making recommendations during budget discussion, flexibility was granted in identifying funding between the various priorities. The budget team re-examined what priorities were being reflected at the end of each round of the decision making process.

The largest barrier facing DeKalb County is our tax digest slowly recovering from the recent recession and the growing trend of incorporating unincorporated areas of the county. The digest has shown measured growth towards the peak value it had in 2008. There are positive signs we could return to the \$27.3 billion level in 2016 or 2017 if home values continue to increase.

Additionally, there are two measures on the ballot in 2015 for a third and fourth city to be created in the county. If passed, over one half DeKalb County will be incorporated. Approval of these measures will have an impact on the County’s police, road, and park operational fund balances. Services such as fire, courts, and sheriff are unchanged.

Further thought to limit expenditure growth includes: controlling base level growth by giving target levels of funding where requests much come under



2015 Budget Document – DeKalb County, Georgia

and by limiting additional budget increases to primarily immediate public health and safety concerns.

In reality, ever since the beginning of the economic downturn of 2008 and the efforts for incorporation, the County has kept the same priorities – fund public safety and health efforts first, then try to use what limited resources are left to spur quality of life and economic development – all while keeping an eye on the affordability of the future.

Long Range Financial Plans

The FY 2015 Budget expanded on a long range effort to improve financial planning in multiple areas. The first and primary area was preparing three-year forecasts for every tax fund. Some funds, especially those with debt, already have long range forecasts; however, the County staff discovered an area of weakness in examining the Tax Funds.

The forecasts for the 2015 Budget were built in multiple stages. The first stage being that of growth of the tax digest itself. Staff discussed and kept a conservative forecast for the next three years. Staff also decided to segregate funds into countywide and unincorporated areas, which allows for a more appropriate growth rate to each.

A rule was established to ensure revenue projections are not modified after they are set. This effort is to prevent “revenue tweaking” to gain a positive financial result. There are unique circumstances where revenues could change but only after discussions that the revised number was more appropriate.

Next, base increases were set, splitting most budgets into personal services and operations which grow traditionally at different rates. Known “big ticket” changed whether up or down were also included. After this step, end of year fund balances were reviewed across each fund.

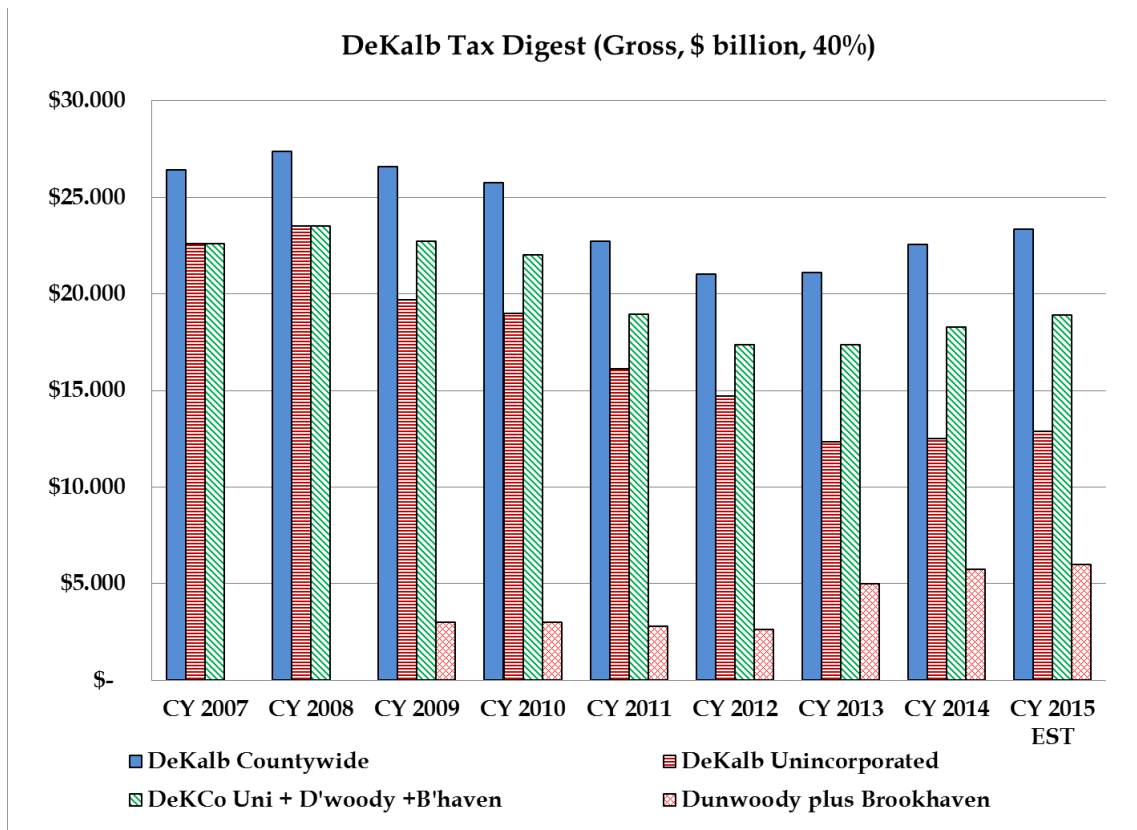
Tax Digest History

Revenue generated primarily through property, sales, or other taxes makes up one of the largest portions of the county’s budget. Of that revenue, the largest tax is from charges on residential and commercial property. The amount of revenue collected from property taxes is determined by the millage rate and the value of the property. The combined value of all taxable property in the county is known as the tax digest.

The accompanying chart shows the historical tax digest for DeKalb County during this time. The estimated digest for 2015 is \$24.727 billion. While that is an increase of 9.7% from the previous year, it is still 10.7% less than the county’s peak year of 2008, which was \$27.394 billion. This decrease is largely the effect of the recession that began in 2007.

Aside from the economic downturn’s effect on property values, the incorporations of Dunwoody and Brookhaven also had a major influence on the unincorporated digest. The projected 2015 value of the unincorporated digest is 43.0% less than the peak of 2008 of \$23.512 billion. If Dunwoody and Brookhaven had not incorporated (2008, 2013 respectively), the unincorporated digest would be valued at approximately \$19.742 billion, or 16.0% less than its peak 2008 value.

The December 15 proposed budget projected a 3.6% countywide growth rate and 3.0% growth rate for incorporated areas. These figures used in the original budget were conservative estimates that more closely reflected growth in the last year before the recession. Despite the recently robust growth in the tax digest, it is premature to expect this trend to continue.



2015 Budget Document – DeKalb County, Georgia

Millage Rate History

The County’s overall tax rate consists of the tax levied by the county, the school system, and the state. If a property is within a city, then a city tax is also levied. Taxes are levied based on a 40% assessment of property, a millage rate (tax rate) is applied which is a tax on every \$1,000 worth of property. (Example: \$200,000 house taxed at 3 mills is \$600.) DeKalb County also has a HOST (Homestead Option Sales Tax) where sales tax is used to forgive a portion of the property tax bill. It only applies to homesteaded property.

Since 2004, the combine rate has increased from 38.71 mills to 45.24 mills. Most of that increase was from action by the county in 2011 in response to the economic downturn. Currently, the school system tax is the biggest share of the charge with 53.0%, followed by the county with 46.9%.

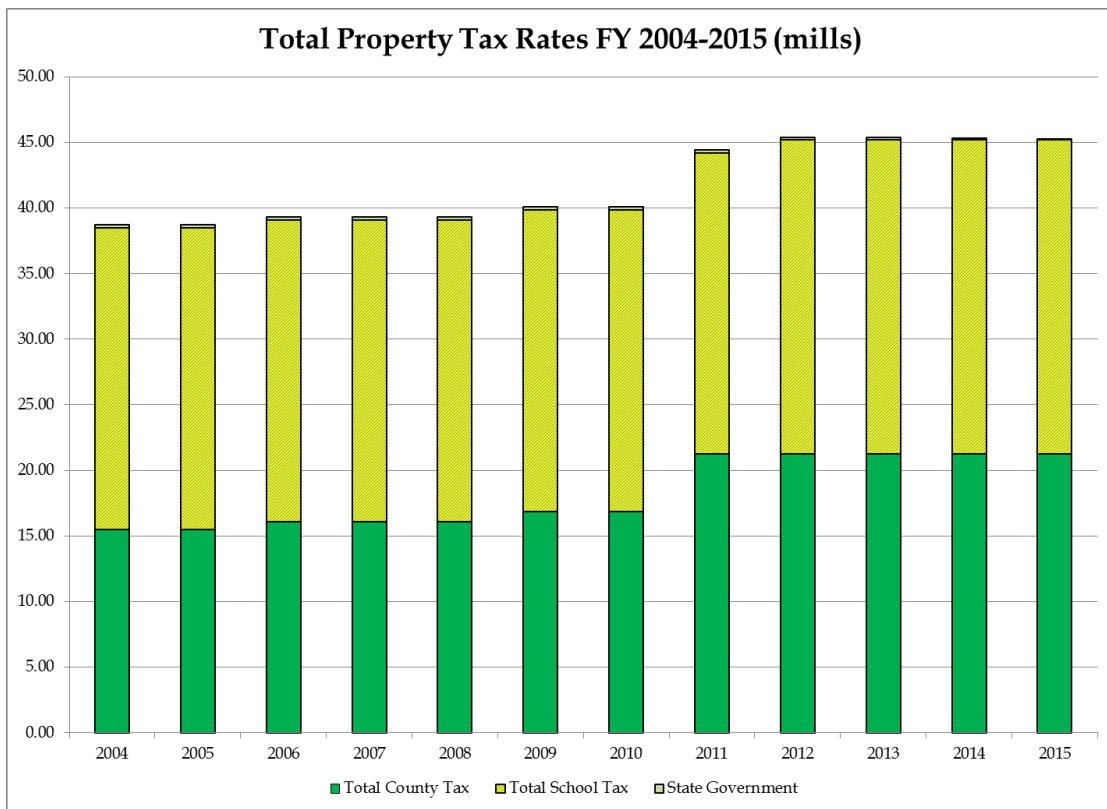
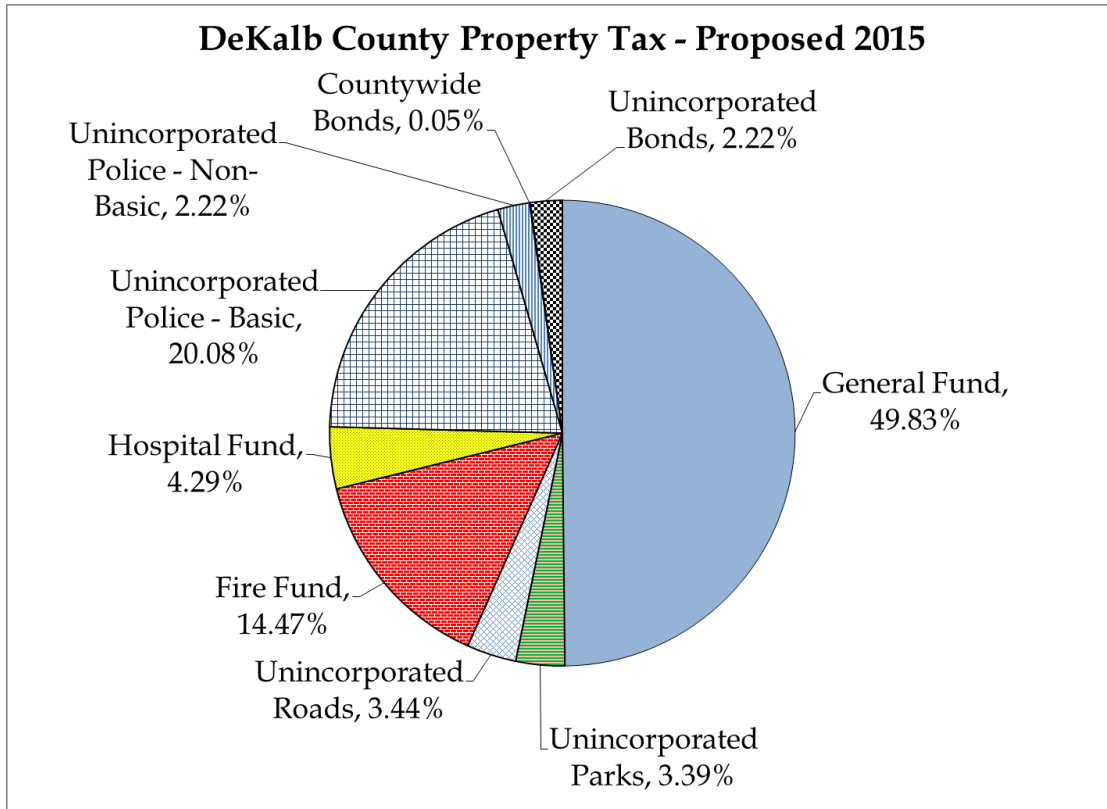
Property Tax Rates FY 2004 - 2015 (mills)

Fund	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
General	8.31	8.21	9.12	7.54	7.99	8.00	8.00	9.43	10.43	10.71	8.22	10.57
Designated (STD)	2.69	2.55	2.04	2.87	2.74	3.50	3.50	0.45	0.38	-	-	-
Unincorporated Parks	-	-	-	-	-	-	-	-	-	0.32	0.49	0.72
Unincorporated Roads	-	-	-	-	-	-	-	-	-	0.39	0.97	0.73
Fire	2.30	2.43	2.08	2.61	2.54	2.46	2.46	2.70	3.29	2.82	2.87	3.07
Hospital	0.88	0.98	0.83	0.89	0.84	0.96	0.96	0.88	0.94	0.80	0.80	0.91
Police	-	-	-	-	-	-	-	5.94	3.75	-	-	-
Unincorporated Police - Basic	-	-	-	-	-	-	-	-	-	3.49	5.16	4.26
Unincorporated Police - Non-Basic	-	-	-	-	-	-	-	-	-	0.76	1.02	0.47
Countywide Bonds	0.61	0.64	0.56	0.53	0.51	0.57	0.57	0.87	0.70	0.00	0.01	0.01
Unincorporated Bonds	0.69	0.67	1.44	1.63	1.45	1.37	1.37	0.94	1.72	1.92	1.67	0.47
Total County Tax	15.48	15.48	16.07	16.07	16.07	16.86	16.86	21.21	21.21	21.21	21.21	21.21
School Operating	22.98	22.98	22.98	22.98	22.98	22.98	22.98	22.98	23.98	23.98	23.98	23.98
Total School Tax	22.98	22.98	22.98	22.98	22.98	22.98	22.98	22.98	23.98	23.98	23.98	23.98
State Government	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.20	0.15	0.10	0.05
Total Unincorporated County Tax	38.71	38.71	39.30	39.30	39.30	40.09	40.09	44.44	45.39	45.34	45.29	45.24

The county’s rate has changed over the years, not only in the amount, but also in how it is distributed. In 2004, there were only six levies (General, Designated, Fire, Hospital, and two Bonds). Starting in 2011, the county broke out Police Services as its own tax rate out of the Designated Fund. This was to allow citizens clarity where Police taxes went into Police Services. Fiscal year (FY) 2013 brought a new service delivery strategy between the county and the cities. This state requirement is a negotiated level of service provided by the county where cities can opt into or out of the tax and the service. Designated is still one tax however, it has two parts – Roads and Parks. Police was broken into basic (ex: uniform patrol) and non-basic (ex: bomb squad).

For FY 2015, the initial budget proposed a steady tax rate, which will be reexamined at mid-year for a possible tax cut. Of that total 21.21 rate, the General Fund was 49.8% of the total levy, Police at 22.3%, Fire at 14.5%, Designated at 6.8%, Hospital at 4.3%, and Unincorporated Bonds at 2.2%.

2015 Budget Document - DeKalb County, Georgia



2015 Budget Document – DeKalb County, Georgia

Full-Time Authorized & Filled Positions Schedule

Filled positions are reported as of 7/13/15. Please check department schedules for detailed explanations.

	FY2012	FY2013	FY2014	FY2015	
	Authorized	Authorized	Authorized	Authorized	Filled
TAX FUNDS					
100 - GENERAL					
BOARD OF COMMISSIONERS	32	32	35	35	26
BUDGET (OMB)	0	0	0	12	8
CHIEF EXECUTIVE OFFICER	20	20	17	17	15
CHILD ADVOCATES OFFICE	21	21	24	24	23
CLERK SUPERIOR COURT	89	89	89	89	85
DISTRICT ATTORNEY	126	129	133	130	126
ECONOMIC DEVELOPMENT	8	8	3	1	
ELECTIONS	14	14	14	14	14
ETHICS BOARD	0	0	3	3	
EXECUTIVE ASSISTANT	0	0	14	14	10
EXTENSION SERVICE	14	14	13	13	11
FACILITIES MANAGEMENT	58	58	58	64	50
FINANCE	75	71	95	83	73
FIRE & RESCUE SERVICES	140	140	140	140	106
G.I.S.	23	23	23	23	18
HUMAN RESOURCES	28	28	29	29	28
HUMAN SERVICES	18	20	22	22	19
INFORMATION TECHNOLOGY	108	106	97	96	78
JUVENILE COURT	88	88	89	88	71
LAW DEPARTMENT	23	22	25	27	27
LIBRARY	227	227	227	227	191
MAGISTRATE COURT	14	16	16	16	14
MEDICAL EXAMINER	20	20	20	20	16
NON-DEPARTMENTAL	1	1	1	1	1
PLANNING	13	15	19	17	14
POLICE	72	69	63	63	45
PROBATE COURT	25	25	24	24	22
PROPERTY APPRAISAL	66	66	66	66	62
PUBLIC DEFENDER	75	75	79	82	80
PUBLIC WORKS DIRECTOR	3	3	3	3	2
PURCHASING	59	53	47	34	29
SHERIFF'S OFFICE	856	856	856	856	786
SOLICITOR	71	73	75	81	81
STATE COURT	180	182	182	187	177
SUPERIOR COURT	93	93	94	96	83
TAX COMMISSIONER	107	107	107	107	90
100 - GENERAL Total	2,767	2,764	2,802	2,804	2,481

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Full-Time Authorized & Filled Positions Schedule (continued)

	FY2012	FY2013	FY2014	FY2015	
	Authorized	Authorized	Authorized	Authorized	Filled
270 - FIRE	646	643	650	650	563
271 - DESIGNATED					
PARKS	148	148	136	136	113
ROADS AND DRAINAGE	179	170	169	169	123
TRANSPORTATION	29	28	26	27	17
271 - DESIGNATED Total	356	346	331	332	253
272 - UNINCORPORATED					
FINANCE	10	10	11	0	
PLANNING	48	46	54	72	59
RECORDERS COURT	53	53	53	52	5
STATE COURT	0	0	0	1	1
272 - UNINCORPORATED Total	111	109	118	125	65
274 - POLICE SERVICES	1,226	1,228	1,232	1,232	925
TAX FUNDS Total	5,106	5,090	5,133	5,143	4,287
SPECIAL REVENUE FUNDS					
201 - DEVELOPMENT					
PLANNING	26	26	39	39	34
PUBLIC WORKS DIRECTOR	9	9	0	0	
201 - DEVELOPMENT Total	35	35	39	39	34
203 - PEG SUPPORT	1	1	1	1	1
205 - FORECLOSURE REGISTRY	5	6	10	9	7
211 - STREET LIGHTS	1	1	1	1	1
212 - SPEED HUMPS MAINTENANCE	3	3	3	3	2
215 - EMERGENCY TELEPHONE SYSTEM	208	209	208	208	102
250 - GRANT-IN-AID					
GRANTS	67	70	70	71	57
GRANTS - WORKFORCE DEVELOPMENT CLEA	48	48	48	48	29
250 - GRANT-IN-AID Total	115	118	118	119	86
257 - 2005 JUSTICE ASSISTANCE (JAG)	1	1	1	1	1
260 - GRANTS - ARRA	24	22	21	21	
SPECIAL REVENUE FUNDS Total	393	396	402	402	234
INTERNAL SERVICE FUNDS					
611 - VEHICLE MAINTENANCE	160	160	151	151	140
INTERNAL SERVICE FUNDS Total	160	160	151	151	140
ENTERPRISE FUNDS					
511 - WATER & SEWER OPERATING					
FINANCE	98	98	100	141	76
WATERSHED MANAGEMENT	682	686	684	684	589
511 - WATER & SEWER OPERATING Total	780	784	784	825	665
513 - WATER & SEWER RENEWAL & EXTENSIO	0	0	36	34	26
541 - SANITATION OPERATING	699	699	730	728	637
551 - AIRPORT OPERATING	24	24	23	23	21
581 - STORMWATER MANAGEMENT OPERATIN	94	103	104	104	88
ENTERPRISE FUNDS Total	1,597	1,610	1,677	1,714	1,437
Grand Total	7,256	7,256	7,363	7,410	6,098

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Part-Time Authorized & Filled Positions Schedule

	FY2012	FY2013	FY2014	FY2015	
	Authorized	Authorized	Authorized	Authorized	Filled
TAX FUNDS					
100 - GENERAL					
BOARD OF COMMISSIONERS	1	1	1	1	1
CHIEF EXECUTIVE OFFICER	0	0	2	2	2
CHILD ADVOCATES OFFICE	2	2	2	2	0
DISTRICT ATTORNEY	1	1	1	1	1
EXECUTIVE ASSISTANT	0	0	1	1	0
LIBRARY	58	58	58	58	31
MAGISTRATE COURT	23	23	23	23	21
NON-DEPARTMENTAL	1	1	1	1	0
PROBATE COURT	0	0	1	1	0
SHERIFF'S OFFICE	3	3	3	3	3
SOLICITOR	3	3	3	3	3
SUPERIOR COURT	4	4	4	4	0
100 - GENERAL Total	96	96	100	100	62
271 - DESIGNATED					
PARKS	6	6	6	6	1
271 - DESIGNATED Total	6	6	6	6	1
272 - UNINCORPORATED					
FINANCE	0	0	1	0	0
PLANNING	0	0	0	2	0
RECORDERS COURT	3	3	3	3	1
272 - UNINCORPORATED Total	3	3	4	5	1
TAX FUNDS Total	105	105	110	111	64
SPECIAL REVENUE FUNDS					
215 - EMERGENCY TELEPHONE SYSTEM Total	4	4	4	4	2
250 - GRANT-IN-AID Total	1	1	1	1	0
SPECIAL REVENUE FUNDS Total	5	5	5	5	2
ENTERPRISE FUNDS					
551 - AIRPORT OPERATING Total	0	0	1	1	1
ENTERPRISE FUNDS Total	0	0	1	1	1
Grand Total	110	110	116	117	67

Temporary Authorized & Filled Positions Schedule

	FY2012	FY2013	FY2014	FY2015	
	Authorized	Authorized	Authorized	Authorized	Filled
TAX FUNDS					
100 - GENERAL					
ELECTIONS	60	60	60	60	14
TAX COMMISSIONER	13	13	13	13	7
100 - GENERAL Total	73	73	73	73	21
271 - DESIGNATED					
PARKS	315	315	318	318	150
271 - DESIGNATED Total	315	315	318	318	150
TAX FUNDS Total	388	388	391	391	171
Grand Total	388	388	391	391	171

Budget Plan and Process – Narrative

DeKalb County's budget process is designed to encourage input from, and provide sufficient budgetary information to, the citizens of DeKalb County, department heads, and elected officials as well as the Chief Executive Officer (CEO) and Board of Commissioners (BOC). The budget is adopted yearly, and the County uses a calendar fiscal year.

The budget process consists of five phases: internal budget preparation, departmental budget preparation, budget review/analysis, BOC review and adoption, and mid-year review.

Phase One (June – July). The budget staff reviews the property tax digest to forecast revenue for the tax funds. The tax funds consist of eight funds (General, Special Tax District Designated Services, Special Tax District Unincorporated, Fire, Debt Service, Special Tax District Debt Service, Hospital, and Police Services) whose revenue is generated through property, sales, or other taxes. The largest tax is from residential and commercial property charges. Based on the revenue projection and fund balance review, the budget staff sets budget targets for each department and elected official. Budget targets are dollar amounts based on revenue estimates, County priorities, and known expenditures increases. The departments' base budget request cannot exceed the budget target.

Departments may request funding in excess of target to maintain their same level of service. For additional funding in excess of targets for new projects, department heads and elected officials must submit a program modification or capital project request. Department heads and elected officials must submit a written justification for additional funding for new or increased levels of service.

Revenue projections for a county this large are intricate. Different methods are used for each and every source of funding. For the largest source property tax, multiple approaches are done from trend analysis to econometric approaches. The most widely used one for smaller items are adjusted trend analyses where known modifications are sometimes entered into the equations.

Phase Two (August – September). Budget staff distributes budget targets to departments and elected officials for consideration in developing their budget. The departmental budget requests include a narrative, activity measures data, the departments' missions, goals/objectives, and performance measures. Budget requests are generally due from the departments in late September. DeKalb County uses the traditional "line item" (object of appropriation/expenditure and source of anticipation/revenue) method of budgeting at the departmental level. Budgets are prepared at the cost center level (a level one-step below department) and rolled up to the department level. To comply with state law, DeKalb County adopts a balanced budget, which means budgeted appropriation/expenditures must be equal to budgeted anticipations/revenues.

Phase Three (October – December). Budget staff reviews departmental requests and makes recommendations to the CEO. The CEO reviews recommendations and makes modifications, if necessary.

The CEO meets with department directors to discuss budget requests. The department directors prepare presentations to explain their need for increased funding and the overall benefit to the stakeholders of the county. From this meeting, the CEO makes final determination of budget requests. The CEO submits a complete budget to the BOC by December 15.

Phase Four (December – February). The BOC reviews the CEO recommended budget. The recommended budget is published in local newspapers, placed in public libraries and a series of public hearings is conducted at various locations in the county in January for citizen information and input.

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The BOC utilizes their Finance, Audit, and Budget Committee to examine the budget and make recommendations to the full board. The Budget Resolution in conjunction with the Amendment Letter is the mechanism used to present and approve the budget in February. The Amendment Letter is a detailed explanation of changes to the adopted budget. The Amendment Letter incorporates new projected fund balances and last minute items. Last minute items may include items missed in the adopted budget or new items since the passage of the adopted budget.

County law mandates budget adoption on or before March 1, even though the County's fiscal year is the calendar year. The Finance Director is authorized to make such expenditures of County funds as are deemed necessary and proper to the continuing operation of the County and its various departments at the then currently approved level of service, until the budget is adopted.

According to the Official Code of Georgia Annotated (36-81-3 (b)),

Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government.

Phase Five (June – July). After passage of the adopted budget, the budget staff reviews the final property tax digest and fund balances to ensure alignment of current budget levels with projected revenues. The budget staff asks department heads and elected officials for items missed during the adopted budget stage or new items that increase service levels.

The budget staff calculates final millage rates based upon an adjusted budget and adjusted level of revenue and submits adjustments to CEO. The CEO reviews, makes modifications (if necessary), and submits a mid-year budget to the BOC. The amended budget is advertised to the public and is adopted by the BOC in July.

Basis of Budgeting and Fund Balances Historically, the budgets of DeKalb have been reported on a cash basis meaning receipts and disbursements are recorded when cash is received and expenses when they are paid. This structure led to efficiencies in the closing of the month and the year; however, it also caused a gap between the accounting statements and those from the budget/operational areas.

Starting in late 2014, the Finance's Accounting Division started to improve the way accruals were booked which adjusted the general ledger's starting fund balance for that year. The budget staff used this adjustment as a chance to move to a modified accrual budgeting method to match most accounting transactions. This change will shorten the gap between accounting statements and those that form the budget. Unfortunately, there will be some distortion between yearend 2013 and beginning of the year 2014 in budget reports.

While both systems will use modified accrual, budget will not retain a full GAAP (Generally Accepted Accounting Principles) basis in its financials, instead maintaining a traditional structure used by citizens and the public.

The starting fund balance for each fund will be equivalent to undesignated, unreserved amounts in that fund. All funds designated or reserved will be budgeted as appropriations as to present a true picture of the health of the fund. For the budget passed on February 27, 2015, estimated starting fund balances were used with the plan to adjust to actual amount at mid-year after the 2014 audit is completed.

Fiscal Policies

Operating Budget Policies

1. The DeKalb County Government will finance all current expenditures with current revenues to include that portion of the fund balance forwarded from the prior year designated to be reappropriated for current expenditures or for a designated reserve or contingency fund. The DeKalb County Government will make every effort to avoid budgetary procedures that balance current expenditures through the obligation of future resources.
2. The operating budget will provide for adequate maintenance of capital equipment and facilities.
3. All Operating Funds are subject to the annual budget process. Total anticipated revenues and other funding sources available must equal total estimated expenditures for each fund, i.e. the budget must be balanced.
4. All budgets will be adopted on a modified cash basis of accounting. Revenues are recognized when they are received and expenditures are charged against the budget when encumbrances are booked or when disbursements are made. **Editorial Note:** The County changed to the modified accrual basis of accounting at the end of 2014.
5. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be carried over to the following fiscal period and paid from the reserve for encumbrances account.
6. The budget will be adopted at the departmental level within each fund, which is the legal level of budgetary control. Expenditures may not exceed the total budget for any department within a fund. Department heads and management personnel are directed to operate within budget limitations.
7. Transfer of appropriations from salary and employee benefit accounts require approval of the CEO. Transfers of appropriations within a department will require only the approval of the Finance Director or designee. Transfers between departments or funds, an increase of a personal services appropriation, or an increase in the level of departmental appropriations or authorized positions shall require the approval of the Governing Authority.
8. DeKalb County will include an amount in the Tax Funds budget approved by the Governing Authority for unforeseen expenditures. The amount of this contingency appropriation will be no more than 5% of the Tax Funds budget.
9. DeKalb County will integrate performance measurement and productivity indicators within the budget process. Such performance measurements and productivity indicators will be updated and reviewed periodically throughout the budget year.
10. DeKalb County will maintain a budgetary control system and will prepare on a monthly basis financial reports comparing actual revenues, expenditures, and encumbrances with budgeted amounts.
11. DeKalb County will comply with all state laws applicable to budget hearings, public notices, public inspections, and budget adoption.

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12. Enterprise and Internal Service Fund budgets will be self-supporting. Rates charged within such Enterprise and Internal Service Fund budgets will be examined annually to determine their legal sufficiency and relative to the Internal Services Fund equity.
13. DeKalb County will prepare an annual budget document as soon as practicable, after budget adoption. This document will be submitted to Government Finance Officers Association's (GFOA) Distinguished Budget Preparation Award Program for review.
14. DeKalb County will maintain a program to replace authorized vehicles and mobile equipment by use of a Vehicle Replacement Internal Service Fund, and/or an outside tax exempt leasing program whose assets will be used only for such purposes consistent with the provisions of these operating budget policies.

Capital Budget Policies

1. Capital projects will be undertaken to preserve or replace infrastructure and public facilities, promote economic development, improve the delivery of services, improve economically depressed areas, and improve those areas with low and moderate income households.
2. DeKalb County will develop a five year Capital Improvement Program (CIP) and update the CIP annually to direct the financing of and appropriations for all capital projects. DeKalb County defines a capital project as any project in excess of \$25,000 with an estimated useful life of five years or greater.
3. DeKalb County will coordinate the development of the Capital Improvement Program with the development of the operating budget to insure that future operating costs are projected, considered and included in the operating budget where appropriate.
4. DeKalb County will seek public and private grants, and other outside sources of revenue to fund projects included in the Capital Improvement Program.
5. The balances of appropriations within budget for capital projects at year end will be reappropriated in the following year until the project is completed.

Reserve Fund Policies

1. DeKalb County will strive to accumulate Tax Fund working reserves at least equal to one month (1/12th) of the total Tax Fund budgets. These reserves will be created and maintained in order to:
 - A. Offset significant downturns in revenue or revisions in any general government activity.
 - B. Provide for a stabilized fiscal environment to maintain and enhance bond ratings and provide sufficient working capital to minimize the size of Tax Anticipation Note issuances.
 - C. Enhance economic development opportunities.
 - D. Sustain the confidence of its citizens in the continued viability of the County Government.
2. DeKalb County will maintain risk management reserves to provide for liabilities incurred for workers' compensation claims, other retained employee benefits, and claims not otherwise addressed in this policy statement.
3. DeKalb County will accumulate and maintain sufficient cash reserves in the Enterprise Funds in accordance with all legal debt requirements.

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Revenue Administration Policies

1. DeKalb County will maintain a diversified revenue mix to shelter it from short-term fluctuations and to minimize the effect of an economic downturn.
2. DeKalb County will estimate its revenues by an objective analytical process in a prudent conservative manner.
3. DeKalb County will follow a policy of charging for services with user fees whenever possible.
4. DeKalb County will seek public and private grants and other outside sources of revenue where appropriate.
5. DeKalb County will establish the level of all user fees based on an analysis of the cost of providing the required services.
6. DeKalb County will set user fees for each Enterprise Fund, at a level that supports the direct and indirect cost of the activity.

Collections Policies

1. DeKalb County will strive to fully collect all monies where due by County billing activities, using all available legal avenues or contractual outside collection agency action.
2. Any account billed or assessed by the County and not collected by the applicable statute of limitations shall be removed from the County's current receivables records and transferred to an inactive file status for a retention period of two years. After the retention period, inactive accounts shall be deleted permanently from the County records.
3. Accounts may be transferred to inactive status prior to statute of limitations aging, when it has been determined by the County Finance Director that an account is uncollectible.

Accounting, Auditing, and Financial Reporting

1. An independent audit in compliance with Generally Accepted Auditing Standards will be performed annually by a qualified external auditor in accordance with applicable State Law and the DeKalb County Code.
2. DeKalb County will maintain an internal audit function and conduct financial, operational, compliance, and performance audits on a periodic basis.
3. DeKalb County will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP). DeKalb County will strive to prepare the CAFR to meet the standards of the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting Program, and will submit the CAFR annually for a certificate review.
4. DeKalb County will establish and maintain professional accounting practices. Accounting systems will conform to the County's budget basis, with conversions to GAAP provided in the CAFR.
5. DeKalb County will maintain accurate records of fixed assets to insure proper stewardship of public property.

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6. An ongoing system of financial reporting will be maintained to meet the needs of the County. The system will promote budgetary control and comparative analysis.

Debt Policies

1. DeKalb County will confine long-term borrowing to capital improvements.
2. DeKalb County will follow a policy of full disclosure on every financial report and bond prospectus.
3. DeKalb County will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues or other sources.
4. Revenue Bonds will be issued only when revenues are sufficient to satisfy operating expenses, coverage factors, and existing debt service requirements.
5. DeKalb County will utilize lease purchase or short-term debt in those situations where the economies of scale make either internal or bond financing impractical or cost inefficient.
6. DeKalb County will, as needs arise, utilize professional individuals or firms to assist in the preparation and issuance of County bonds, notes, or lease finance obligations. Standing financial advisory or bond counsel contracts should be rebid at least every three years.
7. The scheduled maturity of bond issuances generally should not exceed the useful life of the capital project or asset(s) financed.
8. DeKalb County will generally consider refunding outstanding indebtedness if one or more of the following conditions exist: (1) net present value savings are at least 3% of the par amount of the refunding bonds; (2) the bonds to be refunded contain restrictive or outdated covenants; or (3) restructuring debt is deemed advisable.
9. DeKalb County will consider the purchase of bond insurance or other forms of credit enhancement if the savings exceed the cost.
10. DeKalb County will conduct competitive sales for all issues unless circumstances dictate otherwise. Negotiated sales may be considered if one or more of the following criteria exists:
 - A. extremely large issue size
 - B. complexity of financing structure
 - C. timeliness of marketing and closure
 - D. market volatility
 - E. comparatively lesser credit rating

Investment Policies

1. DeKalb County will maintain a prudent but aggressive program of investing all funds under the direction of the Governing Authority.
2. The investment program will be operated based on a formally adopted Investment Policy, which will include the following:
 - A. Legality - all investments comply with federal, state, and local laws.
 - B. Safety - principal is protected from loss with secure investment practices and collateralization.

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- C. Liquidity - investments are readily convertible to cash when needed without losses.
 - D. Yield or Return on Investment - earnings are maximized within the confines of A, B, and C above.
3. The investment program will use a competitive selection process for investments except when use of the state investment pool is appropriate. Investments will be placed only with "qualified" financial institutions.
 4. The investment program will provide for a system of internal control over investments and timely financial reporting over investing activities.

Other Policies

1. The County will maintain a records retention program to ensure conformance with State Law.
2. The purchase of insurance and risk-related services will be conducted on a non-discriminatory basis, through means designed to optimize long term financial security, reliability of coverages and services, and minimization of net cost. This may be accomplished through competitive bidding procedures or through competitive selection of insurance brokers and agents.

Procurement Policies

1. DeKalb County will establish regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services.
2. The CEO is responsible for the operation of the Government's purchasing system.
3. Within the limits prescribed by the County Code and State Law, the County will utilize competitive bidding procedures. Bids will be awarded on a non-discriminatory basis.

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Operating Funds

Operating Funds Definition

The Operating Funds group combines all of the county’s tax funds, enterprise funds, internal service funds, and special revenue funds. This grouping of funds represents the true operating budget for the county.

All Operating Funds Combined – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 147,208,139	\$ 178,080,809	\$ 192,121,434	\$ 171,401,374
31 - Taxes	\$ 423,069,356	\$ 416,944,658	\$ 441,682,272	\$ 440,141,393
32 - Licenses and Permits	\$ 30,296,113	\$ 27,363,174	\$ 28,291,616	\$ 28,271,258
33 - Intergovernmental	\$ 5,983,328	\$ 6,325,915	\$ 6,100,757	\$ 2,484,442
34 - Charges for Services	\$ 412,827,362	\$ 435,210,906	\$ 415,375,772	\$ 466,305,630
35 - Fines and Forfeitures	\$ 36,921,075	\$ 36,520,423	\$ 27,449,748	\$ 30,634,619
36 - Investment Income	\$ 431,769	\$ 328,560	\$ 346,262	\$ 629,904
37 - Contributions	\$ 600	\$ 0	\$ 750	\$ 0
38 - Miscellaneous	\$ 40,753,542	\$ 33,452,099	\$ 24,462,688	\$ 46,835,654
39 - Other Fin. Sources	\$ 73,611,105	\$ 346,571,631	\$ 73,341,236	\$ 71,730,916
40 - Payroll Deductions	\$ 95,125,888	\$ 90,437,657	\$ 95,220,743	\$ 95,550,000
Revenue Total	\$1,119,020,138	\$ 1,393,155,023	\$ 1,112,271,844	\$ 1,182,583,816
00 - Default	\$ 0	\$ 0	\$ (458)	\$ 0
51 - Salaries & Benefits	\$ 403,080,078	\$ 395,211,999	\$ 410,925,460	\$ 438,915,662
52 - Purch / Contr Svcs	\$ 97,191,919	\$ 99,066,364	\$ 105,702,553	\$ 138,411,677
53 - Supplies	\$ 75,332,999	\$ 74,690,116	\$ 75,226,970	\$ 83,443,657
54 - Capital Outlays	\$ 18,286,934	\$ 16,017,767	\$ (9,016,904)	\$ 51,452,075
55 - Interfund Charges	\$ 85,018,258	\$ 92,243,445	\$ 99,332,343	\$ 102,451,771
56 - Depreciation	\$ 0	\$ 0	\$ 324	\$ 0
57 - Other Costs	\$ 67,824,112	\$ 57,788,026	\$ 47,331,049	\$ 94,778,246
58 - Debt Service	\$ 103,530,483	\$ 108,906,932	\$ 105,664,440	\$ 104,184,213
61 - Other Fin. Uses	\$ 144,866,246	\$ 429,125,264	\$ 132,220,792	\$ 161,845,807
70 - Retirement Svcs	\$ 1,121,756	\$ 1,141,483	\$ 1,125,215	\$ 1,125,215
71 - Payroll Liabilities	\$ 91,894,699	\$ 91,488,112	\$ 93,518,401	\$ 95,550,000
Expense Total	\$1,088,147,483	\$ 1,365,679,508	\$ 1,062,030,185	\$ 1,272,158,323
Fund Balance - Ending	\$ 178,080,794	\$ 205,556,324	\$ 242,363,093	\$ 81,826,867
Gain/(Use) of Fund Balance	\$ 30,872,654	\$ 27,475,515	\$ 50,241,659	\$ (89,574,507)
Adopted Budget				\$1,353,985,190

Fund Structure

DeKalb County has five major types of funds: tax funds, special revenue funds, enterprise funds, internal service funds, and capital project funds. All of those that follow are appropriated annually unless noted.

Tax Funds are used to account for activities of a general governmental service nature. The primary source of revenue for all of these funds is from ad valorem property taxes. The funds included are:

- General – Accounts for most of the “traditional” countywide services and countywide functions of a general operating nature except as noted in other funds.
- Special Tax District Designated Services – A district that allocates proportional levels of taxation based on levels of service for specified activities to municipalities within the County and the unincorporated area of the County. For DeKalb, this means parks, roads, and transportation.
- Special Tax District Unincorporated – Used to account for certain services and revenues related only to the unincorporated area of the County, such as State Court Traffic Division and Business License.
- Fire – Accounts for the activities of the County Fire District.
- Debt Service – Accounts for principal and interest payments on General Obligation bonded debt.
- Special Tax District Debt Service – Accounts for principal and interest on General Obligation Bond issues approved by voters in unincorporated DeKalb.
- Hospital – Accounts for transactions related to the County’s contractual obligations to the Fulton-DeKalb Hospital Authority.
- Police Services – Accounts for the activities of the County Police District, was formerly part of the Special Tax District Unincorporated.

Special Revenue Funds account for activities or programs operated and funded for specific purposes as required by law or Board of Commissioners’ policy. The funds included are:

- County Jail – Accounts for monies received under 1989 Georgia law, which imposes a 10% penalty on fines in certain cases to be used for constructing and operating jails.
- Development – Accounts for funds received from development fees.
- Drug Abuse Treatment & Education – Accounts for funds received under 1990 Georgia law imposing additional fines in substance abuse cases, for use for drug abuse treatment and education programs.
- Emergency Telephone System Fund – Accounts for monies collected through user telephone billings and used for Emergency 911 telephone system expenses.
- Foreclosure Registry – Accounts for funds received from the foreclosure registration fees, which funds activities associated with monitoring foreclosed properties.
- Grants-In-Aid – Accounts for grant-funded programs separately and distinctly from county funds. These funds are appropriated as needed, not on an annual basis.
- Hotel/Motel Tax – Accounts for a special excise tax on hotel and motel rooms. These funds are designated by law for use in promoting conventions and tourism.

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- Juvenile Services – Accounts for funds received under 1990 Georgia law, which allowed fees to be charged for certain probation services, to be used only for specified juvenile services.
- Law Enforcement Confiscated Monies – Accounts for monies confiscated in controlled substance cases and designated by law or by court order for limited uses in criminal justice.
- Public Education & Government Access – Accounts for funds received from cable franchises.
- Recreation – Operated to provide recreation and cultural arts programs on a fee for service basis.
- Rental Motor Vehicle Excise Tax – Accounts for a special excise tax on the rental of motor vehicles. These funds are designated by law for use in the promoting industry, trade, commerce, and tourism. Revenues would be dedicated to (1) making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the arts center, and (2) for other appropriate expenditures.
- Street Light – Accounts for funds in street light districts. Revenue is from special assessments and is used to pay utilities for petitioned street lights.
- Victim Assistance – Accounts for funds received under 1995 Georgia Law imposing a 5% penalty on criminal fines and designated for use in Victim Assistance Programs.
- Alternate Dispute Resolution and Law Library Funds – Are funds specifically managed by the Courts of the County and are not annually appropriated. They appear in the Comprehensive Annual Financial Report (CAFR).

Enterprise Funds are operated similar to private enterprise, on a self-supporting basis with the vast majority of the funding coming from charges for services. The funds included are:

- Water & Sewer Operating – Accounts for the normal operations and maintenance activities of the DeKalb Water and Sewerage System.
- Water & Sewer Sinking – Accounts for principal and interest payments on Water and Sewer Revenue Bonds.
- Sanitation Operating – Accounts for the activities of collection, transportation, and disposal of solid waste generated in unincorporated DeKalb County.
- Airport Operating – Accounts for the activities of the operation of the airport.
- Stormwater Operating – Accounts for funds received from the annual stormwater utility fee for maintenance of the stormwater infrastructure.

Internal Service Funds account for services provided by one department to another and are supported wholly by interdepartmental and interfund charges based on the level of service provided. The funds included are:

- Fleet Maintenance – Accounts for activities related to the maintenance, repair, and operation of County-owned vehicles.
- Vehicle Replacement – Established to insure that sufficient funding is available to purchase vehicles when additions are authorized or when replacement is warranted under replacement criteria policy.
- Risk Management – Accounts for financial transactions related to the County's various risk management programs.

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- Workers' Compensation – Accounts for financial transactions related to the County's Workers' Compensation Activity.

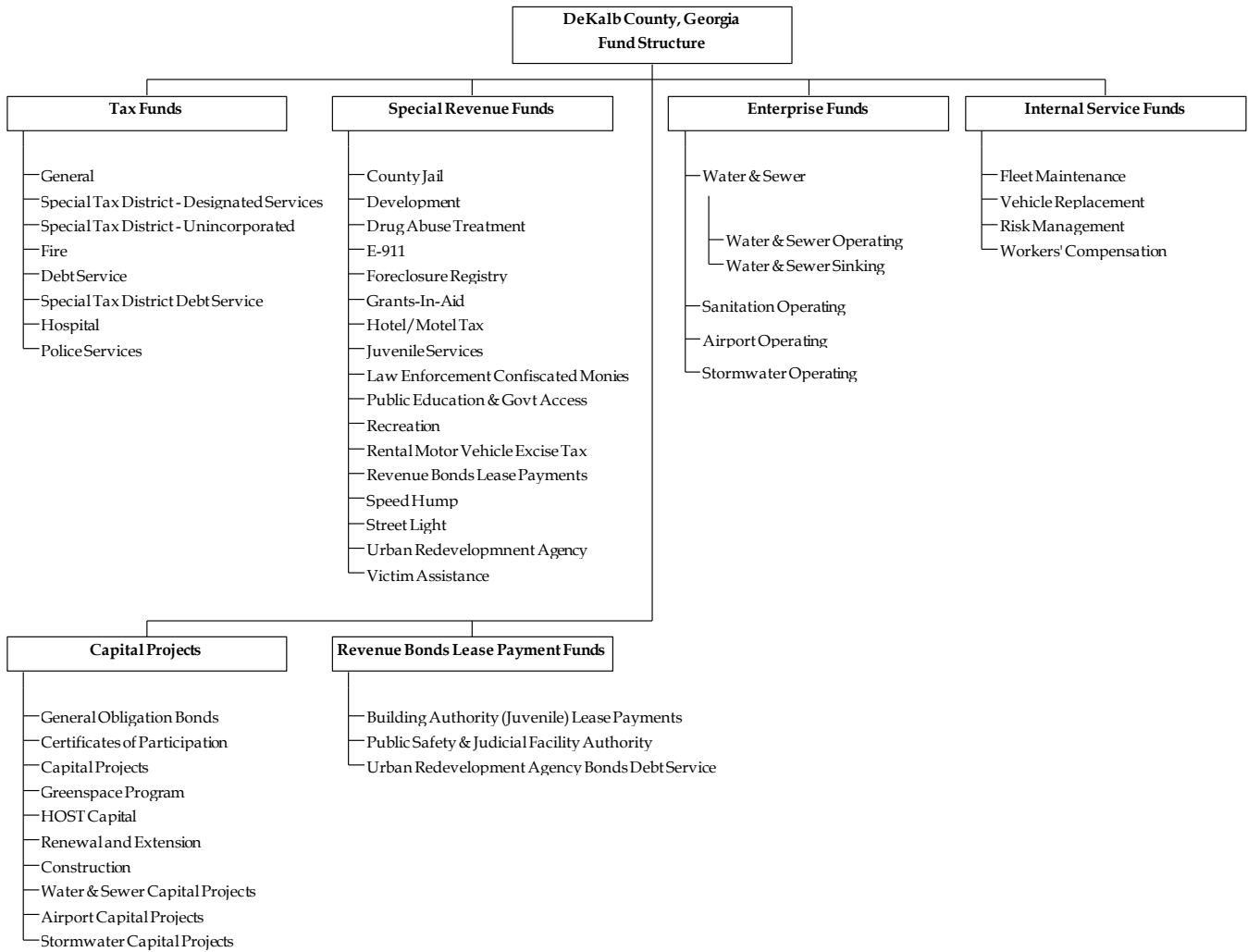
Capital Projects Funds account for capital projects providing for new or improved public facilities. This section is highlighted separately.

- General Obligation Bonds – Established by referendum for specific purposes. Included are issues dating from 1986 to 2001 for such purposes as libraries, parks, and a new jail and health facilities.
- Certificates of Participation – Established to account for certificates issued to fund the acquisition and renovation of the 330 Ponce de Leon Building and renovation of the 9-story Courthouse.
- Capital Projects – Established to account for projects funded by contributions from other county funds or other agencies.
- Greenspace Program – Established to account for projects undertaken pursuant to a grant award from the Community Greenspace Trust Fund.
- HOST Capital Projects – Established to account for projects funded by special Homestead Option Sales Tax (HOST) revenues, up to 20% of HOST receipts.
- Renewal and Extension – Accounts for transactions related to capital replacements, additions, extension, and improvements and future development or expansion of the system.
- Construction – Accounts for proceeds of various bond series and local government contributions associated with the construction projects. Payments are made in accordance with the bond resolution and local government agreements.
- Capital Projects – Accounts for funds for capital projects funded by, and related to, the Sanitation Fund.
- Capital Projects – Accounts for funds for capital projects funded by, and related to, the Airport Fund.
- Capital Projects – Accounts for funds for capital projects funded by, and related to, the Stormwater Utility Fund.

Revenue Bond Lease Payment Funds – Accounts for principal and interest on lease payments.

- Building Authority (Juvenile) Lease Payments – Accounts for payments for the principal and interest on Building Authority Lease Payments.
- Public Safety & Judicial Facility Authority Fund – Accounts for payments for the principal and interest on Public Safety & Judicial Facility Authority Fund.
- Urban Redevelopment Agency Bonds Debt Service – Accounts for payments for the principal and interest on Urban Redevelopment Agency Bond issues.

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Tax Funds

Tax Funds Definition

The Tax Funds group consists of eight funds whose primary source of revenue comes from either property tax or sales tax. The eight funds include: General, Police, Fire, Designated (sometimes called Special Tax District - Designated), Unincorporated, Hospital (or Grady/Hospital), and two Bond funds (one Countywide, one a Special Tax District.)

Even though there are other operating funds, which equal the Tax Funds in value, some individuals call the Tax Funds the budget of the county. All Operating Funds combined should be considered the true operating budget for the county.

All Tax Funds Combined – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 30,229,514	\$ 41,476,213	\$ 42,056,875	\$ 46,043,815
31 - Taxes	\$ 417,795,384	\$ 411,801,536	\$ 435,027,444	\$ 434,540,359
32 - Licenses and Permits	\$ 25,651,140	\$ 22,451,385	\$ 22,021,912	\$ 22,337,058
33 - Intergovernmental	\$ 3,518,958	\$ 2,561,875	\$ 1,547,738	\$ 1,678,553
34 - Charges for Services	\$ 37,725,189	\$ 43,035,505	\$ 51,740,268	\$ 41,085,620
35 - Fines and Forfeitures	\$ 33,464,436	\$ 34,858,843	\$ 25,847,910	\$ 29,002,119
36 - Investment Income	\$ 108,284	\$ 79,219	\$ 70,768	\$ 0
37 - Contributions	\$ 600	\$ 0	\$ 750	\$ 0
38 - Miscellaneous	\$ 4,621,837	\$ 9,844,163	\$ 604,693	\$ 13,483,363
39 - Other Fin. Sources	\$ 6,895,614	\$ 125,603,934	\$ 1,650,845	\$ 7,043,121
Revenue Total	\$ 529,781,440	\$ 650,236,460	\$ 538,512,328	\$ 549,170,193
51 - Salaries & Benefits	\$ 310,448,161	\$ 300,789,376	\$ 312,563,889	\$ 322,696,146
52 - Purch / Contr Svcs	\$ 61,061,052	\$ 56,700,328	\$ 65,173,879	\$ 74,885,324
53 - Supplies	\$ 21,413,388	\$ 20,501,165	\$ 21,245,609	\$ 25,544,949
54 - Capital Outlays	\$ 1,164,473	\$ 918,113	\$ 883,794	\$ 3,202,161
55 - Interfund Charges	\$ 24,207,589	\$ 34,107,452	\$ 42,812,111	\$ 48,750,930
57 - Other Costs	\$ 43,255,895	\$ 42,061,700	\$ 34,454,263	\$ 47,029,487
58 - Debt Service	\$ 41,795,537	\$ 41,818,775	\$ 33,196,582	\$ 33,962,673
61 - Other Fin. Uses	\$ 14,321,356	\$ 128,186,385	\$ 6,007,113	\$ 3,601,898
70 - Retirement Svcs	\$ 867,307	\$ 887,034	\$ 870,766	\$ 870,766
Expense Total	\$ 518,534,757	\$ 625,970,328	\$ 517,208,005	\$ 560,544,334
Fund Balance - Ending	\$ 41,476,198	\$ 65,742,346	\$ 63,361,198	\$ 34,669,674
Gain/(Use) of Fund Balance	\$ 11,246,683	\$ 24,266,132	\$ 21,304,323	\$ (11,374,141)
Adopted Budget				\$ 595,214,008

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General Fund - Description

The General Fund is the largest Tax Fund, representing about half of the expenditures. Departments funded by the General Fund are countywide operations, such as the Sheriff, Information Technology, Facilities Management, State Court, and District Attorney. The General Fund has a small planned use of fund balance for capital and one-time costs.

General Fund (Fund 100) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ (1,501,431)	\$ 5,598,408	\$ 21,003,546	\$ 21,761,810
31 - Taxes	\$ 219,552,733	\$ 226,491,805	\$ 221,146,133	\$ 241,647,757
32 - Licenses and Permits	\$ 127,454	\$ 76,470	\$ 250	\$ 0
33 - Intergovernmental	\$ 3,518,958	\$ 2,561,875	\$ 1,551,217	\$ 1,678,553
34 - Charges for Services	\$ 36,473,133	\$ 41,341,994	\$ 50,032,790	\$ 39,378,930
35 - Fines and Forfeitures	\$ 10,896,748	\$ 11,220,030	\$ 9,044,850	\$ 10,441,768
36 - Investment Income	\$ 129,668	\$ 88,807	\$ 60,498	\$ 0
38 - Miscellaneous	\$ 4,183,457	\$ 9,486,939	\$ 297,158	\$ 3,064,589
39 - Other Fin. Sources	\$ 4,824,034	\$ 17,899,885	\$ 2,208,025	\$ 3,421,435
Revenue Total	\$ 279,706,184	\$ 309,167,805	\$ 284,340,922	\$ 299,633,032
51 - Salaries & Benefits	\$ 171,750,642	\$ 166,697,548	\$ 177,347,492	\$ 185,919,386
52 - Purch / Contr Svcs	\$ 51,846,813	\$ 51,446,496	\$ 54,480,496	\$ 67,530,570
53 - Supplies	\$ 14,482,117	\$ 15,694,711	\$ 12,349,075	\$ 14,931,635
54 - Capital Outlays	\$ 1,027,694	\$ 790,719	\$ 816,295	\$ 3,136,737
55 - Interfund Charges	\$ (2,341,798)	\$ (1,627,581)	\$ (5,080,040)	\$ 583,975
57 - Other Costs	\$ 16,592,557	\$ 16,172,389	\$ 16,018,702	\$ 21,585,662
58 - Debt Service	\$ 4,447,240	\$ 3,483,502	\$ 1,905,250	\$ 4,023,954
61 - Other Fin. Uses	\$ 14,322,058	\$ 24,205,739	\$ 9,872,418	\$ 3,601,898
70 - Retirement Svcs	\$ 479,038	\$ 498,765	\$ 482,498	\$ 482,498
Expense Total	\$ 272,606,360	\$ 277,362,288	\$ 268,192,186	\$ 301,796,315
Fund Balance - Ending	\$ 5,598,393	\$ 37,403,925	\$ 37,152,281	\$ 19,598,527
Gain/(Use) of Fund Balance	\$ 7,099,823	\$ 31,805,516	\$ 16,148,736	\$ (2,163,283)
Adopted Budget				\$ 321,394,842

Police Fund - Description

The Police Fund is where most expenses of the DeKalb County Police Department are charged. It is considered a Special Tax District and does not cover all areas of the county. Most cities operate their own police departments, though a few have entered into agreements with the county where some, though, not always all, services are provided by the County's Police Department. This fund was spun off from the Special Tax District – Designated Fund in 2011 to allow for revenue to be dedicated to policing functions. A small portion of Police operations is paid for in the General Fund. That funding is

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primarily Animal Control, along with some Communications staff. The Police Fund has a planned use of fund balance, however short-term forecast show it to be stable in the near term.

Police Fund (Fund 274) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 14,798,612	\$ 18,312,067	\$ 13,389,000	\$ 8,521,329
31 - Taxes	\$ 51,261,043	\$ 47,742,751	\$ 65,474,642	\$ 59,956,369
32 - Licenses and Permits	\$ 1,048,746	\$ 1,004,497	\$ 642,645	\$ 693,695
33 - Intergovernmental	\$ 0	\$ 0	\$ (3,479)	\$ 0
34 - Charges for Services	\$ 294,439	\$ 410,380	\$ 394,786	\$ 420,841
36 - Investment Income	\$ 6,054	\$ 4,084	\$ (9,307)	\$ 0
38 - Miscellaneous	\$ 202,322	\$ 151,533	\$ 133,645	\$ 91,552
39 - Other Fin. Sources	\$ 50,151,263	\$ 49,387,637	\$ 43,655,317	\$ 46,154,090
Revenue Total	\$ 102,963,866	\$ 98,700,882	\$ 110,288,249	\$ 107,316,547
51 - Salaries & Benefits	\$ 75,901,102	\$ 73,867,731	\$ 73,826,491	\$ 72,181,511
52 - Purch / Contr Svcs	\$ 3,839,125	\$ 1,022,600	\$ 4,294,822	\$ 1,896,332
53 - Supplies	\$ 590,747	\$ 1,216,918	\$ 3,186,296	\$ 3,085,025
54 - Capital Outlays	\$ 25,608	\$ 20,960	\$ 48,842	\$ 28,484
55 - Interfund Charges	\$ 15,340,303	\$ 23,709,953	\$ 29,416,456	\$ 29,067,270
57 - Other Costs	\$ 3,520,405	\$ 3,467,589	\$ 3,227,820	\$ 3,885,000
61 - Other Fin. Uses	\$ 113,186	\$ 209,270	\$ (1,544,837)	\$ 0
70 - Retirement Svcs	\$ 119,934	\$ 119,934	\$ 0	\$ 0
Expense Total	\$ 99,450,411	\$ 103,634,954	\$ 112,455,891	\$ 110,143,622
Fund Balance - Ending	\$ 18,312,067	\$ 13,377,995	\$ 11,221,358	\$ 5,694,254
Gain/(Use) of Fund Balance	\$ 3,513,455	\$ (4,934,072)	\$ (2,167,642)	\$ (2,827,075)
Adopted Budget				\$ 115,837,876

Fire Fund – Description

The Fire Fund provides support for most Fire Department operations in the county. The Fire District covers all of DeKalb with the exception of the cities of Atlanta and Decatur. Emergency transport services are covered in the General Fund. They are managed by DeKalb County Fire & Rescue although this service is provided by a private, outside contractor. The Fire Fund is building up its fund balance after a major use in the previous year.

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Fire Fund (Fund 270) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 3,172,387	\$ 3,639,050	\$ 4,472,793	\$ 2,248,334
31 - Taxes	\$ 53,063,113	\$ 49,779,568	\$ 53,191,131	\$ 57,339,202
34 - Charges for Services	\$ 900	\$ 647,185	\$ 616,671	\$ 630,622
36 - Investment Income	\$ (14,276)	\$ (4,684)	\$ (3,423)	\$ 0
38 - Miscellaneous	\$ 19,242	\$ 59,044	\$ (47,625)	\$ 40,261
Revenue Total	\$ 53,068,979	\$ 50,481,113	\$ 53,756,754	\$ 58,010,085
51 - Salaries & Benefits	\$ 38,657,923	\$ 37,121,638	\$ 38,293,507	\$ 39,267,518
52 - Purch / Contr Svcs	\$ 1,798,949	\$ 623,547	\$ 2,656,715	\$ 1,304,013
53 - Supplies	\$ 2,995,360	\$ 1,064,301	\$ 1,402,067	\$ 1,348,792
54 - Capital Outlays	\$ 76,605	\$ 56,205	\$ 25,811	\$ 21,940
55 - Interfund Charges	\$ 7,762,155	\$ 7,525,231	\$ 12,061,966	\$ 12,643,032
57 - Other Costs	\$ 1,288,118	\$ 1,288,857	\$ 1,201,665	\$ 1,330,641
61 - Other Fin. Uses	\$ (113,887)	\$ 0	\$ 0	\$ 0
70 - Retirement Svcs	\$ 137,094	\$ 137,094	\$ 137,094	\$ 137,094
Expense Total	\$ 52,602,317	\$ 47,816,874	\$ 55,778,825	\$ 56,053,030
Fund Balance - Ending	\$ 3,639,050	\$ 6,303,289	\$ 2,450,723	\$ 4,205,389
Gain/(Use) of Fund Balance	\$ 466,663	\$ 2,664,239	\$ (2,022,071)	\$ 1,957,055
Adopted Budget				\$ 60,258,419

Designated Services Fund – Description

The Designated Services Fund (sometimes referred to as Special Tax District – Designated) encompasses an area of the unincorporated areas of the County, along with some other municipal areas who choose to participate in these services.

Currently, Roads & Drainage, Transportation, and Parks services are delivered by this fund. All unincorporated residents receive these services through the County; however, individuals in incorporated areas may live in a city that does not choose to participate. But if a city participates in a service, local law sets a factor for their tax rate to be adjusted. Until 2010, Police were part of this fund.

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Designated Fund (Fund 271) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 2,064,829	\$ 472,634	\$ (211,854)	\$ 2,333,799
31 - Taxes	\$ 5,746,607	\$ 7,177,105	\$ 15,470,714	\$ 16,907,102
34 - Charges for Services	\$ 956,717	\$ 635,947	\$ 696,021	\$ 655,227
36 - Investment Income	\$ (6,743)	\$ (2,753)	\$ (9,373)	\$ 0
37 - Contributions	\$ 600	\$ 0	\$ 750	\$ 0
38 - Miscellaneous	\$ 269,908	\$ 240,934	\$ 208,871	\$ 270,213
39 - Other Fin. Sources	\$ 17,174,127	\$ 16,462,546	\$ 14,859,154	\$ 15,384,696
Revenue Total	\$ 24,141,216	\$ 24,513,779	\$ 31,226,136	\$ 33,217,238
51 - Salaries & Benefits	\$ 18,898,054	\$ 18,038,747	\$ 17,860,375	\$ 18,816,589
52 - Purch / Contr Svcs	\$ 2,040,740	\$ 2,141,311	\$ 2,317,383	\$ 1,953,848
53 - Supplies	\$ 3,206,674	\$ 2,392,741	\$ 4,133,556	\$ 5,975,232
54 - Capital Outlays	\$ 2,466	\$ 15,672	\$ 4,479	\$ 4,000
55 - Interfund Charges	\$ (989,678)	\$ 1,904,013	\$ 2,659,736	\$ 3,906,016
57 - Other Costs	\$ 2,461,294	\$ 2,482,636	\$ 2,364,387	\$ 2,317,282
70 - Retirement Svcs	\$ 113,861	\$ 113,861	\$ 233,795	\$ 233,795
Expense Total	\$ 25,733,411	\$ 27,088,979	\$ 29,573,710	\$ 33,206,762
Fund Balance - Ending	\$ 472,634	\$ (2,102,567)	\$ 1,440,572	\$ 2,344,275
Gain/(Use) of Fund Balance	\$ (1,592,195)	\$ (2,575,200)	\$ 1,652,426	\$ 10,476
Adopted Budget				\$ 35,551,037

Unincorporated Fund – Description

The Unincorporated Fund delivers services to the unincorporated areas of the county, primarily Recorder’s Court (to be called Traffic Court in mid-year 2015), Planning, and Business License. It is the one Tax Fund not directly supported by property taxes. Although there is no property tax levy, other types of taxes are received in this fund, along with fees associated with Business License, and fines from Recorder’s Court.

Once the costs of the services for the Unincorporated Fund are covered; the remainder of the funding is then transferred to both the Police Fund and the Designated Services Fund. The Unincorporated Fund has a large percentage use of fund balance, but in terms of raw dollars, it is minor.

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Unincorporated Fund (Fund 272) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 1,444,226	\$ 1,371,117	\$ (2,731,899)	\$ 475,017
31 - Taxes	\$ 29,926,187	\$ 30,765,195	\$ 33,098,540	\$ 29,795,997
32 - Licenses and Permits	\$ 24,474,939	\$ 21,370,418	\$ 21,379,018	\$ 21,643,363
35 - Fines and Forfeitures	\$ 22,567,688	\$ 23,638,813	\$ 16,803,060	\$ 18,560,351
36 - Investment Income	\$ (984)	\$ (4,293)	\$ 19,843	\$ 0
38 - Miscellaneous	\$ (53,092)	\$ (94,287)	\$ 12,645	\$ 16,748
39 - Other Fin. Sources	\$ (65,253,809)	\$ (63,404,871)	\$ (59,482,923)	\$ (57,917,100)
Revenue Total	\$ 11,660,929	\$ 12,270,975	\$ 11,830,182	\$ 12,099,359
51 - Salaries & Benefits	\$ 5,240,441	\$ 5,063,711	\$ 5,236,024	\$ 6,511,142
52 - Purch / Contr Svcs	\$ 1,535,424	\$ 1,464,774	\$ 1,362,849	\$ 2,076,539
53 - Supplies	\$ 138,489	\$ 132,494	\$ 174,615	\$ 204,265
54 - Capital Outlays	\$ 32,100	\$ 34,557	\$ (11,633)	\$ 11,000
55 - Interfund Charges	\$ 4,329,842	\$ 2,497,969	\$ 3,753,993	\$ 2,550,637
57 - Other Costs	\$ 440,361	\$ 440,999	\$ 394,016	\$ 445,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ (2,320,468)	\$ 0
70 - Retirement Svcs	\$ 17,380	\$ 17,380	\$ 17,379	\$ 17,379
Expense Total	\$ 11,734,037	\$ 9,651,884	\$ 8,606,774	\$ 11,815,962
Fund Balance - Ending	\$ 1,371,117	\$ 3,990,208	\$ 491,509	\$ 758,414
Gain/(Use) of Fund Balance	\$ (73,108)	\$ 2,619,090	\$ 3,223,408	\$ 283,397
Adopted Budget				\$ 12,574,376

Hospital Fund - Description

The Hospital Fund is a countywide fund, which contributes funding to the Grady Memorial Hospital for DeKalb County's share of the cost of indigent medical care for its citizens. The two jurisdictions, which regularly contribute to Grady Memorial Hospital, are Fulton and DeKalb Counties. Any debt issued for capital construction at Grady is also paid for by this fund. This year, the Hospital Fund is finally growing out of its deficit situation.

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Hospital Fund (Fund 273) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ (1,340,883)	\$ (3,125,821)	\$ (6,054,164)	\$ (312,850)
31 - Taxes	\$ 17,286,612	\$ 15,943,929	\$ 16,804,602	\$ 18,857,774
36 - Investment Income	\$ (11,625)	\$ (8,088)	\$ (9,196)	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 45,610,550	\$ 0	\$ 0
Revenue Total	\$ 17,274,987	\$ 61,546,392	\$ 16,795,406	\$ 18,857,774
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 60,706	\$ 14,022
55 - Interfund Charges	\$ 106,764	\$ 97,867	\$ 0	\$ 0
57 - Other Costs	\$ 18,953,160	\$ 18,209,231	\$ 11,247,673	\$ 18,530,902
58 - Debt Service	\$ 0	\$ 570,880	\$ (8,012)	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 45,039,671	\$ 0	\$ 0
Expense Total	\$ 19,059,924	\$ 63,917,648	\$ 11,300,367	\$ 18,544,924
Fund Balance - Ending	\$ (3,125,821)	\$ (5,497,077)	\$ (559,125)	\$ 0
Gain/(Use) of Fund Balance	\$ (1,784,937)	\$ (2,371,257)	\$ 5,495,039	\$ 312,850
Adopted Budget				\$ 18,544,924

Countywide Bond Fund – Description

DeKalb has two tax-funded bond funds. The Countywide Bond Fund (a.k.a. Fund 410) currently pays the debt for the General Obligation Refunding Bonds, Series 2013 in the amount of \$52,445,000. This debt refunds the Series 1998 bonds for the construction of the County Jail (original amount \$2,000,000), the Series 2003A Refunding Bonds which refunded the Series 1992 Bonds for the construction of Health Facilities (original amount \$53,295,000), and the Series 2003B Refunding Bonds which refunded the Series 1993 Refunding Bonds (original amount \$74,620,000). In 2013, the outstanding debt, except for the Series 2003B principal maturing on January 1, 2014, in this fund was refinanced as part of a regular program to take advantage of lower interest rates. This debt will have its last payment in 2020. The use of fund balance for this year is planned.

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Countywide Bond Fund (Fund 410) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 9,528,775	\$ 14,088,352	\$ 6,410,000	\$ 3,680,263
31 - Taxes	\$ 14,188,730	\$ 1,993,995	\$ 752,086	\$ 673,818
36 - Investment Income	\$ 4,343	\$ 3,561	\$ 3,763	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 59,648,188	\$ 411,273	\$ 0
Revenue Total	\$ 14,193,073	\$ 61,645,744	\$ 1,167,122	\$ 673,818
52 - Purch / Contr Svcs	\$ 0	\$ 1,039	\$ 0	\$ 100,000
58 - Debt Service	\$ 9,633,496	\$ 10,193,675	\$ 3,749,355	\$ 2,228,500
61 - Other Fin. Uses	\$ 0	\$ 58,731,706	\$ 0	\$ 0
Expense Total	\$ 9,633,496	\$ 68,926,419	\$ 3,749,355	\$ 2,328,500
Fund Balance - Ending	\$ 14,088,352	\$ 6,807,676	\$ 3,827,767	\$ 2,025,581
Gain/(Use) of Fund Balance	\$ 4,559,577	\$ (7,280,675)	\$ (2,582,234)	\$ (1,654,682)
Adopted Budget				\$ 4,354,081

Special Tax District Bond Fund – Description

The Special Tax District Bond Fund (a.k.a. Fund 411) currently pays the \$125,000,000 debt from the voter-approved issuance on March 20, 2001 and the \$230,000,000 voter-approved debt from November 8, 2005. Those referendum votes approved the acquisition of additional parks and natural areas (2001), improvement of existing parks and development of new parks and recreation facilities (2001), transportation projects (2006), parks & greenspace (2006) and libraries (2006). The 2001 debt will be fully paid in 2015 and the 2006 debt will be fully paid in 2030.

This Debt Fund is sometimes referred to informally as the Unincorporated Debt Fund or Parks Bonds. The vote was held in the unincorporated areas of the County at the time of each referendum. Some areas subsequently voted to become cities or were annexed; however, those areas are still part of this fund since they were included in the original unincorporated vote. The financial obligations of the identified municipalities will expire upon the maturation of each bond series. The use of fund balance this year is tied to refinancing efforts.

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Special Tax District Bond Fund (Fund 411) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 2,063,000	\$ 1,120,406	\$ 5,779,452	\$ 7,336,113
31 - Taxes	\$ 26,770,360	\$ 31,907,188	\$ 29,089,594	\$ 9,362,340
36 - Investment Income	\$ 1,847	\$ 2,584	\$ 17,964	\$ 0
38 - Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 10,000,000
Revenue Total	\$ 26,772,207	\$ 31,909,772	\$ 29,107,558	\$ 19,362,340
52 - Purch / Contr Svcs	\$ 0	\$ 562	\$ 908	\$ 10,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ (1,065,000)
58 - Debt Service	\$ 27,714,800	\$ 27,570,719	\$ 27,549,988	\$ 27,710,219
Expense Total	\$ 27,714,800	\$ 27,571,281	\$ 27,550,896	\$ 26,655,219
Fund Balance - Ending	\$ 1,120,406	\$ 5,458,897	\$ 7,336,113	\$ 43,234
Gain/(Use) of Fund Balance	\$ (942,594)	\$ 4,338,491	\$ 1,556,662	\$ (7,292,879)
Adopted Budget				\$ 26,698,453

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Tax Funds - Revenue

This section lists the major revenue line items greater than \$10 million within each category underlying expenditures in the Tax Funds.

Taxes

As the name implies, Tax Funds are those funds which are primarily supported by taxes. Taxes include ad valorem taxes on real estate and motor vehicles, Homestead Option Sales Taxes (HOST), business taxes such as the Life and Property and Casualty Insurance Tax and Bank Shares Taxes, and Motor Vehicle Title Taxes. For 2014, taxes contributed 80.89% of the total revenue to the Tax Funds.

Real Property Taxes

The collection of Real Property Taxes is authorized by O.C.G.A. § 48-5-3: Taxable Property. The laws affecting the collection of Real Property Taxes are outlined in Chapter 5 of the Official Code of Georgia. Ad valorem taxes are collected on the assessed value of property, i.e., 40% of fair market property value, within DeKalb County whether it is owned by private individuals, business enterprises or another entity. Yearly the Board of Commissioners sets the millage rates used to determine the amount of Real Property Taxes collected at mid-year.

	Audited		Unaudited	Budget
	2012	2013	2014	2015
Real Property Taxes - Current Year	208,745,761	192,176,376	214,666,841	226,768,449
Real Property Taxes - Prior Year	11,122,467	11,342,052	13,784,168	11,177,550
Total Real Property Taxes	219,868,228	203,518,428	228,451,009	237,945,999

Personal Property Taxes

Ad valorem taxes on Business Personal Property Taxes are also authorized by O.C.G.A. § 48-5-3: Taxable Property. Personal Property Taxes are collected on the assessed value of business personal property as of January 1 of each year. Included in this category are aircraft, boats, and tangible business personal property. Business personal property consists of items that are used in the normal course of business that is movable and not permanently affixed to real estate.

	Audited		Unaudited	Budget
	2012	2013	2014	2015
Personal Property Taxes - Current Year	26,266,027	26,589,227	25,399,692	31,937,787
Personal Property Taxes - Prior Year	457,932	670,185	467,065	872,558
Total Personal Property Taxes	26,723,959	27,259,412	25,866,756	32,810,345

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Motor Vehicle Taxes

Motor Vehicle Taxes are comprised of two different types based upon when the vehicle was purchased. For vehicles purchased on or before March 1, 2013, an ad valorem tax, i.e., “birthday tax”, is collected each year that the vehicle is owned. This tax is collected under the authorization of Chapter 5, Title 48, Article 10. For vehicles purchased after March 1, 2013, a Title Ad Valorem Tax (TAVT) is collected at the time of purchase instead. This is a one-time tax for as long as the individual or business owns the tax. This tax is collected under O.C.G.A § 48-5C-1.

	Audited		Unaudited 2014	Budget 2015
	2012	2013		
Motor Vehicle Ad Valorem Taxes	28,666,868	25,992,519	16,890,147	16,549,276
Motor Vehicle Title Taxes		5,754,398	4,924,390	5,484,033
Motor Vehicle TAVT True Up		4,608,681	12,316,208	11,615,791
Total Motor Vehicle Taxes	28,666,868	36,355,599	34,130,744	33,649,100

HOST: Homestead Option Sales Taxes

Host Sales Taxes are collected under the authority of Title 48 (Revenue and Taxation), Chapter 8 (Sales and Use Taxes), Article 2A: O.C.G.A. § 48-8-100 – 48-8-109. Sales taxes are levied on the retail purchase, retail sale, rental, storage, use, or consumption of tangible personal property and services within DeKalb County. Currently, the sales tax levy is 7¢.

The HOST Sales Tax was originally started in 1997 for the purpose of providing homestead property tax relief. Each year the DeKalb County Board of Commissioners determines the split between homeowner tax relief and capital improvements.

	Audited		Unaudited 2014	Budget 2015
	2012	2013		
HOST Sales Tax	99,046,622	90,166,198	98,140,100	86,083,151

Life & Property & Casualty Taxes

This type of tax is assessed on life insurance companies under O.C.G.A § 33-8-8 8.1. This tax is imposed on each life insurance company doing business in the state and based upon the gross direct premiums collected from policies insuring persons residing within the unincorporated areas of DeKalb County.

	Audited		Unaudited 2014	Budget 2015
	2012	2013		
Life & Property & Casualty Taxes	25,059,141	26,046,015	28,685,724	24,695,516

Licenses & Permits

For 2014, Licenses & Permits contributed 4.09% of the total revenue to the Tax Funds. Business License – General represents the largest source of revenue with the License & Permits category. Other minor license contributions are made to the Tax Funds for the sale of alcohol, adult entertainment, cable TV, and animal.

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Business License General

Business Licenses are regulatory fees imposed on each business within Unincorporated DeKalb for both revenue and regulation. Anyone who carries on a business without procuring this license is guilty of a misdemeanor. This license is calculated on the basis of gross receipts and number of employees.

	Audited		Unaudited	Budget
	2012	2013	2014	2015
Business License - General	14,785,752	12,935,071	12,701,453	13,001,161

Charges for Services

For 2014, Charges for Services contributed 9.62% of the total revenue to the Tax Funds. The General Administrative Charges are the major contributor to Charges for Services. Other minor contributors are False Alarm Fees, Parks & Recreation Fees, Senior Center Fees, and Probation Fees.

General Fund Administrative Charge

The General Fund Administrative Charge is an allocation method where the General Fund is reimbursed for activities performed by General Fund departments in support of the other funds and enterprises within the County. Examples of these departments are Finance, Purchasing, Law, and Human Resources. It is conducted under the auspices of Title 36, Chapter 81: Budgets and Audits.

	Audited		Unaudited	Budget
	2012	2013	2014	2015
General Administrative Charge - Development	18,854,233	14,889,072	21,008,181	30,460,878
General Administrative Charge - Pension	231,787	324,942	188,235	-
Facilities Management Charge	1,402,872	2,592,337	4,098,768	-
Fire Marshall Charges	-	647,185	616,669	630,622
Information Systems Charges	3,045,372	10,958,381	11,261,176	-
GIS Charges	184,308	292,545	375,852	-
Total General Administrative Charges	23,718,572	29,704,462	37,548,881	31,091,500

Fines and Forfeitures

For 2014, Fines and Forfeitures contributed 4.68% of the total revenue to the Tax Funds. Records Court revenues are the major Fines and Forfeitures contributor. Other minor revenue items are Clerk of Superior Court, State Court, and Probate Court.

Records Court

This is the court of standing for the adjudication of traffic misdemeanors and all ordinance violations in unincorporated DeKalb County. The Court was established in 1945 by an amendment to the Georgia Constitution. The maximum punishment, which can be imposed on a State law misdemeanor, is 12 months in jail and \$1,000 in fines per citation. On DeKalb Ordinance violations, the maximum sentence is 120 days in jail and up to \$1,000 per citation. The fines are normally due and payable immediately on conviction.

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	Audited		Unaudited	Budget
	2012	2013	2014	2015
Recorders Court	22,036,556	21,113,074	16,352,465	16,517,705

Miscellaneous

For 2014, Miscellaneous contributed 0.11% of the total revenue to the Tax Funds. Rental of Real Estate is the major contributor to Miscellaneous Revenue. Miscellaneous revenues are an assortment of revenues that do not easily fit into other categories, such as the Porter Sanford Performing Arts Center, Miscellaneous Telephones (fees generated on local prisoner phone calls), Bus Shelters (revenue from advertisements of MARTA bus shelters), and true Other Miscellaneous Revenue.

Rental of Real Estate

This line item is used to collect rental payments from other funds, which will be used to make bond principal and interest payments on property owned by the other DeKalb County entities, such as the Juvenile Court Building Authority and the Public Safety Judicial Building Authority.

	Audited		Unaudited	Budget
	2012	2013	2014	2015
Rental of Real Estate	5,618	4,594	6,928	10,007,190

Other Financing Sources

For 2014, Other Financing Sources contributed 0.31% of the total revenue to the Tax Funds.

Transfers To / From

This is the mechanism for transferring revenue to one fund from other fund. It is typically used to repay loans made from one fund to another and to transfer revenue from one fund to another fund. Any revenues in excess of what is necessary for the operations of the Special Tax District - Unincorporated is transferred to the STD – Designated Services fund and the STD - Police fund.

	Audited		Unaudited	Budget
	2012	2013	2014	2015
Transfer from STD-DS fund	(17,174,127)	(16,462,546)	(19,153,622)	(15,384,696)
Transfer from STD-Unincorporated Fund	67,325,389	65,850,183	58,514,471	61,538,786
Transfer From Police Services Fund	(50,151,263)	(49,387,637)	(43,655,317)	(46,154,090)
Total Transfers	-	-	(4,294,468)	-

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Special Revenue Funds

Special Revenue Fund - Description

The Special Revenue Funds include budgets for specific programs or activities. They are established as separate funds either by State Law or by Board of Commissioners' action. Special Revenue Funds can be thought of as dedicated revenue for dedicated purposes. In some instances, this arrangement frustrates citizens because it could mean there is unspent money, since it can only be used in specific instances.

Special Revenue Funds – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 24,358,788	\$ 22,875,589	\$ 22,957,946	\$ 21,583,444
31 - Taxes	\$ 5,273,972	\$ 5,143,122	\$ 6,654,828	\$ 5,601,034
32 - Licenses and Permits	\$ 4,644,973	\$ 4,911,788	\$ 6,269,704	\$ 5,934,200
33 - Intergovernmental	\$ 2,262,710	\$ 3,539,232	\$ 4,331,648	\$ 560,000
34 - Charges for Services	\$ 6,656,409	\$ 6,544,891	\$ 5,720,371	\$ 5,855,080
35 - Fines and Forfeitures	\$ 3,456,639	\$ 1,661,580	\$ 1,601,838	\$ 1,632,500
36 - Investment Income	\$ 34,611	\$ 20,728	\$ 21,983	\$ 7,850
38 - Miscellaneous	\$ 17,619,256	\$ 13,030,642	\$ 18,398,004	\$ 12,781,043
39 - Other Fin. Sources	\$ 0	\$ 8,855,410	\$ 668,791	\$ 0
Revenue Total	\$ 39,948,571	\$ 43,707,393	\$ 43,667,167	\$ 32,371,707
00 - Default	\$ 0	\$ 0	\$ (200)	\$ 0
51 - Salaries & Benefits	\$ 10,994,173	\$ 11,051,372	\$ 11,866,757	\$ 13,079,361
52 - Purch / Contr Svcs	\$ 7,217,479	\$ 8,777,406	\$ 6,207,706	\$ 6,979,831
53 - Supplies	\$ 5,390,173	\$ 5,128,580	\$ 6,323,416	\$ 5,301,126
54 - Capital Outlays	\$ 941,822	\$ 1,503,867	\$ 818,115	\$ 1,036,265
55 - Interfund Charges	\$ 2,729,070	\$ 1,267,634	\$ 2,188,390	\$ 909,432
57 - Other Costs	\$ 2,403,830	\$ 2,046,789	\$ 2,774,831	\$ 7,868,539
58 - Debt Service	\$ 4,492,930	\$ 4,686,802	\$ 6,789,572	\$ 3,457,984
61 - Other Fin. Uses	\$ 7,237,672	\$ 13,885,657	\$ 5,865,402	\$ 5,544,956
70 - Retirement Svcs	\$ 24,622	\$ 24,622	\$ 24,622	\$ 24,622
Expense Total	\$ 41,431,771	\$ 48,372,729	\$ 42,858,613	\$ 44,202,116
Fund Balance - Ending	\$ 22,875,589	\$ 18,210,252	\$ 23,766,501	\$ 9,753,035
Gain/(Use) of Fund Balance	\$ (1,483,200)	\$ (4,665,337)	\$ 808,554	\$ (11,830,409)
Adopted Budget				\$ 53,955,151

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Development Fund – Description

The Development Fund (201) is comprised of revenue received for building permits, land development permits, trade permits, and other permitting and development activities. This fund was created to ensure transparency and accountability to all stakeholders involved in land development and permitting in DeKalb County. As a Special Revenue Fund, the Development Fund can only be allocated to expenses directly related to the provision of services related to the processing and issuance of permits. These expenses include, but are not limited to technology, plan review, inspections, training, and administrative overhead. The Development Fund will have small growth in its fund balance this year and will remain healthy.

Development Fund (Fund 201) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 1,486,531	\$ (54,116)	\$ 786,764	\$ 2,177,849
32 - Licenses and Permits	\$ 4,644,973	\$ 4,911,788	\$ 6,269,704	\$ 5,934,200
34 - Charges for Services	\$ 24,121	\$ 20,128	\$ 20,377	\$ 20,000
36 - Investment Income	\$ 2,415	\$ 1,865	\$ 3,560	\$ 2,500
38 - Miscellaneous	\$ (79,591)	\$ (6,018)	\$ 150	\$ (1,850)
Revenue Total	\$ 4,591,918	\$ 4,927,764	\$ 6,293,790	\$ 5,954,850
51 - Salaries & Benefits	\$ 1,986,356	\$ 1,824,361	\$ 2,196,050	\$ 2,994,446
52 - Purch / Contr Svcs	\$ 99,331	\$ 198,168	\$ 209,438	\$ 438,074
53 - Supplies	\$ 23,995	\$ 21,508	\$ 28,963	\$ 64,627
54 - Capital Outlays	\$ 10,794	\$ 3,205	\$ 36,678	\$ 10,000
55 - Interfund Charges	\$ 2,423,418	\$ 1,128,077	\$ 2,035,891	\$ 824,622
57 - Other Costs	\$ 517,787	\$ 518,535	\$ 484,415	\$ 518,000
61 - Other Fin. Uses	\$ 1,060,000	\$ 300,000	\$ 0	\$ 800,346
70 - Retirement Svcs	\$ 10,884	\$ 10,884	\$ 10,884	\$ 10,884
Expense Total	\$ 6,132,565	\$ 4,004,739	\$ 5,002,319	\$ 5,660,999
Fund Balance - Ending	\$ (54,116)	\$ 868,909	\$ 2,078,234	\$ 2,471,700
Gain/(Use) of Fund Balance	\$ (1,540,647)	\$ 923,025	\$ 1,291,471	\$ 293,851
Adopted Budget				\$ 8,132,699

DCTV/Public Education and Government (PEG) Fund – Description

This fund, established in 1997, provides funding for maintaining, upgrading, and replacing the government television infrastructure, which includes capital and facility improvements for public education and government access cable television channels. The primary source of revenue is from fees paid to the County by cable television franchisees. This fund will continue to slowly use fund balance on a planned schedule.

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DCTV/PEG Fund (Fund 203) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 1,863,997	\$ 2,100,650	\$ 1,944,866	\$ 1,725,614
36 - Investment Income	\$ 3,009	\$ 1,964	\$ 1,876	\$ 1,000
38 - Miscellaneous	\$ 386,734	\$ 86,248	\$ 90,310	\$ 80,000
Revenue Total	\$ 389,743	\$ 88,212	\$ 92,186	\$ 81,000
51 - Salaries & Benefits	\$ 981	\$ 40,814	\$ 50,462	\$ 160,342
52 - Purch / Contr Svcs	\$ 146,770	\$ 179,657	\$ 150,635	\$ 781,200
53 - Supplies	\$ 5,339	\$ 252	\$ 22,849	\$ 14,000
54 - Capital Outlays	\$ 0	\$ 8,800	\$ 79,172	\$ 91,886
Expense Total	\$ 153,090	\$ 229,523	\$ 303,118	\$ 1,047,428
Fund Balance - Ending	\$ 2,100,650	\$ 1,959,339	\$ 1,733,933	\$ 759,186
Gain/(Use) of Fund Balance	\$ 236,653	\$ (141,311)	\$ (210,932)	\$ (966,428)
Adopted Budget				\$ 1,806,614

County Jail Fund – Description

This fund allows DeKalb County to appropriate an additional 10% penalty assessment in criminal and traffic cases, involving violations of ordinances of political subdivisions. The Board of Commissioners, in August 1989, adopted a resolution to place Article 5 of Chapter 21 of Title 15 of the Official Code of Georgia Annotated into effect in DeKalb County. This action enables the County to implement the "Jail Construction and Staffing Act" which provides for the imposition and collection of the additional 10% penalty assessment. The primary source of revenue is fines/penalties for constructing, operating and staffing county jails, county correctional institutions and detention facilities, or pledged as security for the payment of bonds issued for the construction of such facilities.

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County Jail Fund (Fund 204) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 566,359	\$ 200,210	\$ 2,000	\$ 499,957
33 - Intergovernmental	\$ 132,604	\$ 102,955	\$ 131,960	\$ 110,000
35 - Fines and Forfeitures	\$ 2,299,606	\$ 1,120,997	\$ 1,006,218	\$ 1,057,500
Revenue Total	\$ 2,432,210	\$ 1,223,952	\$ 1,138,178	\$ 1,167,500
61 - Other Fin. Uses	\$ 2,798,359	\$ 1,422,163	\$ 1,140,178	\$ 1,149,110
Expense Total	\$ 2,798,359	\$ 1,422,163	\$ 1,140,178	\$ 1,149,110
Fund Balance - Ending	\$ 200,210	\$ 2,000	\$ 0	\$ 518,347
Gain/(Use) of Fund Balance	\$ (366,149)	\$ (198,210)	\$ (2,000)	\$ 18,390
Adopted Budget				\$ 1,667,457

Foreclosure Registry Fund - Description

The purpose of this fund, established in 2011, is to protect neighborhoods from blighted conditions through the lack of adequate maintenance and security of properties that are foreclosed or where ownership has been transferred after foreclosure. Creditors or mortgagees who have foreclosed on real property must pay to the County a registration fee, which funds the monitoring of foreclosed properties. The Foreclosure Registry Fund will have a planned use of fund balance as the number of properties under it decrease.

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Foreclosure Registry Fund (Fund 205) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 805,275	\$ 1,007,540	\$ 927,005	\$ 677,497
34 - Charges for Services	\$ 554,400	\$ 312,925	\$ 192,800	\$ 186,500
Revenue Total	\$ 554,400	\$ 312,925	\$ 192,800	\$ 186,500
00 - Default	\$ 0	\$ 0	\$ (200)	\$ 0
51 - Salaries & Benefits	\$ 250,244	\$ 289,365	\$ 368,173	\$ 381,601
52 - Purch / Contr Svcs	\$ 12,644	\$ 38,351	\$ 66,211	\$ 43,900
53 - Supplies	\$ 9,392	\$ 4,860	\$ 8,838	\$ 8,000
54 - Capital Outlays	\$ 9,625	\$ (1,514)	\$ 1,000	\$ 3,500
55 - Interfund Charges	\$ 0	\$ 0	\$ (1,248)	\$ 0
57 - Other Costs	\$ 70,231	\$ 50,255	\$ 0	\$ 0
Expense Total	\$ 352,135	\$ 381,318	\$ 442,775	\$ 437,001
Fund Balance - Ending	\$ 1,007,540	\$ 939,147	\$ 677,030	\$ 426,996
Gain/(Use) of Fund Balance	\$ 202,265	\$ (68,393)	\$ (249,975)	\$ (250,501)
Adopted Budget				\$ 863,997

Victim Assistance Fund – Description

This fund, established in 1995, allows DeKalb County to assess an additional 5% penalty upon criminal offense fines for funding victim assistance programs. When this fund was created, the Superior Court and State Court were required to assess an additional 5% penalty to every fine and forfeiture for victim assistance programs. Effective July 1, 1997, the Recorder's Court was added to the courts already collecting this assessment for victim assistance programs. This addition has significantly increased the revenues for this fund. The Criminal Justice Coordinating Council of Georgia approves the use of funds for victim assistance projects at the local level.

The Board of Commissioners issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance programs should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs administered by the eligible non-profit organizations. This fund always budgets to a zero fund balance.

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Victim Assistance Fund (Fund 206) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 108,981	\$ 272,968	\$ 51,056	\$ 50,000
33 - Intergovernmental	\$ 381,014	\$ 448,927	\$ 499,621	\$ 450,000
35 - Fines and Forfeitures	\$ 1,086,437	\$ 398,983	\$ 350,120	\$ 350,000
Revenue Total	\$ 1,467,451	\$ 847,909	\$ 849,741	\$ 800,000
52 - Purch / Contr Svcs	\$ 4,944	\$ 7,321	\$ 16,888	\$ 10,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 57,000
61 - Other Fin. Uses	\$ 1,298,520	\$ 1,062,500	\$ 833,910	\$ 783,000
Expense Total	\$ 1,303,464	\$ 1,069,821	\$ 850,798	\$ 850,000
Fund Balance - Ending	\$ 272,968	\$ 51,056	\$ 49,999	\$ 0
Gain/(Use) of Fund Balance	\$ 163,988	\$ (221,912)	\$ (1,057)	\$ (50,000)
Adopted Budget				\$ 850,000

Recreation Fund – Description

The Recreation Fund, established in 1975, enables the County to provide recreational and cultural art programs to the public on a fee-for-service basis. The Board of Commissioners has delegated administrative responsibility for the fund to the Parks & Recreation Department, which in turn, receives guidance from the Parks and Recreation Advisory Board.

This fund provides classes, which include but are not limited to dance, gymnastics, sewing, martial arts, dog obedience training, and physical fitness. The fund also enables the County to provide swimming lessons and organized athletic programs, such as adult softball and basketball. The fund's budget is based upon revenue projections, which are monitored during the year to ensure that funds are accumulating at the projected rates.

The law of supply and demand governs this fund. If a program has enough participants to cover the cost of the program, the County will offer the program. If the program does not have enough participants registered to cover the operating cost, the program will be cancelled. This fund is having issue maintaining a healthy fund balance and corrective actions are being reviewed.

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Recreation Fund (Fund 207) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ (434,689)	\$ (348,611)	\$ 27,627	\$ (38,191)
34 - Charges for Services	\$ 780,926	\$ 1,112,497	\$ 945,308	\$ 880,580
36 - Investment Income	\$ (537)	\$ (212)	\$ (171)	\$ 0
38 - Miscellaneous	\$ (3,481)	\$ (6,695)	\$ 1,418	\$ 0
Revenue Total	\$ 776,908	\$ 1,105,590	\$ 946,555	\$ 880,580
51 - Salaries & Benefits	\$ 653,696	\$ 700,372	\$ 994,596	\$ 690,990
52 - Purch / Contr Svcs	\$ 26,095	\$ 13,586	\$ 4,152	\$ 20,000
53 - Supplies	\$ 6,023	\$ 5,611	\$ 17,783	\$ 131,399
55 - Interfund Charges	\$ 5,016	\$ 0	\$ 0	\$ 0
Expense Total	\$ 690,830	\$ 719,570	\$ 1,016,531	\$ 842,389
Fund Balance - Ending	\$ (348,611)	\$ 37,409	\$ (42,349)	\$ 0
 Gain/(Use) of Fund Balance	 \$ 86,078	 \$ 386,020	 \$ (69,976)	 \$ 38,191
 Adopted Budget				 \$ 842,389

Juvenile Services Fund – Description

The Juvenile Services Fund, established in 1990, developed from state legislation permitting the collection of fees for probation services in Juvenile Court. Funds are allocated for the housing of juveniles in non-secure facilities, educational/tutorial services, counseling and diagnostic testing, transportation to and from court ordered services, restitution and job development programs, mediation, and truancy intervention. This fund always budgets a zero fund balance.

Juvenile Services Fund (Fund 208) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 304,626	\$ 268,040	\$ 220,246	\$ 115,730
34 - Charges for Services	\$ 31,297	\$ 30,272	\$ 27,219	\$ 28,000
36 - Investment Income	\$ 417	\$ 235	\$ 135	\$ 200
Revenue Total	\$ 31,714	\$ 30,507	\$ 27,354	\$ 28,200
52 - Purch / Contr Svcs	\$ 68,299	\$ 75,023	\$ 131,870	\$ 143,930
Expense Total	\$ 68,299	\$ 75,023	\$ 131,870	\$ 143,930
Fund Balance - Ending	\$ 268,040	\$ 223,524	\$ 115,729	\$ 0
 Gain/(Use) of Fund Balance	 \$ (36,585)	 \$ (44,517)	 \$ (104,516)	 \$ (115,730)
 Adopted Budget				 \$ 143,930

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Drug Abuse Treatment and Education (DATE) Fund – Description

The Drug Abuse Treatment and Education Fund, established in 1990 by Georgia Law (O.C.G.A. § 15-21-101), allows for additional penalties in certain controlled substance cases amounting to 50% of the original fine. The DATE Fund committee reviews and recommends the allocation of these funds for drug abuse treatment and education programs. This fund always budgets a zero fund balance.

Drug Abuse Treatment Fund (Fund 209) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 99,884	\$ 121,434	\$ 132,240	\$ 219,847
35 - Fines and Forfeitures	\$ 70,596	\$ 141,600	\$ 245,500	\$ 225,000
36 - Investment Income	\$ 163	\$ 128	\$ 221	\$ 150
Revenue Total	\$ 70,759	\$ 141,727	\$ 245,721	\$ 225,150
52 - Purch / Contr Svcs	\$ 38,508	\$ 97,674	\$ 130,870	\$ 225,618
53 - Supplies	\$ 10,701	\$ 32,392	\$ 27,244	\$ 0
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 219,379
Expense Total	\$ 49,209	\$ 130,066	\$ 158,115	\$ 444,997
Fund Balance - Ending	\$ 121,434	\$ 133,096	\$ 219,847	\$ 0
Gain/(Use) of Fund Balance	\$ 21,550	\$ 11,662	\$ 87,607	\$ (219,847)
Adopted Budget				\$ 444,997

Confiscated Monies Fund – Description

Confiscated Monies Fund was established by the Board of Commissioners in 1984 to account for monies confiscated locally in controlled substance cases. These appropriations are limited by state law to uses in the criminal justice area and may not be used for salaries or informants' fees. Beginning July 1, 1991 in accordance with Georgia law, the Board of Commissioners authorized the District Attorney to receive 10% of all locally confiscated funds with the balance of the funds going to a local police agency. Local funds are appropriated to the departments when the funds are received. This fund is also used to account for federally confiscated funds, which are given to the County for use in police activities, and the use of these funds comes under Federal Statutes. See the U.S. Department of Justice's "Guide to Equitable Sharing for State and Local Law Enforcement Agencies" for a detailed discussion of permissible uses. Federal funds are appropriated to the department designated as recipient in the accompanying award documentation from the Department of Justice or Department of Treasury. The approved budget for this fund always budgets a zero fund balance.

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Confiscated Monies Fund (Fund 210) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 6,534,462	\$ 6,184,535	\$ 6,747,616	\$ 6,523,948
33 - Intergovernmental	\$ 1,749,092	\$ 2,987,350	\$ 3,700,068	\$ 0
36 - Investment Income	\$ 11,205	\$ 6,966	\$ 7,420	\$ 0
38 - Miscellaneous	\$ 10,734	\$ 47,627	\$ 36,223	\$ 0
Revenue Total	\$ 1,771,032	\$ 3,041,944	\$ 3,743,710	\$ 0
52 - Purch / Contr Svcs	\$ 849,115	\$ 1,258,027	\$ 1,654,060	\$ 707,909
53 - Supplies	\$ 579,035	\$ 335,783	\$ 1,372,933	\$ 0
54 - Capital Outlays	\$ 707,341	\$ 955,384	\$ 412,069	\$ 929,379
57 - Other Costs	\$ (23,744)	\$ (121,030)	\$ (81,995)	\$ 4,886,660
61 - Other Fin. Uses	\$ 9,213	\$ 8,168	\$ 565,299	\$ 0
Expense Total	\$ 2,120,959	\$ 2,436,333	\$ 3,922,365	\$ 6,523,948
Fund Balance - Ending	\$ 6,184,535	\$ 6,790,146	\$ 6,568,961	\$ 0
 Gain/(Use) of Fund Balance	 \$ (349,928)	 \$ 605,611	 \$ (178,655)	 \$ (6,523,948)
 Adopted Budget				 \$ 6,523,948

Street Lights Fund – Description

The Street Lights Fund, established in the 1995 Budget, is responsible for all revenues and expenses associated with existing and new street light districts, petitions from citizens requesting street lights within subdivisions, verification of property, identification of locations, and design and location of proposed lighting fixtures (based on street lighting standards). Street lights are installed by utility companies to ensure compliance with code. Street Lights assessment fees are based upon the annual cost of the County to operate the streetlights, divided by the total footage in the streetlight district. There is a small planned use of fund balance here, though it will be adjusted at mid-year and is expected not to be needed.

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Street Lights Fund (Fund 211) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 1,891,059	\$ 2,122,584	\$ 2,555,666	\$ 2,038,673
34 - Charges for Services	\$ 4,944,913	\$ 4,767,978	\$ 4,251,842	\$ 4,450,000
36 - Investment Income	\$ 647	\$ 1,025	\$ 1,663	\$ 1,000
Revenue Total	\$ 4,945,559	\$ 4,769,002	\$ 4,253,506	\$ 4,451,000
51 - Salaries & Benefits	\$ 106,419	\$ 103,758	\$ 108,561	\$ 112,883
53 - Supplies	\$ 4,607,615	\$ 4,564,302	\$ 4,661,938	\$ 4,685,997
Expense Total	\$ 4,714,034	\$ 4,668,060	\$ 4,770,499	\$ 4,798,880
Fund Balance - Ending	\$ 2,122,584	\$ 2,223,526	\$ 2,038,673	\$ 1,690,793
Gain/(Use) of Fund Balance	\$ 231,525	\$ 100,942	\$ (516,993)	\$ (347,880)
Adopted Budget				\$ 6,489,673

Speed Humps Fund – Description

The Speed Humps Maintenance Fund, established in the 2002 Budget, includes revenues and expenses associated with the County's Speed Hump Maintenance Program. This includes the County's appropriation for the \$25 annual maintenance fee charged within the Speed Hump Districts. These funds are to be used to provide required maintenance for the Speed Hump Maintenance Program. The creation of this fund provides a separate location for monies set aside for speed humps.

Speed Humps Fund (Fund 212) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 1,838,516	\$ 1,897,156	\$ 1,367,512	\$ 1,399,729
34 - Charges for Services	\$ 317,522	\$ 286,910	\$ 276,346	\$ 290,000
36 - Investment Income	\$ 2,538	\$ 1,452	\$ 1,374	\$ 3,000
Revenue Total	\$ 320,060	\$ 288,363	\$ 277,720	\$ 293,000
51 - Salaries & Benefits	\$ 213,883	\$ 211,508	\$ 222,664	\$ 232,299
52 - Purch / Contr Svcs	\$ 0	\$ 585,140	\$ (108)	\$ 45,900
53 - Supplies	\$ 13,805	\$ 695	\$ 0	\$ 101,073
55 - Interfund Charges	\$ 33,732	\$ 30,921	\$ 22,947	\$ 0
Expense Total	\$ 261,420	\$ 828,264	\$ 245,503	\$ 379,272
Fund Balance - Ending	\$ 1,897,156	\$ 1,357,255	\$ 1,399,729	\$ 1,313,457
Gain/(Use) of Fund Balance	\$ 58,640	\$ (539,901)	\$ 32,217	\$ (86,272)
Adopted Budget				\$ 1,692,729

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Emergency Telephone Fund (E-911) – Description

The E-911 Fund, established in 1990, allows for the collection of funds through user telephone billings of wired telephones. The user fees are used to fund certain expenses associated with the Emergency 911 Telephone Services. In 1998, the Georgia General Assembly extended the authority for counties to impose a 911 charge on wireless telephones. Effective July 1, 2015, the user fees were extended to include Voice-Over-Internet-Protocol (VOIP).

Many counties in the State of Georgia are monitoring their E911 budgets as uses of fund balance are become more prevalent. DeKalb is regularly examining the drop in revenue and work with the increase in demand.

E-911 Fund (Fund 215) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 7,882,785	\$ 6,811,979	\$ 5,896,450	\$ 3,501,803
34 - Charges for Services	\$ 3,231	\$ 14,181	\$ 6,479	\$ 0
36 - Investment Income	\$ 10,589	\$ 5,805	\$ 2,807	\$ 0
38 - Miscellaneous	\$ 9,496,149	\$ 9,284,790	\$ 8,798,943	\$ 9,250,000
Revenue Total	\$ 9,509,969	\$ 9,304,775	\$ 8,808,229	\$ 9,250,000
51 - Salaries & Benefits	\$ 7,782,594	\$ 7,881,195	\$ 7,926,250	\$ 8,506,800
52 - Purch / Contr Svcs	\$ 2,169,208	\$ 2,521,169	\$ 3,134,049	\$ 3,848,925
53 - Supplies	\$ 134,268	\$ 163,175	\$ 182,869	\$ 296,030
54 - Capital Outlays	\$ 214,063	\$ 537,992	\$ 289,196	\$ 1,500
55 - Interfund Charges	\$ 266,904	\$ 108,636	\$ 130,800	\$ 84,810
70 - Retirement Svcs	\$ 13,738	\$ 13,738	\$ 13,738	\$ 13,738
Expense Total	\$ 10,580,775	\$ 11,225,905	\$ 11,676,902	\$ 12,751,803
Fund Balance - Ending	\$ 6,811,979	\$ 4,890,849	\$ 3,027,777	\$ 0
Gain/(Use) of Fund Balance	\$ (1,070,806)	\$ (1,921,130)	\$ (2,868,673)	\$ (3,501,803)
Adopted Budget				\$ 12,751,803

Hotel/Motel Fund – Description

This fund allows for the 8% levy of the hotel-motel tax for promoting tourism, conventions, and trade shows, which the General Assembly approved in 2013. Approximately 3.5% of the 8% goes to the DeKalb Convention and Visitors Bureau. This revenue can be expended only through a contract or contracts with the state, a department of state government, a state authority, or a private sector nonprofit organization.

From 1988 to 1994, the County contracted with the DeKalb Chamber of Commerce, Inc. to operate the DeKalb County Convention and Visitor's Bureau (DCVB). In June 1994, the DCVB became an independent 501(c)6 organization, separate from the DeKalb Chamber of Commerce. The BOC continued to contract solely with DCVB for promoting tourism, conventions, trade shows, until 2000. From 2001 to 2004, the County also contracted with the DeKalb Council for the Arts to promote cultural tourism. Beginning in 2005, the BOC began contracting solely with DCVB again.

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This fund will always budget to a zero fund balance and actual expenditures will meet actual revenues.

Hotel/Motel Fund (Fund 275) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 338,820	\$ 1,074,462	\$ 1,519,358	\$ 1,867,042
31 - Taxes	\$ 4,646,779	\$ 4,518,243	\$ 6,046,111	\$ 5,000,000
Revenue Total	\$ 4,646,779	\$ 4,518,243	\$ 6,046,111	\$ 5,000,000
57 - Other Costs	\$ 1,839,557	\$ 1,599,029	\$ 2,372,411	\$ 2,187,500
61 - Other Fin. Uses	\$ 2,071,580	\$ 2,445,311	\$ 3,326,016	\$ 2,812,500
Expense Total	\$ 3,911,137	\$ 4,044,340	\$ 5,698,427	\$ 5,000,000
Fund Balance - Ending	\$ 1,074,462	\$ 1,548,364	\$ 1,867,042	\$ 1,867,042
Gain/(Use) of Fund Balance	\$ 735,642	\$ 473,903	\$ 347,684	\$ 0
Adopted Budget				\$ 6,867,042

Rental Car Tax Fund – Description

This fund allows for a 3% tax levy (effective January 1, 2007) on the rental of motor vehicles to promote industry, trade, commerce, and tourism within the County. The revenues of this tax will be dedicated to making the lease payments to the Development Authority to pay the indebtedness for the construction and furnishings of the Porter Sanford Performing Arts Center and for other appropriate expenditures. This levy does not have to be renewed annually. This fund has a small planned use of fund balance, which may be covered by federal funding later in the year.

Rental Car Tax Fund (Fund 280) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 914,364	\$ 833,401	\$ 773,685	\$ 678,874
31 - Taxes	\$ 627,193	\$ 624,879	\$ 608,718	\$ 601,034
36 - Investment Income	\$ 1,608	\$ 934	\$ 1,096	\$ 0
Revenue Total	\$ 628,801	\$ 625,813	\$ 609,813	\$ 601,034
52 - Purch / Contr Svcs	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375
Expense Total	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375
Fund Balance - Ending	\$ 833,401	\$ 751,589	\$ 678,874	\$ 571,533
Gain/(Use) of Fund Balance	\$ (80,963)	\$ (81,812)	\$ (94,812)	\$ (107,341)
Adopted Budget				\$ 1,279,908

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Special Revenue Fund – Revenue

This group of funds includes funds operated for specific programs or activities as required by law or Board of Commissioners’ policy. Sources of revenue include funds from user fees, donations, excise taxes on hotel and motel rooms, state and federal grants with local match contributions, and penalty assessments on certain criminal and county ordinance violation cases.

This section lists the major revenue line items within each category underlying expenditures in each Special Revenue Fund.

County Jail Fund

This fund accounts for monies received under the 1989 Georgia Law (O.C.G.A. § 15-21-94) which imposes a 10% penalty on fines and forfeited bonds in certain cases to be used for constructing and operating jails. If a municipality has contracted with DeKalb County to provide jail services, then that municipality contributes to the County Jail Fund. In 2014, the following line items accounted for 76% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
Recorders Court	1,767,704.90	688,224.41	591,603.36	650,000.00
Sheriff	369,277.00	285,572.50	278,907.50	280,000.00

Development Fund

This fund is used to account for monies received from development fees. These monies are used to fund the Planning and Sustainability Department to develop and revise the County’s plans for long-term land use, transportation systems, and public facilities development; assist in economic development projects; provide demographic information, tax maps, and zoning ordinance; and to administer the County’s zoning ordinance and related matters. In 2014, the following line items accounted for 83% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
Inspection Fee - Building	2,823,979.93	2,620,921.31	3,625,201.52	3,200,000.00
Inspection Fee - Electrical	661,010.71	819,121.76	865,659.33	850,000.00
Inspection Fee - Plumbing	350,479.07	535,014.27	743,304.75	845,000.00

Drug Abuse Treatment & Education Fund

The revenue for this fund is collected under the 1990 Georgia Law (O.C.G.A. § 15-21-100) which imposes additional penalties equal to 50% of the original fine for selected code violations. The monies are to be used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana and for a drug court. In 2014, the following line items accounted for 100% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
DUI Participation	70,596.16	141,599.87	245,500.25	225,000.00

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Emergency Telephone Fund

Accounts for monies collected through user telephone billings and used for certain Emergency 911 telephone system expenses. These fees are imposed in accordance with O.C.G.A. § 46-5-133 and the creation of this fund is authorized by O.C.G.A. § 46-5-134. The fees collected per month cannot exceed \$1.50 per subscriber in the area served by the 9-1-1 system. In 2014, the following line items accounted for 75% of the fund's revenue.

	Actual			Budget
	2012	2013	2014	2015
382501 - Telephone Commissions - E011 Wired	4,034,519.79	3,203,466.75	3,555,222.23	3,700,000.00
382502 - Telephone Commissions - E011 Wireless	5,005,884.51	5,075,093.93	3,088,014.72	3,400,000.00

Foreclosure Registry Fund

The revenue for this fund is derived from two major sources. The first source is the registration of foreclosed property according to DeKalb County Ordinance Article IV, Section 18-100. A fee of \$100 per property is currently collected to protect neighborhoods from becoming blighted through a lack of adequate maintenance and security. The second source is the revenue derived from the registration of vacant property according to DeKalb County Ordinance Article IV, Section 18-1116. A fee of \$100 per property is currently collected to protect neighborhoods from becoming blighted through a lack of adequate maintenance and security. In 2014, the following line items accounted for 100% of the fund's revenue.

Foreclosure Registry Fund (205)	Actual			Budget
	2012	2013	2014	2015
Foreclosure Registry Fees	554,400.00	312,925.00	116,900.00	114,200.00
Vacant Property Fees			75,900.00	72,300.00

Grants-In-Aid Fund

The grant fund provides an accounting entity whereby appropriations and expenditures for grant-funded programs can be accounted for separately and distinctly from other funds relating to the County. Sources of revenue include federal and state grants, local match contributions from private corporations, and other agencies. In 2014, the following line items accounted for 82% of the fund's revenue.

	Actual			Budget
	2012	2013	2014	2015
Federal Operating Grants	20,460,432.67	21,662,463.32	10,088,006.56	15,326,903.09
Grant Program Income	2,400,554.69	2,077,253.14	3,960,575.51	(4,818,884.52)
Transfer from General Fund	1,060,467.71	2,393,903.72	2,222,539.00	(2,697,607.62)

Hotel/Motel Tax Fund

This fund accounts for an excise tax on rooms, lodgings, and accommodations within the unincorporated areas of the County for the purpose of promoting, attracting, stimulating, and developing conventions and tourism in accordance with by O.C.G.A. § 48-13-51. The County currently (Spring 2015) levies an 8% excise tax. In 2014, the following line items accounted for 100% of the fund's revenue.

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	Actual			Budget
	2012	2013	2014	2015
Hotel / Motel Tax	4,646,778.93	4,518,242.86	6,046,110.79	5,000,000.00

Juvenile Services Fund

Accounts for funds received under a 1990 Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services and to be used only for specified juvenile services such as housing in nonsecure residential facilities, educational and tutorial services, counseling and diagnostic testing or any other service or program needed to meet the best interests, development and rehabilitation of a child. In 2014, the following line items accounted for 100% of the fund's revenue.

	Actual			Budget
	2012	2013	2014	2015
Supervision Fees	31,296.55	30,272.00	27,219.00	450,000.00
Victim Assistance Fines				350,000.00

Law Enforcement Confiscated Monies Fund

This fund was created by the BOC in 1984 to account for monies confiscated in controlled substance cases and designated by law or by court order for limited uses in criminal justice. Federal monies are authorized under the Comprehensive Crime Control Act of 1984, which implemented a national asset forfeiture program. State and local seizures are authorized by O.C.G.A. § 16-13-49. In 2014, the following line items accounted for 99% of the fund's revenue.

	Actual			Budget
	2012	2013	2014	2015
Federal Drug Reimbursement	1,271,186.79	2,248,517.34	3,005,554.01	621,495.29
State Drug Reimbursement	477,905.50	738,833.00	694,513.52	190,976.20

Public Education & Government Access (PEG) Fund

This fund provides for capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the County by cable television franchisees. In 2014, the following line items accounted for 98% of the fund's revenue.

	Actual			Budget
	2012	2013	2014	2015
P.E.G. Contribution	386,734.49	86,247.70	90,309.80	80,000.00

Public Safety & Judicial Authority Lease Payments

This fund was established by the War on Terrorism Local Assistance (O.C.G.A. § 36-75-1) legislation to pay the principal and interest payments for the DeKalb County Public Safety and Judicial Facilities Authority Revenue Bond issue for the a police and fire headquarters building, public safety equipment maintenance facility, a police and fire centralized warehouse and several fire stations and police precincts. Revenue is received from lease purchase payments appropriated in the Police, Fire, and E911 budgets. The closing documents for each bond series contain a lease between the Authority and the County for the payment of Principal & Interest in the form of rent. In 2014, the following line items accounted for 100% of the fund's revenue.

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	Actual			Budget
	2012	2013	2014	2015
Rental of Real Estate	3,091,800.00	15,642.00	6,272,344.00	-

Recreation Fund

This fund was established in 1975 to enable the County to provide recreational and cultural art programs to the public on a fee-for-service basis. Administrative responsibility for the fund has been delegated by the BOC to the Recreation, Parks, and Cultural Affairs department. If enough people are interested in a program to cover the operating cost of the program, then the program proceeds. In 2014, the following line items accounted for 100% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
Parks & Recreation Program	777,056.08	1,112,496.59	945,308.21	880,580.00

Rental Motor Vehicle Excise Tax

Accounts for a special three percent excise tax on the rental of motor vehicles allowed under O.C.G.A. § 48-13-90. These funds are designated by law for use in promoting industry, trade, commerce, and tourism. Revenues within DeKalb are dedicated to making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the Porter Sanford III Performing Arts & Community Center and for other appropriate maintenance and operation expenses or security and public safety expenditures associated with the above facility. In 2014, the following line items accounted for 100% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
Rental Motor Vehicle Excise Tax	627,193.09	624,879.06	608,717.51	601,034.00

Revenue Bonds Lease Payments Fund

This fund was established to pay the principal and interest payments for the DeKalb County Building Authority Revenue Bonds issues for a Juvenile Justice Center as authorized by the 1980 County Building Authorities Act of the Georgia legislature. Revenue is received from lease purchase payments appropriated in the Juvenile Court budget. The closing documents for each bond series contain a lease between the Authority and the County for the payment of Principal & Interest in the form of rent. In 2014, the following line items accounted for 100% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
Rental of Real Estate	3,731,844.00	3,416,974.00	3,110,397.00	2,704,715.00
Revenue Bond Proceeds	-	8,630,000.00	-	-

Speed Humps Fund

The County has established an annual maintenance fee of \$25 to cover the costs of installation and maintenance of this traffic calming feature. It is authorized by Section 17-128 (c) of the County Code. In 2014, the following line items accounted for 100% of the fund’s revenue.

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	Actual			Budget
	2012	2013	2014	2015
Speed Hump Assessments	317,522.34	286,910.21	276,345.98	290,000.00

Street Light Fund

This fund accounts for all revenues and expenditures associated with existing and new street light districts within the County. Citizens petition the BOC requesting street lights within a subdivision. Street light assessment fees are based upon the actual cost to the County to install and operate the streetlights. This fee is levied on the annual property tax assessment. In 2014, the following line items accounted for 100% of the fund's revenue.

	Actual			Budget
	2012	2013	2014	2015
Street Light Assessments	4,944,912.50	4,767,977.55	4,251,842.27	4,450,000.00

URA (Urban Redevelopment Agency) Bond Debt Service

This fund was established to pay the principal and interest payments for the Urban Redevelopment Agency of DeKalb County Revenue Bonds issue which is a Federally Taxable Recovery Zone Economic Development Bond with 45% of the interest subsidized by the Federal Government. These bonds were authorized by the 12/7/2010 BOC Bond Resolution for renovating Recorders Court and Magistrates Court, constructing a police precinct and constructing a neighborhood justice center . Revenue is received from rental of real estate payments appropriated in the General Fund budget. In 2014, the following line items accounted for 100% of the fund's revenue.

	Actual			Budget
	2012	2013	2014	2015
Rental of Real Estate	566,681.00	-	-	564,948.00
Other Miscellaneous Revenue	418,386.06	192,073.81	88,219.50	183,230.00
Transfer from General Fund	-	-	668,791.00	-

Victim Assistance Fund

This fund provides an accounting entity for recording transactions involving DeKalb County's appropriation of an additional 5% penalty assessment imposed upon criminal offense fines in order to fund victim assistance programs (O.C.G.A § 15-21-131). The BOC issued a directive that the victim assistance programs administered by the District Attorney and Solicitor General be funded first with any additional funding capacity devoted to eligible non-profit organizations. In 2014, the following line items accounted for 100% of the fund's revenue.

	Actual			Budget
	2012	2013	2014	2015
Local Operating Grants	381,014.33	448,926.69	499,620.55	450,000.00
Victim Assistance Fines	1,086,437.04	398,982.62	350,119.98	350,000.00

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Enterprise Funds

Enterprise Funds Definition

Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

These following funds account for the operating and capital improvement budgets for Water and Sewer Funds, Sanitation Fund, the Airport Fund, and the Stormwater Utility Fund.

All Enterprise Funds Combined – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 64,438,930	\$ 76,370,256	\$ 99,110,217	\$ 73,933,370
34 - Charges for Services	\$ 313,465,203	\$ 325,834,316	\$ 299,350,701	\$ 335,784,240
36 - Investment Income	\$ 259,872	\$ 207,746	\$ 229,412	\$ 612,054
38 - Miscellaneous	\$ 7,743,501	\$ 9,640,128	\$ 4,978,360	\$ 5,491,248
39 - Other Fin. Sources	\$ 65,496,013	\$ 211,011,963	\$ 69,862,213	\$ 63,787,795
Revenue Total	\$ 386,964,588	\$ 546,694,152	\$ 374,420,686	\$ 405,675,337
51 - Salaries & Benefits	\$ 73,767,629	\$ 75,375,041	\$ 77,601,488	\$ 93,829,049
52 - Purch / Contr Svcs	\$ 19,467,390	\$ 23,700,154	\$ 25,944,849	\$ 40,814,694
53 - Supplies	\$ 27,724,794	\$ 28,802,492	\$ 27,691,719	\$ 36,283,718
54 - Capital Outlays	\$ 166,883	\$ 207,272	\$ 737,461	\$ 1,036,677
55 - Interfund Charges	\$ 52,264,723	\$ 51,288,504	\$ 48,755,763	\$ 44,716,461
56 - Depreciation	\$ 0	\$ 0	\$ 324	\$ 0
57 - Other Costs	\$ 20,894,376	\$ 12,508,977	\$ 9,299,567	\$ 21,035,270
58 - Debt Service	\$ 57,242,016	\$ 62,401,355	\$ 65,678,286	\$ 66,763,556
61 - Other Fin. Uses	\$ 123,307,218	\$ 287,053,222	\$ 120,348,277	\$ 152,125,413
70 - Retirement Svcs	\$ 198,232	\$ 198,232	\$ 198,232	\$ 198,232
Expense Total	\$ 375,033,262	\$ 541,535,250	\$ 376,255,967	\$ 456,803,070
Fund Balance - Ending	\$ 76,370,256	\$ 81,529,158	\$ 97,274,936	\$ 22,805,637
Gain/(Use) of Fund Balance	\$ 11,931,326	\$ 5,158,902	\$ (1,835,280)	\$ (51,127,733)
Adopted Budget				\$ 479,608,707

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Airport Operating Fund – Description

The Airport Operating Fund is used to maintain DeKalb Peachtree Airport as an attractive, safe and serviceable place for the use of air travelers by achieving the primary duty of overseeing the safe, day-to-day operation and maintenance of the airport while keeping in compliance with all Federal, State and local regulations. The Airport is using fund balance for one time capital maintenance.

Airport Operating Fund (Fund 551) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 7,208,652	\$ 6,431,550	\$ 7,954,584	\$ 8,225,081
34 - Charges for Services	\$ 0	\$ 0	\$ 4,705	\$ 0
36 - Investment Income	\$ 23,711	\$ 15,511	\$ 13,334	\$ 0
38 - Miscellaneous	\$ 5,134,182	\$ 5,375,871	\$ 5,105,410	\$ 4,768,750
Revenue Total	\$ 5,157,893	\$ 5,391,382	\$ 5,123,448	\$ 4,768,750
51 - Salaries & Benefits	\$ 1,262,389	\$ 1,199,739	\$ 1,326,938	\$ 1,409,167
52 - Purch / Contr Svcs	\$ 247,549	\$ 229,235	\$ 276,167	\$ 291,335
53 - Supplies	\$ 486,213	\$ 327,200	\$ 474,270	\$ 574,483
55 - Interfund Charges	\$ 633,621	\$ 584,648	\$ 545,251	\$ 438,465
57 - Other Costs	\$ 200,411	\$ 210,036	\$ 193,182	\$ 201,000
61 - Other Fin. Uses	\$ 3,100,000	\$ 1,400,000	\$ 2,000,000	\$ 4,000,000
70 - Retirement Svcs	\$ 4,812	\$ 4,812	\$ 4,812	\$ 4,812
Expense Total	\$ 5,934,995	\$ 3,955,669	\$ 4,820,619	\$ 6,919,262
Fund Balance - Ending	\$ 6,431,550	\$ 7,867,263	\$ 8,257,413	\$ 6,074,569
Gain/(Use) of Fund Balance	\$ (777,102)	\$ 1,435,713	\$ 302,829	\$ (2,150,512)
Adopted Budget				\$ 12,993,831

Sanitation Operating Fund – Description

The Sanitation Operating Fund is used to collect financial information related to the collection, compaction and transfer of solid waste. At the time of the February 21st budget adoption the County provided bi- weekly collection of residential garbage on July 6th this was changed to weekly collection. The Sanitation Department issues roll-out waste containers to facilitate this process. Commercial collection service is provided by County crews and fees are based on the number of collections per week and the size of the dumpster. Garbage is transported to the County Landfill where it is compacted and prepared for disposal. In addition, the County provides curbside recycling for corrugated cardboard, aluminum cans, newsprint, yard waste, and plastics. The Sanitation Fund also promotes a litter free environment with a litter crews and participation in cleanup activities throughout the County. Sanitation’s budget use of fund balance will be reduced is track pick up is reduced form twice a week to once a week. That study is currently underway.

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Sanitation Operating Fund (Fund 541) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 6,622,663	\$ 8,131,570	\$ 10,743,756	\$ 8,421,528
34 - Charges for Services	\$ 64,868,358	\$ 64,689,148	\$ 64,229,161	\$ 63,682,000
36 - Investment Income	\$ 15,748	\$ 5,015	\$ 630	\$ 0
38 - Miscellaneous	\$ 66,106	\$ 51,433	\$ 184,475	\$ 181,000
39 - Other Fin. Sources	\$ 0	\$ 300,000	\$ 0	\$ 1,052,857
Revenue Total	\$ 64,950,212	\$ 65,045,596	\$ 64,414,265	\$ 64,915,857
51 - Salaries & Benefits	\$ 27,582,444	\$ 28,338,349	\$ 29,532,130	\$ 34,961,271
52 - Purch / Contr Svcs	\$ 4,146,399	\$ 4,348,837	\$ 5,255,937	\$ 6,041,368
53 - Supplies	\$ 2,873,260	\$ 3,377,365	\$ 4,625,654	\$ 4,700,175
54 - Capital Outlays	\$ 3,959	\$ 7,503	\$ 58,889	\$ 60,067
55 - Interfund Charges	\$ 26,616,521	\$ 28,116,400	\$ 23,305,648	\$ 24,810,564
57 - Other Costs	\$ 1,468,236	\$ 1,463,299	\$ 1,526,464	\$ 1,462,000
58 - Debt Service	\$ 7,210	\$ 10,583	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 666,513	\$ 0	\$ 1,893,564	\$ 1,225,177
70 - Retirement Svcs	\$ 76,763	\$ 76,763	\$ 76,763	\$ 76,763
Expense Total	\$ 63,441,305	\$ 65,739,098	\$ 66,275,050	\$ 73,337,385
Fund Balance - Ending	\$ 8,131,570	\$ 7,438,068	\$ 8,882,972	\$ 0
Gain/(Use) of Fund Balance	\$ 1,508,906	\$ (693,502)	\$ (1,860,784)	\$ (8,421,528)
Adopted Budget				\$ 73,337,385

Stormwater Operating Fund – Description

The Stormwater Utility Fund was established in the 2003 Budget. The Fund includes the County's appropriation for the annual fee charged to residents and commercial property owners as a stormwater utility fee. This fee is collected by the Tax Commissioner as part of the yearly property tax billing process. This Fund is used to maintain the County's stormwater infrastructure and meet Federal requirements in the area of water initiatives, and address flood plain and green space issues.

Stormwater is using fund balance this year to handle an extreme backlog in projects.

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Stormwater Fund (Fund 581) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 10,533,943	\$ 12,804,036	\$ 17,391,262	\$ 14,952,311
34 - Charges for Services	\$ 16,848,039	\$ 15,401,001	\$ 12,924,588	\$ 14,500,000
36 - Investment Income	\$ 13,927	\$ 12,323	\$ 15,718	\$ 12,000
38 - Miscellaneous	\$ 0	\$ 254,803	\$ 0	\$ 0
Revenue Total	\$ 16,861,967	\$ 15,668,127	\$ 12,940,305	\$ 14,512,000
51 - Salaries & Benefits	\$ 4,528,453	\$ 4,872,094	\$ 5,102,127	\$ 5,969,115
52 - Purch / Contr Svcs	\$ 2,128,802	\$ 2,566,958	\$ 1,290,481	\$ 6,177,962
53 - Supplies	\$ 971,938	\$ 1,133,416	\$ 1,193,168	\$ 3,311,727
54 - Capital Outlays	\$ 3,113	\$ 0	\$ 7,568	\$ 10,000
55 - Interfund Charges	\$ 6,365,778	\$ 3,649,220	\$ 7,859,840	\$ 4,804,132
61 - Other Fin. Uses	\$ 593,790	\$ 110,000	\$ 120,451	\$ 0
Expense Total	\$ 14,591,875	\$ 12,331,688	\$ 15,573,635	\$ 20,272,936
Fund Balance - Ending	\$ 12,804,036	\$ 16,140,474	\$ 14,757,932	\$ 9,191,375
Gain/(Use) of Fund Balance	\$ 2,270,092	\$ 3,336,439	\$ (2,633,330)	\$ (5,760,936)
Adopted Budget				\$ 29,464,311

Water and Sewer Fund – Description

The DeKalb County Water and Sewer System are comprised of the following funds: Water and Sewerage Operating Fund; Water and Sewer Construction Fund; Water and Sewer Renewal and Extension Fund; and the Water and Sewer Sinking Fund.

The Water and Sewer Operating Fund reflects the daily operations of the County's water and sewer system. It includes those expenses and charges, which are made for the purpose of operating, maintaining, and repairing the system. The Department of Watershed and Sewer is the organizational entity charged with the responsibility of operating and maintaining the system, and its financial requirements are reflected in this fund. The fund also includes the costs of the Utility Customer Operations Cost Center, which is managed by the Finance Department and is responsible for billing and collection of water and sewer charges.

The use of fund balance in Water and Sewer has more to do with a higher than expected starting fund balance. Most all of this cash will go towards renewal and extension efforts.

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Water and Sewer Operating Fund (Fund 511) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 28,164,720	\$ 28,164,720	\$ 50,882,981	\$ 38,731,015
34 - Charges for Services	\$ 231,748,806	\$ 245,744,167	\$ 222,192,248	\$ 257,602,240
36 - Investment Income	\$ 205,093	\$ 173,184	\$ 199,336	\$ 600,054
38 - Miscellaneous	\$ 1,876,630	\$ 3,363,284	\$ (822,642)	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 102,719	\$ 2,339,435	\$ 116,315
Revenue Total	\$ 233,830,528	\$ 249,383,353	\$ 223,908,377	\$ 258,318,609
51 - Salaries & Benefits	\$ 40,394,343	\$ 40,964,859	\$ 41,640,294	\$ 51,489,496
52 - Purch / Contr Svcs	\$ 12,944,886	\$ 16,555,124	\$ 19,122,264	\$ 28,304,029
53 - Supplies	\$ 23,393,383	\$ 23,964,512	\$ 21,398,626	\$ 27,697,333
54 - Capital Outlays	\$ 159,810	\$ 199,769	\$ 671,004	\$ 966,610
55 - Interfund Charges	\$ 18,648,804	\$ 18,938,237	\$ 17,045,025	\$ 14,663,300
56 - Depreciation	\$ 0	\$ 0	\$ 324	\$ 0
57 - Other Costs	\$ 19,225,729	\$ 10,835,395	\$ 7,579,921	\$ 19,372,270
61 - Other Fin. Uses	\$ 118,946,915	\$ 137,808,799	\$ 116,334,262	\$ 146,900,236
70 - Retirement Svcs	\$ 116,657	\$ 116,657	\$ 116,657	\$ 116,657
Expense Total	\$ 233,830,528	\$ 249,383,353	\$ 223,908,377	\$ 289,509,931
Fund Balance - Ending	\$ 28,164,720	\$ 28,164,720	\$ 50,882,981	\$ 7,539,693
Gain/(Use) of Fund Balance	\$ 0	\$ 0	\$ (0)	\$ (31,191,322)
Adopted Budget				\$ 297,049,624

Watershed Sinking Fund – Description

The Water & Sewer Sinking Fund pays principal and interest payments on Revenue Bond issues. Revenue is derived from a transfer of funds from the Water & Sewer Fund and from earnings on Sinking Fund investments. The Water & Sewer System's financial condition is sound as demonstrated by the ratings of its bonds as of 2013 year end.

The use of fund balance is solely because of an unexpected starting fund balance.

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Watershed Sinking Fund (Fund 514) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 11,908,952	\$ 20,838,380	\$ 12,137,633	\$ 3,603,435
36 - Investment Income	\$ 1,393	\$ 1,713	\$ 395	\$ 0
38 - Miscellaneous	\$ 666,583	\$ 594,738	\$ 511,118	\$ 541,498
39 - Other Fin. Sources	\$ 65,496,013	\$ 210,609,244	\$ 67,522,778	\$ 62,618,623
Revenue Total	\$ 66,163,988	\$ 211,205,694	\$ 68,034,291	\$ 63,160,121
52 - Purch / Contr Svcs	\$ (247)	\$ 0	\$ 0	\$ 0
57 - Other Costs	\$ 0	\$ 247	\$ 0	\$ 0
58 - Debt Service	\$ 57,234,806	\$ 62,390,772	\$ 65,678,286	\$ 66,763,556
61 - Other Fin. Uses	\$ 0	\$ 147,734,422	\$ 0	\$ 0
Expense Total	\$ 57,234,560	\$ 210,125,442	\$ 65,678,286	\$ 66,763,556
Fund Balance - Ending	\$ 20,838,380	\$ 21,918,633	\$ 14,493,638	\$ 0
Gain/(Use) of Fund Balance	\$ 8,929,429	\$ 1,080,253	\$ 2,356,005	\$ (3,603,435)
Adopted Budget				\$ 66,763,556

Enterprise Funds – Revenue

This group of funds includes funds operated as a business-type entity. Users are charged for goods or services in a similar manner as if they were a stand-alone business. Revenue received within the fund is used as an anticipation to the expenditures of the fund. Monies collected remain in the fund.

This section lists the major revenue line items within each category underlying expenditures in each Enterprise Fund.

Airport Fund

This fund is used to account for all revenue generated at the airport. Revenue typically comes from the lease of hangars, tie-downs sites, shop space and fixed-base operators as well as commissions on fuel, rental cars, and restaurants. Airport revenue is collected as authorized in Chapter 6 – Aviation, Article III – DeKalb Peachtree Airport. It is used for the continued operations of the DeKalb Peachtree Airport (PDK). In 2014, the following line items accounted for 80% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
Air Ground Lease Fixed Base	2,320,908.54	2,394,773.30	2,172,116.28	2,200,000.00
Air Commercial Fuel Fixed Base	1,197,159.60	1,224,143.55	1,365,272.19	918,750.00
Land Ground Leases	613,265.40	737,213.17	618,183.99	680,000.00

Sanitation Fund

This fund is used to account for monies received by the operation of the County’s sanitation facilities. Revenues are collected under the authority of Chapter 22 – Solid Waste of the County’s Code of Ordinances. These revenues are generated by the collection of solid waste from both residents and commercial business. In addition, the County maintains a landfill where disposal tipping charges are collected. The Sanitation Department also receives monies from recycling. The department sells natural gas and electricity which is generated from the landfill. In 2014, the following line items accounted for 89% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
Sanitation - Residential Assessment Fees	42,377,302.22	43,515,755.10	42,524,783.19	43,000,000.00
Sanitation - Commercial Fees	14,987,593.86	14,803,596.91	14,806,763.17	14,500,000.00

Stormwater Fund

Accounts for monies collected though user telephone billings and used for certain Emergency 911 telephone system expenses. These fees are imposed in accordance with O.C.G.A. § 46-5-133 and the creation of this fund is authorized by O.C.G.A. § 46-5-134. The fees collected per month cannot exceed \$1.50 per subscriber in the area served by the 9-1-1 system. In 2014, the following line items accounted for 100% of the fund’s revenue.

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	Actual			Budget
	2012	2013	2014	2015
Stormwater Fees	16,848,039.32	15,401,001.00	12,924,587.56	14,500,000.00

Water & Sewer Fund

The Water & Sewer Fund provides for the operation of the County’s clean water plant (Scott Candler Filter plant), two wastewater treatment plants (Pole Bridge and Snapfinger), DeKalb County Raw Water Pumping Station and more than 5,000 miles of pipe in the distribution and collection system.

The County water and sewerage system was established by Chapter 25 – Water, Sewers and Sewage Disposal of the DeKalb County, Georgia Code of Ordinances. Water charges are specified in Article II. – County Water System, Division 4. – Rates and Charges while sewer charges are authorized in Article IV. – Sewers and Sewage Disposal, Division 6. – Rates and Charges. In 2014, the following line items accounted for 87% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
Water - Commodity Usage	52,434,499.85	57,817,102.04	73,102,281.70	71,870,944.00
Sewer - Commodity Usage	147,661,027.00	154,295,947.91	116,239,322.05	152,159,772.00

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Internal Services Funds

Internal Service Funds Definition

The purpose of the Internal Service Funds is to account for goods and services provided by one department to another on a cost reimbursement basis. Four funds fall into this category - Risk Management Fund, Fleet Management Fund, Vehicle Replacement Fund, and Worker’s Compensation Fund.

All Internal Service Funds Combined – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 28,180,906	\$ 37,358,751	\$ 27,996,397	\$ 29,840,745
33 - Intergovernmental	\$ 201,660	\$ 224,808	\$ 221,372	\$ 245,889
34 - Charges for Services	\$ 54,980,561	\$ 59,796,195	\$ 58,564,431	\$ 83,580,690
36 - Investment Income	\$ 29,003	\$ 20,867	\$ 24,099	\$ 10,000
38 - Miscellaneous	\$ 10,768,948	\$ 937,167	\$ 481,630	\$ 15,080,000
39 - Other Fin. Sources	\$ 1,219,478	\$ 1,100,324	\$ 1,159,387	\$ 900,000
40 - Payroll Deductions	\$ 95,125,888	\$ 90,437,657	\$ 95,220,743	\$ 95,550,000
Revenue Total	\$ 162,325,539	\$ 152,517,018	\$ 155,671,662	\$ 195,366,579
00 - Default	\$ 0	\$ 0	\$ (258)	\$ 0
51 - Salaries & Benefits	\$ 7,870,115	\$ 7,996,209	\$ 8,893,326	\$ 9,311,106
52 - Purch / Contr Svcs	\$ 9,445,999	\$ 9,888,476	\$ 8,376,119	\$ 15,731,828
53 - Supplies	\$ 20,804,644	\$ 20,257,879	\$ 19,966,226	\$ 16,313,864
54 - Capital Outlays	\$ 16,013,756	\$ 13,388,516	\$ (11,456,274)	\$ 46,176,972
55 - Interfund Charges	\$ 5,816,876	\$ 5,579,855	\$ 5,576,079	\$ 8,074,948
57 - Other Costs	\$ 1,270,010	\$ 1,170,559	\$ 802,387	\$ 18,844,950
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 573,540
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ 31,595	\$ 31,595
71 - Payroll Liabilities	\$ 91,894,699	\$ 91,488,112	\$ 93,518,401	\$ 95,550,000
Expense Total	\$ 153,147,693	\$ 149,801,201	\$ 125,707,600	\$ 210,608,803
Fund Balance - Ending	\$ 37,358,751	\$ 40,074,569	\$ 57,960,458	\$ 14,598,521
Gain/(Use) of Fund Balance	\$ 9,177,845	\$ 2,715,817	\$ 29,964,061	\$ (15,242,224)
Adopted Budget				\$ 225,207,324

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Risk Management Fund (Fund 631) – Description

The Risk Management provides coverages for unemployment insurance; group health and life; building and contents; boiler and machinery; various floaters; monies, securities, and blanket bond; airport liability insurance; police helicopters; and loss control. In addition, funds for the defense of claims brought against the County, its officers and employees. The other component of the Risk Management Fund is the Workers Compensation Fund which covers on-the-job-injury (OJI) and related expenses. Risk Management is generally budgeted to have a year end fund balance of zero keeping fund balance in the active funds.

Risk Management Fund (Fund 631) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ (4,241,020)	\$ 10,495,052	\$ 12,568,368	\$ 11,162,849
34 - Charges for Services	\$ 6,978,648	\$ 8,287,254	\$ 4,542,636	\$ 8,400,000
38 - Miscellaneous	\$ 10,232,058	\$ 3,093	\$ 153,116	\$ 0
40 - Payroll Deductions	\$ 95,125,888	\$ 90,437,657	\$ 95,221,446	\$ 95,550,000
Revenue Total	\$ 112,336,594	\$ 98,728,004	\$ 99,917,198	\$ 103,950,000
51 - Salaries & Benefits	\$ 65,553	\$ 46,803	\$ 75,410	\$ 100,000
52 - Purch / Contr Svcs	\$ 4,601,169	\$ 5,578,483	\$ 3,896,348	\$ 5,508,500
53 - Supplies	\$ 1,406	\$ 1,102	\$ 2,136	\$ 1,000
55 - Interfund Charges	\$ 454,843	\$ 40,620	\$ 388,888	\$ 2,000,000
57 - Other Costs	\$ 582,852	\$ 482,408	\$ 159,518	\$ 11,953,349
71 - Payroll Liabilities	\$ 91,894,699	\$ 91,488,112	\$ 93,518,401	\$ 95,550,000
Expense Total	\$ 97,600,523	\$ 97,637,528	\$ 98,040,702	\$ 115,112,849
Fund Balance - Ending	\$ 10,495,052	\$ 11,585,527	\$ 14,444,864	\$ 0
Gain/(Use) of Fund Balance	\$ 14,736,072	\$ 1,090,476	\$ 1,876,496	\$ (11,162,849)
Adopted Budget				\$ 115,112,849

Fleet Management Fund (Fund 611) – Description

The Fleet Management Fund is responsible for preventive maintenance and repair services of County vehicles, vehicle replacements, and fuel administration to maintain a highly functional, efficient, and economical fleet operation to support vehicle-using departments. The fund is responsible for continuous evaluation of County vehicles to improve efficiency and cost-effectiveness. Additional functions include the ordering and issuing of parts and maintaining inventory.

Fleet Fund has been having trouble staying solvent and is reviewing its fee structure and internal operations.

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Fleet Management Fund (Fund 611) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ (840)	\$ 0	\$ 1,020,022	\$ 103,135
33 - Intergovernmental	\$ 201,660	\$ 224,808	\$ 221,372	\$ 245,889
34 - Charges for Services	\$ 33,306,269	\$ 32,865,778	\$ 31,486,726	\$ 30,900,250
38 - Miscellaneous	\$ 173,792	\$ 140,239	\$ 88,185	\$ 80,000
40 - Payroll Deductions	\$ 0	\$ 0	\$ (703)	\$ 0
Revenue Total	\$ 33,681,722	\$ 33,230,825	\$ 31,795,580	\$ 31,226,139
00 - Default	\$ 0	\$ 0	\$ (258)	\$ 0
51 - Salaries & Benefits	\$ 7,813,688	\$ 7,949,406	\$ 8,817,915	\$ 9,211,106
52 - Purch / Contr Svcs	\$ 3,918,574	\$ 3,511,024	\$ 3,806,655	\$ 4,259,161
53 - Supplies	\$ 20,803,238	\$ 20,256,765	\$ 19,965,392	\$ 16,312,864
54 - Capital Outlays	\$ 14,844	\$ 17,445	\$ 14,772	\$ 11,600
55 - Interfund Charges	\$ 411,785	\$ 393,412	\$ 421,829	\$ 464,948
57 - Other Costs	\$ 687,158	\$ 688,151	\$ 642,869	\$ 688,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 350,000
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ 31,595	\$ 31,595
Expense Total	\$ 33,680,881	\$ 32,847,799	\$ 33,700,768	\$ 31,329,274
Fund Balance - Ending	\$ 0	\$ 383,026	\$ (885,166)	\$ 0
Gain/(Use) of Fund Balance	\$ 841	\$ 383,026	\$ (1,905,189)	\$ (103,135)
Adopted Budget				\$ 31,329,274

Vehicle Replacement Fund (Fund 621) – Description

The Vehicle Replacement Fund, managed by the Fleet Management Department, was established to provide a funding mechanism for the centralized, orderly, safe, and efficient replacement of end-of-life vehicles. This fund purchases new fleet as needed for the County. Replacement charges are based upon the cost and useful life of each unit in the County's fleet. Charges are assessed each year and are held in reserve until the replacement purchase is made. The use of fund balance is distorted in Vehicle Replacement due to the nature of short-term loans and vehicle purchases.

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Vehicle Replacement Fund (Fund 621) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 23,228,178	\$ 21,857,701	\$ 21,986,093	\$ 24,902,126
34 - Charges for Services	\$ 13,663,860	\$ 14,651,351	\$ 15,981,974	\$ 25,893,974
36 - Investment Income	\$ 29,003	\$ 20,867	\$ 24,099	\$ 10,000
38 - Miscellaneous	\$ 86,018	\$ 122,737	\$ 113,283	\$ 15,000,000
39 - Other Fin. Sources	\$ 1,219,478	\$ 1,100,324	\$ 1,159,387	\$ 900,000
Revenue Total	\$ 14,998,360	\$ 15,895,280	\$ 17,278,743	\$ 41,803,974
51 - Salaries & Benefits	\$ (9,126)	\$ 0	\$ 0	\$ 0
52 - Purch / Contr Svcs	\$ 329,288	\$ 728	\$ 0	\$ 5,506,667
53 - Supplies	\$ 0	\$ 11	\$ (1,302)	\$ 0
54 - Capital Outlays	\$ 15,998,912	\$ 13,371,070	\$ (11,471,046)	\$ 46,165,372
55 - Interfund Charges	\$ 49,763	\$ 62,910	\$ 9,057	\$ 212,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 223,540
Expense Total	\$ 16,368,837	\$ 13,434,720	\$ (11,463,290)	\$ 52,107,579
Fund Balance - Ending	\$ 21,857,701	\$ 24,318,261	\$ 50,728,126	\$ 14,598,521
Gain/(Use) of Fund Balance	\$ (1,370,477)	\$ 2,460,560	\$ 28,742,033	\$ (10,303,605)
Adopted Budget				\$ 66,706,100

Workers Compensation Fund (Fund 632) – Description

The Workers Compensation Fund provides coverage for employees injured on the job by providing wages and medical benefits. The fund monitors the administration of workers' compensation functions to include medical, indemnity, state, legal, and state assessments.

Changes in accounting rules and the change of budget to modified accrual have forced this fund into a negative fund balance state. Savings from the Risk Management Fund are being used to offset it.

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Workers Compensation Fund (Fund 632) – Financials by Common Objects Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 9,194,588	\$ 5,005,998	\$ (7,578,087)	\$ (6,327,365)
34 - Charges for Services	\$ 1,031,784	\$ 3,991,812	\$ 6,553,095	\$ 18,386,466
38 - Miscellaneous	\$ 277,079	\$ 671,098	\$ 127,046	\$ 0
Revenue Total	\$ 1,308,863	\$ 4,662,910	\$ 6,680,141	\$ 18,386,466
52 - Purch / Contr Svcs	\$ 596,968	\$ 798,241	\$ 673,115	\$ 457,500
55 - Interfund Charges	\$ 4,900,485	\$ 5,082,913	\$ 4,756,305	\$ 5,398,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 6,203,601
Expense Total	\$ 5,497,452	\$ 5,881,154	\$ 5,429,420	\$ 12,059,101
Fund Balance - Ending	\$ 5,005,998	\$ 3,787,754	\$ (6,327,365)	\$ 0
Gain/(Use) of Fund Balance	\$ (4,188,590)	\$ (1,218,244)	\$ 1,250,721	\$ 6,327,365
Adopted Budget				\$ 12,059,101

Internal Service Funds – Revenue

This group of funds includes funds which are designed to finance and account for services provided in designated departments to other County departments and various insurance services. Revenue received within the fund is used as anticipations to the expenditures of the fund. Monies collected remain in the fund.

This section lists the major revenue line items within each category underlying expenditures in each Internal Service Fund.

Risk Management Fund

This fund is used to pay for the various private insurance and self-insurance claims, premiums, and reserves. These monies are used to abate the risk inherent in the operation of the County. Revenues are generated by Interfund charges to various departmental budgets. All operations of Finance’s Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. In 2014, the following category accounted for 95% of the fund’s revenue which is made up of both the county contributions and the employee contributions. This category contains the payments for each of the insurance products that the County offers to employees and retirees.

	Actual			Budget
	2012	2013	2014	2015
Payroll Deductions and Matches	95,125,888.25	90,437,656.69	95,221,446.30	95,550,000.00

Vehicle Maintenance Fund

This fund is used to cover the cost of maintaining County vehicles by the Fleet Maintenance Division of the Public Works Department according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet maintenance. When service is performed on a vehicle, the owning department is charged for these services. Also, each department with vehicles is charged via an annual Interfund Transfer.

In 2014, the following line item accounted for 99% of the fund’s revenue.

	Actual			Budget
	2012	2013	2014	2015
Vehicle Maintenance Charges	33,306,269.45	32,865,777.78	31,486,725.69	30,900,250.00

Vehicle Replacement Fund

This fund ensures that adequate monies are maintained for the purchase of replacement vehicles at the end of their useful life that were originally purchased by the fund according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet maintenance. In 2014, the following line items accounted for 86% of the fund’s revenue. The 2015 revenue budget is constructed with a line item for Other Miscellaneous Revenue which reflects the annual proceeds anticipated from the County’s 2014 lease agreement for vehicles.

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	Actual			Budget
	2012	2013	2014	2015
Vehicle Replacement Charges	13,256,616.00	13,991,351.00	14,833,680.00	25,893,974.00
Other Miscellaneous Revenue	-	-		15,000,000.00

Workers' Compensation Fund

This fund accounts for all transactions related to the County's Workers' Compensation Fund. Prior to 2004, this fund was reported as part of the Risk Management Fund. All Workers Compensation operations of Finance's Risk Management Division are authorized by the code of DeKalb County, Appendix A - Departments of County Government, Article I - Executive Departments, Section 5 - Finance, paragraph (f) - Risk Management.

In 2014, the following line items accounted for 98% of the fund's revenue.

	Actual			Budget
	2012	2013	2014	2015
Workmans Compensation Insurance	1,031,784.00	3,991,812.00	6,553,095.24	18,386,466.00

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Revenue Bonds Lease Funds

Revenue Bond Lease Funds Definition

The Revenue Bond Lease Funds group consist of bonds that the County sold to support the purchase or construction of a particular building(s). This debt is often constructed so that the County makes a lease payment to the fund which in turn is used to pay the debt service on the bond. Each bond fund is distinct from the other bond funds.

Building Fund

The Building Fund bonds are dedicated to the construction and furnishing of the Juvenile Justice Center Facility in the Camp Road government complex on Memorial Drive. The authority for the sale of these bonds is provided by the “County Building Authority Act for Certain Counties (550,000 or more)” approved on April 2, 1980. It was designated as House Bill No. 1552. The original Series 2003 bonds were refinanced in December 2013 as the Series 2013 bonds. An additional bond series was sold in 2005. Revenue for both the 2005 and 2013 bond series are in the form of a lease payment from the General Fund, Nondepartmental Department, which is used to satisfy the current year’s debt service requirements.

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 124,532	\$ 140,031	\$ 5,856	\$ 13,770
36 - Investment Income	\$ 1,711	\$ 1,078	\$ 1,683	\$ 0
38 - Miscellaneous	\$ 3,731,844	\$ 3,416,974	\$ 3,110,397	\$ 2,704,715
39 - Other Fin. Sources	\$ 0	\$ 8,855,410	\$ 0	\$ 0
Revenue Total	\$ 3,733,555	\$ 12,273,462	\$ 3,112,080	\$ 2,704,715
52 - Purch / Contr Svcs	\$ 0	\$ 562	\$ 3,916	\$ 6,000
58 - Debt Service	\$ 3,718,057	\$ 3,920,559	\$ 2,938,960	\$ 2,709,806
61 - Other Fin. Uses	\$ 0	\$ 8,647,515	\$ 0	\$ 0
Expense Total	\$ 3,718,057	\$ 12,568,637	\$ 2,942,877	\$ 2,715,806
Fund Balance - Ending	\$ 140,031	\$ (155,144)	\$ 175,059	\$ 2,679
Gain/(Use) of Fund Balance	\$ 15,498	\$ (295,175)	\$ 169,203	\$ (11,091)
Adopted Budget				\$ 2,718,485

Public Safety & Judicial Authority Fund

The Public Safety and Judicial Facilities Authority Revenue Bonds were sold on December 1, 2004. The purpose of this bond was to finance the acquisition, construction, development and equipping of public safety and judicial facilities. This bond was sold under the authority of the War on Terrorism Local Assistance Act (O.C.G.A. Section 36-75-1, the Revenue Bond Law (O.C.G.A. Section 36-82-60, and the Resource Recovery Development Authorities Law. These facilities consisted of a police headquarters building, a fire headquarters building, a public safety equipment maintenance facility, a centralized warehouse, and several fire stations and police precinct stations. Revenue in the form of a

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lease payment is budgeted in the Fire Fund, Police Fund, and E911 funds based on the square footage of each operation. The 2015 budget was decreased due to the anticipation of refinancing the original 2004 bonds in 2015. It is anticipated that the 2015 debt service will be paid from the refinancing bond proceeds.

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 33,286	\$ 33,349	\$ 0	\$ 131,302
36 - Investment Income	\$ 1,065	\$ (545)	\$ 320	\$ 0
38 - Miscellaneous	\$ 3,091,800	\$ 15,642	\$ 6,272,344	\$ 0
Revenue Total	\$ 3,092,865	\$ 15,097	\$ 6,272,664	\$ 0
52 - Purch / Contr Svcs	\$ 3,092,801	\$ 3,095,101	\$ 1,100	\$ 0
58 - Debt Service	\$ 0	\$ 0	\$ 3,093,601	\$ 0
Expense Total	\$ 3,092,801	\$ 3,095,101	\$ 3,094,701	\$ 0
Fund Balance - Ending	\$ 33,349	\$ (3,046,655)	\$ 3,177,963	\$ 131,302
Gain/(Use) of Fund Balance	\$ 63	\$ (3,080,004)	\$ 3,177,963	\$ 0
Adopted Budget				\$ 131,302

Urban Redevelopment Agency Fund

The Urban Redevelopment Agency of DeKalb County issued the Federally Taxable Recovery Zone Economic Development bond on December 8, 2010. As a RZB bond, the IRS remits 45% of each interest payment to DeKalb County. The purpose of these bonds is to renovate Recorders Court and Magistrates Court, construct a police precinct and construct a neighborhood justice protection center. Revenue to the fund is in the form of a lease payment from the General Fund to underwrite the current year's debt service payment.

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 1	\$ 209,976	\$ 0	\$ 0
36 - Investment Income	\$ (218)	\$ 33	\$ 0	\$ 0
38 - Miscellaneous	\$ 985,067	\$ 192,074	\$ 88,220	\$ 748,178
39 - Other Fin. Sources	\$ 0	\$ 0	\$ 668,791	\$ 0
Revenue Total	\$ 984,849	\$ 192,107	\$ 757,011	\$ 748,178
58 - Debt Service	\$ 774,874	\$ 766,243	\$ 757,011	\$ 748,178
Expense Total	\$ 774,874	\$ 766,243	\$ 757,011	\$ 748,178
Fund Balance - Ending	\$ 209,976	\$ (364,160)	\$ 0	\$ 0
Gain/(Use) of Fund Balance	\$ 209,975	\$ (574,136)	\$ 0	\$ 0
Adopted Budget				\$ 748,178

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Revenue Bond Funds

This group of funds consist of bond payments for revenue bonds. These bonds were sold for the construction and equipping of various buildings around the County. Revenue is received in the form of rental of real estate payments from an originating source which in turn are expended as debt service payments for principal and interest.

Building Fund

This fund is used to make principal and interest payments for DeKalb County’s Juvenile Justice Center. The fund’s revenue is received from the General Fund in the form of Rental of Real Estate payments. In 2013, the 2003 Building Fund Revenue Bonds were refinanced. These funds are authorized in the 2005 and 2013 Bond Resolutions. In 2014, 100% of the revenue was received as Rental of Real Estate payments.

	Actual			Budget
	2012	2013	2014	2015
Rental of Real Estate	3,731,844.00	3,416,974.00	3,110,397.00	2,704,715.00
Revenue Bond Proceeds		8,630,000.00		

Public Safety & Judicial Fund

This fund is used to make principal and interest payments for DeKalb County’s Public Safety and Judicial buildings. The fund’s revenue is received from the Fire Fund, Police Fund, and E911 Fund based upon the square footage that each department occupies. The revenue is received in the form of Rental of Real Estate payments from each fund. These funds are authorized in the 2005 Bond Resolution. In 2014, 100% of the revenue was received as Rental of Real Estate payments.

	Actual			Budget
	2012	2013	2014	2015
Rental of Real Estate	3,091,800.00	15,642.00	6,272,344.00	-

Urban Redevelopment Agency Fund

This fund is used to make principal and interest payments for the renovation of Recorders Court and Magistrate Court as well as a new police precinct and a neighborhood justice protection center. The fund’s revenue is received from the General Fund in the form of Rental of Real Estate payments and from the IRS in the form of an interest payment rebate. In 2014, 88% of the revenue was received as a Transfer from General Fund instead as Rental of Real Estate payments.

	Actual			Budget
	2012	2013	2014	2015
Rental of Real Estate	566,681.00		-	564,978.00
Transfer from General Fund			668,791.00	
Other Miscellaneous Revenue	418,386.06	192,073.81		

Airport - DeKalb Peachtree Airport (PDK)

Airport - Mission Statement

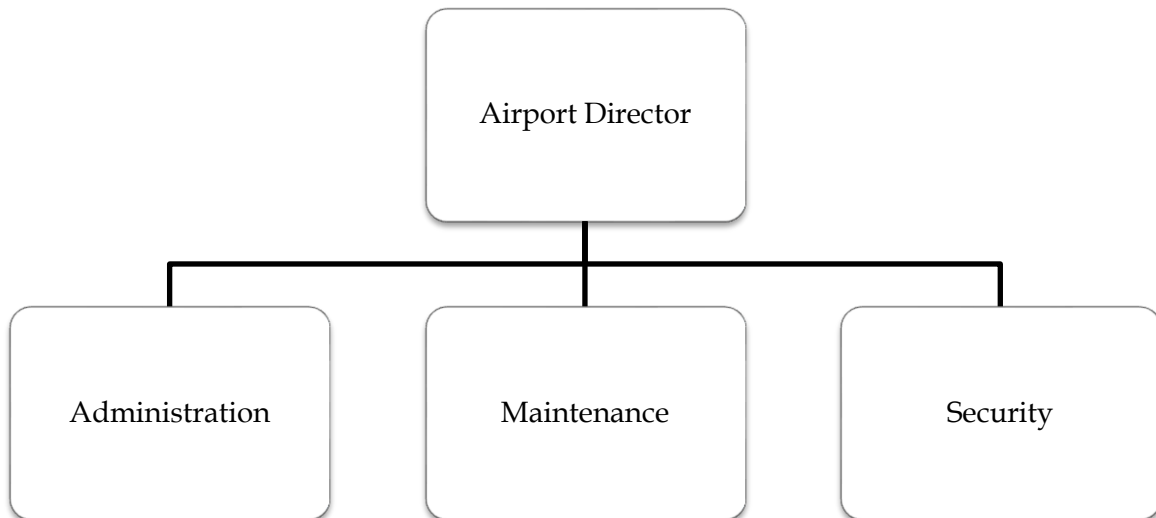
DeKalb Peachtree Airport (PDK) provides for the operations of a business-oriented airport in a safe, efficient, and fiscally responsible manner. It also stresses the importance of preserving the quality of life for the community, recognizing a partnership between residents and general aviation interests.

Airport - Description

The DeKalb-Peachtree Airport (PDK) is located on a part of the old Camp Gordon, a World War I Army training base. The airport lies on about 700+ acres of land in the northeastern part of DeKalb County. The airport currently is home to 3 fixed-wing and 1 helicopter-fixed based operators (FBO's) and hosts 125 aviation-related tenants. There are about 590 aircraft of all sorts and types based on the field. The DeKalb County Fire Department operates Fire Station #15 on airport property. The airport is classified as a general aviation reliever airport for the Atlanta metropolitan area. A reliever airport is a general aviation airport which reduces air carrier airport congestion by providing service for smaller general aviation aircraft. The term "general aviation" encompasses the entire spectrum of aircraft and aircraft related businesses and services. PDK is partially surrounded by residential communities; therefore, all operators are strongly encouraged not to fly between the hours of 11p.m. and 6 a.m. local time. Aero-medical and emergency operations are exempt from this request. The PDK Noise Information Office operates a Noise and Operations Monitoring System (NOMS) to measure actual noise levels of aircraft using PDK. Due to the effect on the community, all operators who produce a high noise event at a NOMS monitoring station may be contacted.

Each year, PDK hosts Good Neighbor Day which includes an open house of the airport and an airshow. In addition, there are numerous aircraft on static display during Good Neighbor Day.

Airport - Organizational Chart



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Airport – Financials (Airport Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,262,389	\$ 1,199,739	\$ 1,326,938	\$ 1,409,167
52 - Purch / Contr Svcs	\$ 247,549	\$ 229,235	\$ 276,167	\$ 291,335
53 - Supplies	\$ 486,213	\$ 327,200	\$ 474,270	\$ 574,483
55 - Interfund Charges	\$ 633,621	\$ 584,648	\$ 545,251	\$ 438,465
57 - Other Costs	\$ 200,411	\$ 210,036	\$ 193,182	\$ 201,000
61 - Other Fin. Uses	\$ 3,100,000	\$ 1,400,000	\$ 2,000,000	\$ 4,000,000
70 - Retirement Svcs	\$ 4,812	\$ 4,812	\$ 4,812	\$ 4,812
Expense Total	\$ 5,934,995	\$ 3,955,669	\$ 4,820,619	\$ 6,919,262

Airport – Financials (Airport Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
08210 - Administration	\$ 5,158,108	\$ 3,311,241	\$ 4,142,105	\$ 6,008,778
08220 - Maintenance	\$ 776,886	\$ 644,429	\$ 678,515	\$ 910,484
Expense Total	\$ 5,934,995	\$ 3,955,669	\$ 4,820,619	\$ 6,919,262

Airport – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	24	24	23	23
Average Filled / Funded	22	22	23	23

Airport – Goals and Objectives

Goal #1: Accomplish major CIP projects on Airport that include installation of engineered material arresting system for runway 21L.

Objective #1A: Submit pre-application to the Federal Aviation Agency (FAA)/Georgia Department of Transportation (GDOT) for matching funding (97.5%) to accomplish projects.

Objective #2A: Issue Invitations to Bid (ITBs) and select the qualified bidder in accordance with the ITBs issue Notice of Awards and Notice to Proceed.

Goal #2: Rehabilitate north and northwest aircraft parking ramps.

Objective #2A: Budget airport funds for project and oversee project.

Objective #2B: Issue Invitations to Bid (ITBs) and select the qualified bidder in accordance with the ITBs issue Notice of Awards and Notice to Proceed.

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Airport - Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Total Flight Operations	144,912	144,555	140,548	130,229
Open House Visitors	15,000	-	12,000	14,000
Airport Tenants	315	315	315	369
Based Aircraft	608	608	608	608
Acres Maintained	650	650	650	650
Buildings Maintained	14	14	14	14
Corporate Employees on Airport Property	1,100	1,100	1,100	1,834

Airport - Points of Interest

- Opened the \$8.5 million construction project for the new west side development of 53 small, large and t-hangars on May 1, 2014.
- The 2014 Good Neighbor Day Open House and Air Show was held on May 17 with approximately 12,000 people in attendance.
- Completed the \$2.5 million rehabilitation of Runway 3L/21R during October 2014.
- Completed the approximate \$700,000 installation of new LED (light-emitting diode) runway and taxiway signage.
- The 2015 budget includes \$4,000,000 for Contribution to the Airport CIP Fund; contract for grass maintenance \$25,000; funds for completion of noise study \$90,000; and \$98,500 for vehicle purchases.
- The \$4,000,000 Contribution to the Airport CIP Fund is anticipated to lower future maintenance costs as it clears a backlog of maintenance related projects; however, an estimated cost saving has not been determined.

Board of Commissioners

Board of Commissioners - Mission Statement

It is the mission of the Board of Commissioners to improve the quality of life for the stakeholders of DeKalb County through governance, representation, and accountability.

Board of Commissioners - Description

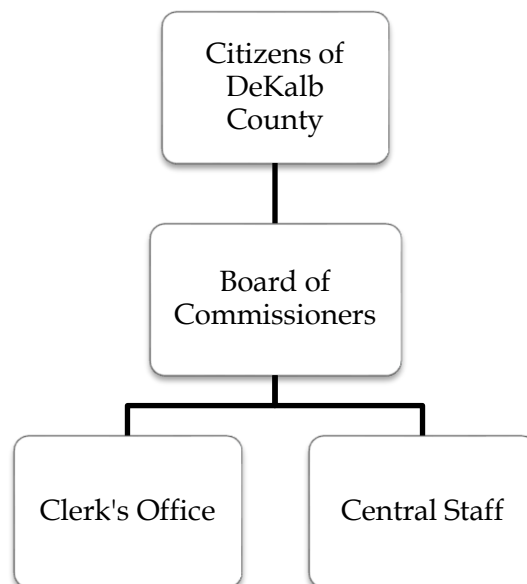
The Board of Commissioners serves as the legislative branch of DeKalb County government. The Board is comprised of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five districts with one commissioner serving each district. There are also two “super districts,” one on the east end of the county and the other on the west end, each making up about half of the county population. Each super district is served by one commissioner. Therefore, every citizen of DeKalb County is served by two commissioners, one with the district and one with the super district.

The Board of Commissioners levies taxes and sets fees to fund the activities and services of county government. The Board appropriates those funds for the operations of officials, departments, and agencies of the county. The Board enacts county ordinances and resolutions. The Board also decides all zoning petitions, appeals, and other zoning issues. Additionally, the Board participates in the appointment and/or approval of board members of a number of other affiliated authorities and boards.

The Board currently organizes itself into five functional committees which report findings and recommend actions to the Board as a whole, which are: County Operations & Public Safety, Employee Relations & Community Services, Finance Audit & Budget, Planning & Economic Development, and Public Works & Infrastructure.

The Board appoints the Clerk to the Board of Commissioners and the Chief Executive Officer, who administers the Board’s meetings and has custodial and reporting responsibilities over the records of the Board. The Clerk maintains a staff to accomplish these duties. The Board also maintains a Central Staff to provide it with policy analysis and research on issues being deliberated.

Board of Commissioners - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Board of Commissioners – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 2,158,105	\$ 2,079,198	\$ 1,899,171	\$ 2,801,741
52 - Purch / Contr Svcs	\$ 426,929	\$ 438,773	\$ 422,704	\$ 439,923
53 - Supplies	\$ 45,191	\$ 74,521	\$ 63,184	\$ 25,023
54 - Capital Outlays	\$ 1,703	\$ 3,639	\$ 2,938	\$ 99,000
55 - Interfund Charges	\$ 0	\$ 1,357	\$ 0	\$ 0
57 - Other Costs	\$ 100	\$ 100	\$ 0	\$ 0
Expense Total	\$ 2,632,028	\$ 2,597,588	\$ 2,387,997	\$ 3,365,687

Board of Commissioners – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
00201 - District 1	\$ 263,084	\$ 253,048	\$ 211,491	\$ 276,798
00202 - District 2	\$ 259,574	\$ 251,848	\$ 247,966	\$ 277,878
00203 - District 3	\$ 206,295	\$ 230,711	\$ 208,342	\$ 278,271
00204 - District 4	\$ 260,267	\$ 243,626	\$ 275,401	\$ 276,598
00205 - District 5	\$ 224,203	\$ 162,141	\$ 37,334	\$ 277,722
00206 - District 6	\$ 218,125	\$ 251,193	\$ 236,147	\$ 279,932
00207 - District 7	\$ 187,515	\$ 201,528	\$ 210,135	\$ 278,901
00210 - BOC Administration	\$ 575,512	\$ 597,539	\$ 555,912	\$ 907,954
00211 - Clerk's Office	\$ 437,452	\$ 405,955	\$ 405,270	\$ 511,633
Expense Total	\$ 2,632,028	\$ 2,597,588	\$ 2,387,997	\$ 3,365,687

Board of Commissioners – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	32	32	32	35
Average Filled / Funded	31	29	26	35

Board of Commissioners – Goals and Objectives

Goal #1: To adopt the annual operating budget and millage rates on a timely basis.

Objective #1A: Hold two public hearings regarding the annual operating budget, one of which may take place at the meeting where the budget is adopted.

Objective #1B: Adopt the annual operating budget each fiscal year prior to March 1 of that year.

Objective #1C: Set millage rates on a schedule that allows the Tax Commissioner to issue timely property tax bills and enables the CEO to make the necessary timely filings with the state department of revenue.

Goal #2: To elect a presiding officer and deputy in accordance with the Organizational Act.

Objective #2A: The Board elects a presiding officer and a deputy presiding officer at the first regular meeting of each calendar year.

Objective #2B: The presiding officer appoints chairpersons and members of the various committees.

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Board of Commissioners – Goals and Objectives (continued)

Goal #3: To confirm (or reject) nominees for vacancies in appointed public offices, such as boards or authorities, in a timely manner as prescribed by the Organizational Act.

Objective #3A: Confirm or reject nominees by the CEO within twenty days of the written nomination.

Board of Commissioners – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Appointments	30	47	33	11
Resolutions	70	71	71	47
Zoning Ordinance	67	57	66	27
Code Ordinance	18	19	7	3
Supplements	2	2	2	2
Board Actions	1,654	1,285	1,575	913
Special Called Meeting	19	15	17	11
Executive Session Meeting	16	14	16	8
Zoning Meeting	6	6	6	6
Boc Meeting	24	24	24	24
Committee Of Whole	24	24	24	24

Board of Commissioners – Points of Interest

- DeKalb County is the county in Georgia with an elected Chief Executive/Board of Commissioners form of government. This form was instituted in 1981 by an act of the Georgia General Assembly.
- In 2009, upon the passage of Senate Bill 52 and subsequent approval by voters, the Board of Commissioners was given the responsibility of setting meeting agendas and electing a presiding officer to preside over the Board’s meetings and to appoint committee members. This change also placed the Clerk’s Office under the direction of the Board.
- The Board holds regular meetings on the 2nd and 4th Tuesdays of each month. The Committee of the Whole meets on the 1st and 3rd Tuesdays, when it hears presentations related to matters currently before the Board and sets the agenda for the regular meetings.
- Regular meetings of the Board are televised on DeKalb County Television (locally, channel 23) and via the channel’s various streaming media.

Budget (Office of Management and Budget, OMB)

Budget - Mission Statement

The Office of Management and Budget (OMB) strives to provide information and analysis to the elected decision makers of DeKalb County in order for them to make public policy decisions. OMB also strives to assist the CEO/COO in developing, implementing, and overseeing day-to-day management procedures of county operations, including in-depth financial and programmatic analysis and regular evaluations of previous proposals.

Budget - Description

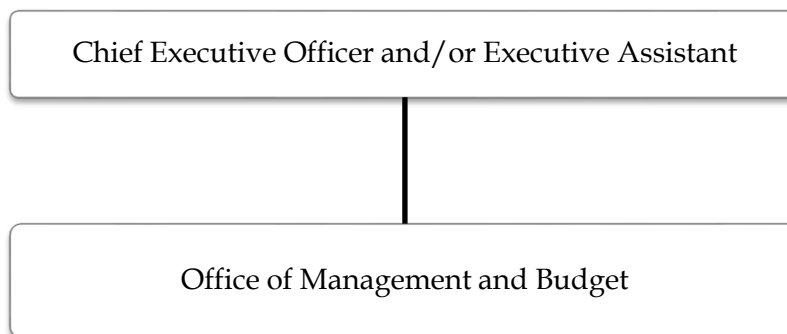
OMB was created as standalone unit under the CEO/COO in 2015, to emphasize the recommendation, creation, and passage of an annual budget and capital improvement plan along with subsequent modifications.

The budget shop was also designed to recommend, create, establish, and enforce day-to-day budgetary, financial, and management policies through the office of the COO; to act as the primary research arm for the CEO/COO; to act as a coordinating management arm of the CEO/COO on inter-departmental processes;

OMB also publishes regular common reports: the annual budget proposal, the post-budget passage documents; budgets in brief; and documents for significant proposals during the year, etc.

The shop will also, in the future, create and maintain (in conjunction with the appropriate department) databases and reports of common information for internal and external use, such as budgets, expenditures, receipts, personnel, salaries, vehicles, etc.

Budget- Organizational Chart



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Budget (OMB) – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 0	\$ 863,333
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 57,000
53 - Supplies	\$ 0	\$ 0	\$ 0	\$ 10,000
54 - Capital Outlays	\$ 0	\$ 0	\$ 0	\$ 24,000
Expense Total	\$ 0	\$ 0	\$ 0	\$ 954,333

Note: FY15 represents a partial first year of operations.

Budget (OMB) – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02210 - Budget (OMB)	\$ 0	\$ 0	\$ 0	\$ 954,333
Expense Total	\$ 0	\$ 0	\$ 0	\$ 954,333

Note: FY15 represents a partial first year of operations.

Budget – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	0	0	0	13
Average Filled / Funded	0	0	0	13

Budget – Goals and Objectives

Goal #1: To recommend a budget and/or millage rate that reflects the interests of the entire county.

Objective #1A: Receive a 7-0 vote on the February budget proposal.

Objective #1B: Receive a 7-0 vote on the mid-year millage rate.

Objective #1C: Receive a 7-0 vote on the mid-year budget proposal.

Goal #2: To provide appropriate education opportunities to county staff concerning budgetary matters.

Objective #2A: To receive a 3.5 out of 4 or better in each class taught as to “did you find this class useful” on the topic.

Objective #2B: To receive a 3.5 out of 4 or better in each class taught as to “were the instructors prepared.”

Goal #3: To provide timely and accurate information to the CEO, the Executive Assistant and the public.

Objective #3A: Receive the Distinguished Budget Award from the Government Financial Officers Association.

Objective #3B: All fourth quarter departmental projections are within 2.5% of final numbers.

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Budget – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Receive GFOA Distinguished Budget Presentation Award.	Yes	Yes	Yes	Yes (Goal)
100% Vote on February 2015 Budget.	No, vote passed but was 4-3.	Yes, vote passed 7-0.	Yes, vote passed 6-0.	No, vote passed but was 4-2.
100% Vote on mid-year tax rate.	No, vote passed but was 4-2.	Yes, vote passed 5-0.	No, vote passed but was 4-2.	Yes (Goal)
Countywide total salary projection within 2.5% of approved amount.	NA	NA	NA	97.5% to 102.5% (Goal)
Tax Funds: Final revenue forecast within 2.5% of final, but not higher.	NA	NA	NA	97.5% to 100.0% (Goal)
Average departmental fourth quarter forecast within 2.5% of final expenditures.	NA	NA	NA	97.5% to 102.5% (Goal)
Decrease budget amendments submitted by 10% through clarification of need.	380	418	305	275 (Goal)
Receive a 3.5/4 score or better on "Did you find this class useful," in classes taught.	NA	NA	NA	3.71 (Est)
Receive a 3.5/4 score or better on "Were the instructors prepared," in classes taught.	NA	NA	NA	3.98 (Est)
Receive a 3.5/4 score or better from departments on, "How helpful has Budget been this past year with your department?"	NA	NA	NA	3.50 (Goal)

Note: Department started in FY15 and not all measurements have been tracked.

Budget – Points of Interest

- The Office of Management and Budget (OMB or Budget) was created by act in the February 2015 Budget. It was authorized with 13 positions and \$954K for a partial year. OMB started with eight filled positions.
- The 2015 Budget also contained a capital project of \$500K for improving the financial/budgetary reporting systems countywide.

Chief Executive Officer

Chief Executive Officer - Mission Statement

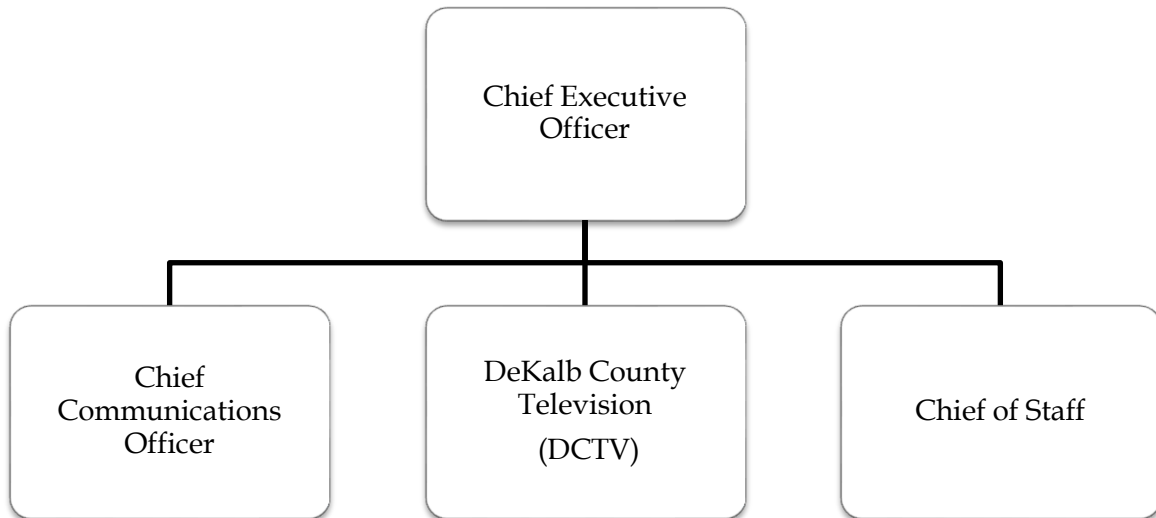
The mission of the Chief Executive Officer is to respond to the public in an effective and courteous manner. To provide overall direction, coordination and assistance to the departments of the county government which report to the CEO. To formulate programs that moves the county toward the vision, mission, goals and values established by the CEO, Board of Commissioners and Department Heads. To act as a catalyst in moving the CEO’s annually established priorities and initiatives forward.

Chief Executive Officer - Description

The Office of the Chief Executive Officer provides comprehensive direction, supervision and guidance to the department heads reporting directly to the CEO as established under the Organizational Act of 1984. The Office of the CEO provides the assurance that DeKalb County government is functioning in a proper, effective and legal manner.

In addition, the CEO Office provides funding support for DeKalb County Television (DCTV) and oversees the Public Education and Government Access Fund (PEG Fund). The PEG Fund was established in 1997 to provide funding for program maintenance, upgrades and replacement of the government television infrastructure.

Chief Executive Officer - Organizational Chart



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Chief Executive Officer – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,868,388	\$ 2,058,056	\$ 1,856,702	\$ 1,429,115
52 - Purch / Contr Svcs	\$ 181,396	\$ 156,354	\$ 108,944	\$ 264,692
53 - Supplies	\$ 16,154	\$ 13,786	\$ 24,020	\$ 15,000
54 - Capital Outlays	\$ 0	\$ 1,408	\$ 0	\$ 0
55 - Interfund Charges	\$ (374,001)	\$ (343,012)	\$ (373,936)	\$ (359,468)
Expense Total	\$ 1,691,938	\$ 1,886,592	\$ 1,615,730	\$ 1,349,339

DCTV – Financials (Unincorporated Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 0	\$ 196,462
55 - Interfund Charges	\$ 379,792	\$ 348,040	\$ 379,862	\$ 366,000
Expense Total	\$ 379,792	\$ 348,040	\$ 379,862	\$ 562,462

PEG Fund – Financials (PEG Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 981	\$ 40,814	\$ 50,462	\$ 160,342
52 - Purch / Contr Svcs	\$ 146,770	\$ 179,657	\$ 150,635	\$ 781,200
53 - Supplies	\$ 5,339	\$ 252	\$ 22,849	\$ 14,000
54 - Capital Outlays	\$ 0	\$ 8,800	\$ 79,172	\$ 91,886
Expense Total	\$ 153,090	\$ 229,523	\$ 303,118	\$ 1,047,428

Chief Executive Officer – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
00110 - Chief Executive Officer	\$ 699,731	\$ 787,626	\$ 812,248	\$ 878,300
00112 - Operations	\$ 600,174	\$ 726,179	\$ 248,000	\$ 8,339
00114 - Staff	\$ 447,574	\$ 451,440	\$ 235,912	\$ 277,954
00120 - Executive Assistant	\$ 0	\$ 15	\$ (1,807)	\$ 0
00140 - Community Relations	\$ 0	\$ 0	\$ 12,363	\$ 0
00150 - Public Information	\$ (81,747)	\$ (77,019)	\$ 299,813	\$ 184,746
00160 - Office Of Process Impro	\$ 26,205	\$ (1,649)	\$ 9,201	\$ 0
Expense Total	\$ 1,691,938	\$ 1,886,592	\$ 1,615,730	\$ 1,349,339

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DCTV - Financials (Unincorporated Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
00161 - Cable TV Support	\$ 379,792	\$ 348,040	\$ 379,862	\$ 562,462
Expense Total	\$ 379,792	\$ 348,040	\$ 379,862	\$ 562,462

DCTV - Financials (Unincorporated Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
10203 - PEG Support Fund	\$ 153,090	\$ 229,523	\$ 303,118	\$ 1,047,428
Expense Total	\$ 153,090	\$ 229,523	\$ 303,118	\$ 1,047,428

	<u>Positions</u>			
	FY 12	FY13	FY14	FY15 Budget
Full-Time Positions				
Average Authorized	20	20	17	17
Average Filled / Funded	19	18	12	14

Chief Executive Officer - Goals and Objectives

Goal #1: To recommend a balanced budget for the operation of county government.

Objective #1A: Submit a balanced budget to the Board of Commissioners.

Goal #2: To continue to build confidence in DeKalb County Government.

Goal #3: To continue to provide the same level focus on economic development.

Goal #4: To continue to evaluate opportunities to utilize enterprise zones to restore and nurture economic vitality.

Chief Executive Officer – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Ceremonial Documents Prepared	262	428	137	150
Speeches/Talking Points	156	156	43	50
Press Releases Prepared	489	415	497	525
Audiovisual Projects for County Departments	580	510	444	480
Government TV Episodes Created	350	325	317	325

Chief Executive Officer - Points of Interest

- Presented periodic status reports to the BOC, Grand Jury, general public, and citizens.
- Emphasized providing the highest level of protection for the safety of DeKalb County citizens and their property through support for the Police and Fire Rescue Departments.
- Implemented functional department teams improve interdepartmental cooperation, communication and customer service.

Child Advocacy Center

Child Advocacy Center - Mission Statement

It is the mission of the Child Advocacy Center to represent the legal and best interests of children who are alleged to be abused or neglected and under the jurisdiction of the DeKalb County Juvenile Court; to ensure the protection of the legal rights of each child; to advocate on behalf of each child-client throughout the dependency process; to monitor each case for the purpose of facilitating permanency; and to collaborate with multidisciplinary partners to work to ensure adequate resources and to prevent prolonged or repeated involvement by families and children within the social welfare and Juvenile Court systems.

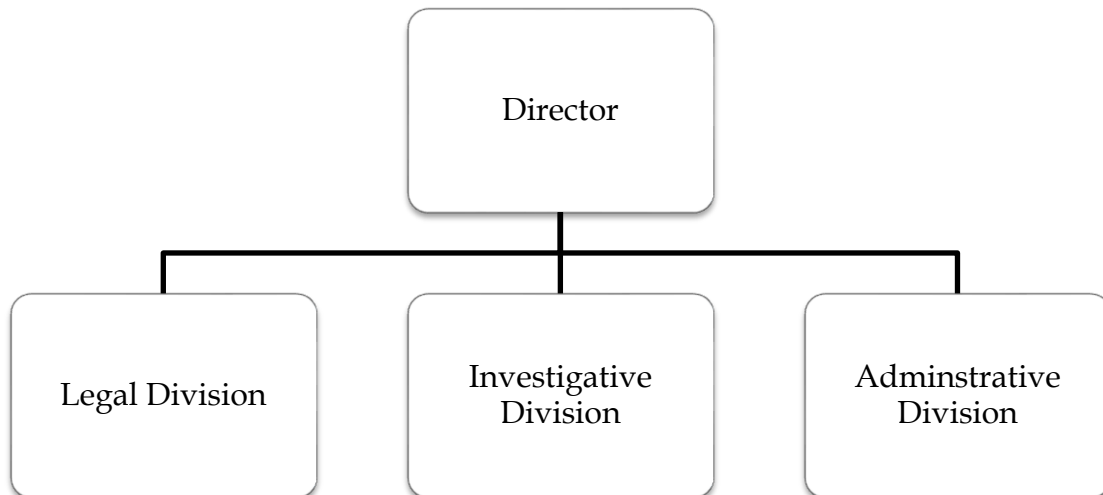
Child Advocacy Center - Description

The Child Advocacy Center represents the legal and best interests of more than 1,200 abused & neglected children in dependency matters before the Juvenile Court each year. Attorneys and support staff engage in thousands of hearings, stakeholder meetings and conduct extensive field efforts each year.

Child-clients are placed in foster placements throughout metro Atlanta and Georgia. Attorneys and support staff investigate abuse complaints, litigate & advocate on behalf of child-clients. Attorneys manage very large caseloads, including file maintenance, administrative, & procedural elements and provide ongoing case management.

Attorneys represent child-clients for as long as the child is under the court's jurisdiction. As of January 1, 2014, representation may extend until the age of 23 (formerly ended at 18 years). Investigators conduct field interviews, investigate abuse, monitor placements, conduct home assessments, and coordinate resources for child-clients' wellbeing.

Child Advocacy Center - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Child Advocacy Center – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,633,739	\$ 1,622,057	\$ 1,730,700	\$ 2,020,095
52 - Purch / Contr Svcs	\$ 71,652	\$ 109,308	\$ 139,041	\$ 202,738
53 - Supplies	\$ 40,426	\$ 19,843	\$ 15,955	\$ 30,593
54 - Capital Outlays	\$ 931	\$ 5,799	\$ 2,574	\$ 2,700
55 - Interfund Charges	\$ 1,023	\$ 7,054	\$ 2,377	\$ 0
Expense Total	\$ 1,747,770	\$ 1,764,060	\$ 1,890,647	\$ 2,256,126

Child Advocacy Center – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04010 - Child Advocate's Office	\$ 1,747,770	\$ 1,764,060	\$ 1,890,647	\$ 2,256,126
Expense Total	\$ 1,747,770	\$ 1,764,060	\$ 1,890,647	\$ 2,256,126

Child Advocacy Center – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	21	21	23	24
Average Filled / Funded	20	20	22	24

Child Advocacy Center – Goals and Objectives

Goal #1: Ensure adequate representation of all department clients.

Objective #1A: Secure adequate personnel and operating resources.

Objective #1B: Modify facilities as needed to accommodate current department staffing and resource needs.

Objective #1C: Seek grant funding to support programs and service delivery.

Goal #2: Ensure competent representation and advocacy for wellbeing of all clients.

Objective #2A: Assess departmental practices, policies, and procedures.

Objective #2B: Evaluate and update department policies and procedures to reflect current law and child welfare landscape.

Objective #2C: Ensure policies are clearly defined, relevant, and consistently implemented.

Goal #3: Support teamwork and self-care among staff.

Objective #3A: Provide teambuilding activities for staff.

Objective #3B: Promote supportive behavior among staff.

Objective #3C: Provide access to self-care provider to support staff needs.

2015 Budget Document – DeKalb County, Georgia

Child Advocacy Center – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Number of Child Welfare hearings conducted.	2,095	2,286	2,876	3,307 (Est)
Number of cases handled.	1,027	1,160	1,416	1,558 (Est)
Miles covered conducting client field monitoring and investigations.	53,845	67,657	69,780	80,247 (Est)
Child-client interviews and other field investigation efforts.	3,902	4,159	4,446	5,335 (Est)
Appeals.	5 (2 amicus)	4	3	5 (Est)
Community engagement projects.	3	4	10	7 (Est)
Children & youth served for enhanced service delivery.	137	152	87	125 (Est)
Volunteer hours/ estimated monetary values of service.	5,315/ \$42,520	4,947/ \$49,520	4,948/ \$59,376	4,504/ \$54,048 (Est)
Grants received by department for improved service delivery.	-	2	-	2 (Est)
Professional development and other training events attended by staff.	65	56	40	50 (Est)

Child Advocacy Center – Points of Interest

- Caseload for the Child Advocacy Center has continued to increase due to juvenile justice reforms passed by the Georgia General Assembly in 2014.

Clerk of Superior Court

Clerk of Superior Court - Mission Statement

The Clerk of Superior Court is strongly committed to providing the citizens of DeKalb County the most knowledgeable, efficient, professional, courteous, and up-to date service available. The Clerk is committed to ensuring that both Judicial and Real Estate records are accurately recorded, maintained, archived, and available for public access. The Clerk is committed to providing the most current technology to protect these valuable documents and provide access to them by public and other County Offices. The Clerk supports 10 Superior Court Judges, 24 Magistrate Court Judges, 4 Specialty Courts, and the Board of Equalization. Delivering Superior customer service is the Clerk's priority.

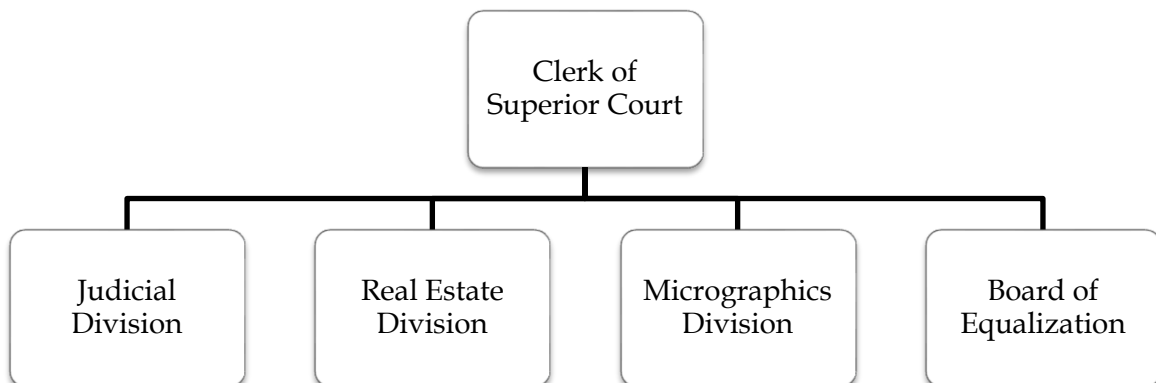
Clerk of Superior Court - Description

The Clerk of Superior Court is a Constitutional Officer elected and charged with the responsibility of recording and maintaining for public inspection all records pertaining to civil, criminal, and all real and personal property located in DeKalb County in accordance with the laws of the State of Georgia.

The office operates with the following functional divisions: Judicial Division, Real Estate Division, Micrographics Division, and Board of Equalization. The Judicial Division is responsible for the management and preservation of records relating to civil and criminal matters, adoptions, appeal, accounting, budget, and general services. The Judicial Division issues notary commissions, liens, fifas, trade name documents, and limited partnerships. Real Estate Division is responsible for filing, recording and scanning all documents relating to real and personal property located in DeKalb County, and is responsible for collection of intangible taxes and transfer taxes passing title to real property.

The Micrographics Division is responsible for copying, imaging, and microfilm of records. Board of Equalization (BOE) facilitates property appeals for commercial, residential and personal property located in DeKalb County.

Clerk of Superior Court - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Clerk of Superior Court - Financials (General Fund) by Common Object Groups

Common Object Group	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 4,844,178	\$ 4,898,318	\$ 5,291,674	\$ 5,889,924
52 - Purch / Contr Svcs	\$ 1,101,936	\$ 873,330	\$ 847,358	\$ 1,146,630
53 - Supplies	\$ 100,524	\$ 116,287	\$ 176,849	\$ 121,987
54 - Capital Outlays	\$ 27,815	\$ 34,648	\$ 4,201	\$ 552,082
55 - Interfund Charges	\$ 9,856	\$ 9,099	\$ 0	\$ 0
57 - Other Costs	\$ 11,024	\$ 11,024	\$ 11,024	\$ 11,024
Expense Total	\$ 6,095,333	\$ 5,942,706	\$ 6,331,105	\$ 7,721,647

Clerk of Superior Court - Financials (General Fund) by Cost Center

Cost Center	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
03601 - Clerk of Superior Court	\$ 5,726,998	\$ 5,558,242	\$ 5,973,992	\$ 7,244,823
03610 - Clerk of Superior Court	\$ 39,188	\$ 0	\$ 1,421	\$ 0
03611 - Clerk of Superior Court	\$ 329,148	\$ 384,464	\$ 355,693	\$ 476,824
Expense Total	\$ 6,095,333	\$ 5,942,706	\$ 6,331,105	\$ 7,721,647

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	89	89	89	89
Average Filled / Funded	85	84	86	89

Clerk of Superior Court - Goals and Objectives

Goal #1: Provide web based access to all public documents monitored by the Clerk, full implementation of electronic file, credit cards payment via NIC Service, LLC. Continue microfilm conversion, image all Judicial records, and repair deeds and plat books. To enter all NPGJ (Not Presented to the Grand Jury), Unindicted & Warrants into the new case management system. Complete imaging for years 2010-2012. Obtain 100% compliance on State Bill 176 for transmittal of Domestic cases to necessary authorities.

Objective #1A: To continue same day turn-around on processing all documents.

Objective #1B: To train staff to utilize the most recent educational tools and continue to provide the best customer and efficient service available.

Objective #1C: To continue restoration of deteriorating deed and plat books.

Objective #1D: To continue e-filing and credit card processing.

Objective #1E: To meet County's budgetary guidelines.

2015 Budget Document – DeKalb County, Georgia

Clerk of Superior Court – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Criminal counts.	12,180	8,362	9,887	10,000 (Est)
Criminal cases processed.	5,711	5,360	5,365	5,600 (Est)
Criminal cases disposed.	5,330	5,700	5,542	5,600 (Est)
Criminal - defendants.	6,457	4,720	4,781	4,800 (Est)
Civil cases disposed.	16,789	12,112	12,681	13,500 (Est)
Real estate instruments recorded.	219,142	201,616	168,754	174,300 (Est)
Real estate - pages assigned.	667,241	676,116	518,816	517,650 (Est)
Estimated pages intake (judicial).	900,025	545,040	585,300	607,500 (Est)
Probation revocations.	1,938	1,560	1,582	1,550 (Est)
Criminal fines & fees.	4,136,128	4,459,206	2,945,827	3,580,000 (Est)

Clerk of Superior Court – Points of Interest

- Continued partnership with Police, Sheriff, District Attorney, Solicitor, and Public Defender for maintaining records.
- Participated in Summer Intern Program working with County Youth Commissioners & local colleges.
- Participated in National Adoption Day and implemented Notary Training Day with 385 participants certificates issued.
- Supported neighborhood, county, and communities through meetings, information sessions, walks, parades, and education. Held Second Annual Community Fun Day for DeKalb citizens.
- Participated in weekly Meals on Wheels Program through DeKalb Senior Connection.
- Implemented a Fraud Registry to assist DeKalb County citizens with their property guidelines. Provided e-filing for civil documents.
- Collaborated with NIC Services offering credit/debit card payments for county services: recording/filing fees, notary fees, civil and criminal records.
- Generates revenue through fines and forfeitures, passport, copies, and imaging fees.
- Supported employees' professional development through internal and external training, such as domestic violence awareness.
- Supported and participated in employees' health and well-being (health fair, weekly county walk, mobile mammography screening).
- The 2015 budget includes \$537,782 for replacement of 15-year old case management system. The replacement of this system will allow the Clerk of Superior Court to support the Windows 7 operating system and exchange electronic data with other courts. The new case management system will create operating efficiencies; however, an estimated cost saving has not been determined.

Community Development

Community Development – Mission Statement

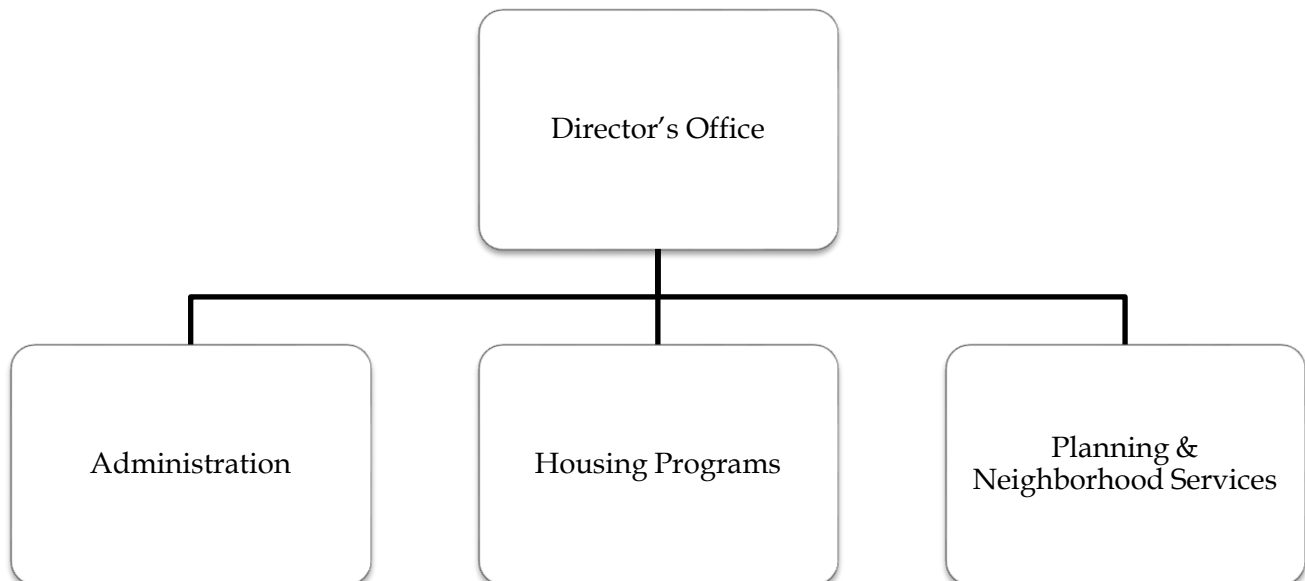
The mission of the Community Development Department is to develop viable urban communities principally benefiting low- to- moderate income persons. We work collaboratively with nonprofit agencies, governmental entities at all levels, the business community, the faith community, residents and schools to achieve the following goals:

- To provide decent, affordable housing for low- to- moderate income persons residing in DeKalb County;
- To provide a suitable living environment, public facilities, infrastructure and community services, principally benefiting low- to moderate-income persons;
- To expand economic opportunities, increase and retain new and existing jobs;
- To revitalize economically depressed areas that principally serves low- to moderate-income areas.

Community Development – Description

The primary funding resource for the Community Development Department is the Community Development Block Grant (CDBG) Program, an entitlement grant provided by the U.S. Department of Housing and Urban Development (HUD) through Title I of the Housing and Community Development Act of 1974 as amended. The County also receives other grants from HUD that are administered by the Community Development Department, including the McKinney Emergency Solutions Grant Program (ESGP) and the HOME Investment Partnerships Act (HOME). Additionally, the County has received stimulus grants for the Neighborhood Stabilization Program (NSP). The Community Development Department works to improve low- to moderate-income neighborhoods and address issues that affect the quality of life for low- to moderate- income persons.

Community Development- Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Community Development – Financials

Community Development is 100% grant funded and its financials are separate from the operating budget. It is presented here for reference.

Community Development – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Rental units constructed.	66	54	100	100
Housing and support services to low-income and homeless men, women, and children.	7,732	4,821	2,927	3,000
Overnight-emergency shelter and transitional housing beds added.	20	20	50	50
Homelessness prevention and rapid rehousing.	1,305	443	198	450
Public service activities other than low-moderate income housing benefit.	227	144	458	500
# of families provided quality affordable child care programs.	286	353	402	400
# of youth provided services.	297	387	390	400
# of services provided to income eligible senior citizens and refugees.	101	61	38	100
# of households assisted for foreclosure prevention and homebuyer education.	597	696	334	500
Completion of public facilities to benefit low-to moderate income persons.	4	3	1	5

Community Development – Points of Interest

- The Department of Housing and Urban Development awarded DeKalb County in 2014 a total of \$6,757,019 in entitlement funding: \$4,625,313 through the Community Development Block Grant Program, \$382,898 through the Emergency Solutions Grant (formerly the Emergency Shelter Grant) and \$1,748,808 through the HOME Investment Partnership Program. Additionally, the County now continues to administer and manage activities associated with program income generated by activities from the Neighborhood Stabilization Program.

Community Service Board (CSB)

Community Service Board - Mission Statement

The mission of the DeKalb Community Service Board is to provide access to the right service, for the right person, at the right time. DeKalb Community Service Board envisions a community in which disabilities no longer limit potential.

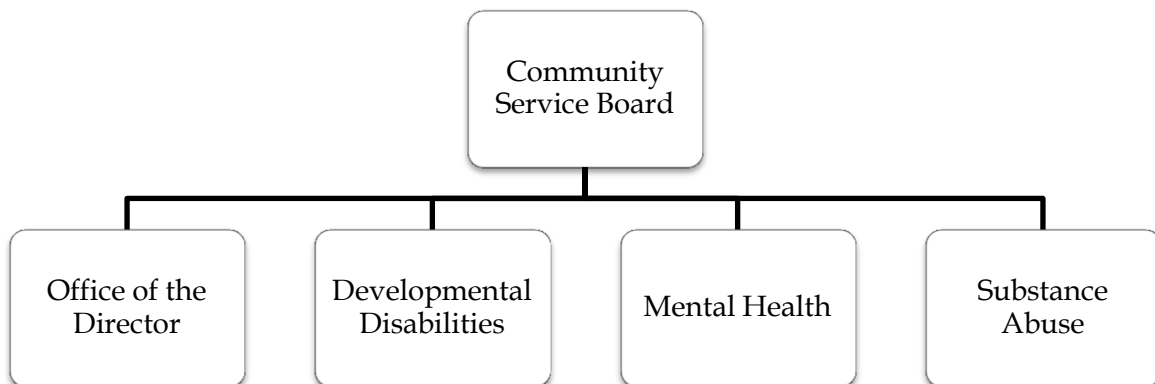
Community Service Board - Description

The DeKalb Community Service Board was created by state law to provide mental health, developmental disabilities, and addictive diseases treatment and habilitation services. A twelve-member board, including three DeKalb County elected or appointed officials, is appointed by the local governing authority.

DeKalb Community Service Board helps residents of DeKalb County suffering with mental illnesses and addictions to reclaim their lives, and provides support to people with developmental disabilities, enabling them to fully participate in the life they choose. DeKalb Community Service Board is funded by a combination of state grant-in-aid, fee revenues, and county funding. County funding is used for direct services provided at the Jail, DeKalb Services Center, East DeKalb, DeKalb Crisis Center, and Mobile Response Team. County funding accounts for about 7% of its overall budget.

Mental health services to adults, older adults, children, and adolescents are provided through four outpatient mental health centers, as well as specialized day and residential services. Developmental disabilities services are provided through a supported employment program, day services, and residential services. Addictive diseases services are offered at all outpatient clinics and intensive services are provided at the DeKalb Addiction Clinic. The mobile response team partners a psychiatric nurse with DeKalb County Police office to provide mobile psychiatric emergency services. Crisis intervention services include evaluation and crisis stabilization. Jail Services and Drug Court provide addictive diseases services in collaboration with the DeKalb County Court system and Sheriff's office. A new Early Treatment Program provides assessments and interventions for young adults at risk for schizophrenia.

Community Service Board - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Community Service Board – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
57 - Other Costs	\$ 1,624,803	\$ 1,576,060	\$ 1,784,057	\$ 1,984,057
Expense Total	\$ 1,624,803	\$ 1,576,060	\$ 1,784,057	\$ 1,984,057

Community Service Board – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
07201 - Community Service Board	\$ 1,624,803	\$ 1,576,060	\$ 1,784,057	\$ 1,984,057
Expense Total	\$ 1,624,803	\$ 1,576,060	\$ 1,784,057	\$ 1,984,057

Community Service Board – Goals and Objectives

Goal #1: To provide access of vulnerable populations to community-based, integrated systems of care, treatment, and habitation.

Objective #1A: Continue to improve access to behavioral health, substance abuse and developmental disability services by increasing capacity for new intake to services by 5% annually.

Objective #1B: Continue to provide acute Psychiatric Emergency Services including evaluation, triage and stabilization and increase capacity by 5%.

Goal #2: To provide a safety net for individuals who are uninsured and under insured.

Objective #2A: Maintain an active Mobile Crisis Service with the DeKalb Police Department to respond to community-based needs for intervention, assessment and triage providing over 150 evaluations per month. We will explore increasing capacity by approximately 10%.

Objective #2B: Provide a 36 bed Crisis Center serving the acute needs of uninsured citizens of DeKalb county functioning at over 90% capacity

Goal #3: To promote innovation and best practices in services.

Objective #3A: Implement at least one new specialty behavioral health service targeting high-risk young adults.

Objective #3B: Develop a new, school-based Child and Adolescent education and screening program in the DeKalb School system.

Goal #4: To improve the health status of clients.

Objective #4A: Provide integrated Medical and Psychiatric services, in a dedicated clinic, to over 300 individuals per year at our Winn Way Mental Health Center.

Objective #4B: Design and open a second Integrated Medical-Psychiatric clinic serving individuals at our Clifton Springs Mental Health Center.

2015 Budget Document – DeKalb County, Georgia

Community Service Board – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Total Clients	8,429	10,092	10,178	10,214
Clients Served by:				
Jail Services and DUI Program	414	290	246	224
DeKalb County Drug Court	120	120	149	149
Mobile Response Team	2,344	2,386	2,285	2,335
Crisis Services	1,818	1,828	1,689	1,823
Mental Health Outpatient	5,424	7,397	6,144	6,443
Psychosocial Rehab	104	207	220	235
Addictive Services, Adult	523	596	759	789
Adolescent Services	408	225	476	492
Developmental Disabilities	302	264	250	253
Residential Substance Abuse Treatment	488	379	371	379
Residential	190	161	168	168

Community Service Board – Points of Interest

- The components of Community Service Board funding sources are 7% county, 3% federal, 43% state, 43% fee-for-service, and 4% contracts and other sources.
- The DeKalb County contributions to CSB funding are used in these programs/units: Crisis Center 68%, Mobile Response Teams 14%, Developmental Disabilities day services 13%, and Early Treatment Program 5%.

Contributions to Capital Projects

Contributions to Capital Projects - Description

The Contributions to Capital Projects department is the entity where the Tax Funds’ contributions to capital projects are appropriated and expended. Capital contributions from other fund categories, such as the Enterprise Funds, are accounted for in their respective funds.

Contributions are generally in two categories: contributions to HOST capital outlays; and contributions to general capital projects. The HOST outlays are generally used for road paving projects in conjunction with matching funds from the Georgia Department of Transportation’s Local Maintenance and Improvement Grant program (LMIG). The county match is generally funded from the portion of Homestead Option Sales Tax (HOST) proceeds designated for capital projects. The general capital projects are those not funded by bonds or other long-term financing and are usually technology-related, such as IT projects or public safety communications upgrades. The funding source for these general projects is usually the General Fund.

Contributions to Capital Projects (General Fund) – Financials by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
61 - Other Fin. Uses	\$ 12,000,000	\$ 6,000,000	\$ 6,598,000	\$ 1,500,000
Expense Total	\$ 12,000,000	\$ 6,000,000	\$ 6,598,000	\$ 1,500,000

Contributions to Capital Projects (General Fund) – Financials by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09002 - Contribution To CIP	\$ 12,000,000	\$ 6,000,000	\$ 6,598,000	\$ 1,500,000
Expense Total	\$ 12,000,000	\$ 6,000,000	\$ 6,598,000	\$ 1,500,000

Contributions to Capital Projects – Points of Interest

- Amounts available from HOST receipts have decreased steadily in recent years due to city incorporations and the resulting changes in how the state divides the HOST proceeds.
- In FY2015, typical HOST capital outlay contributions (matching funds) are funded from reprogrammed balances in bond-related capital projects.
- In FY2015, the entire \$1.5M appropriation is contributed for general capital projects for building security, elevator renovation, an imaging database, and financial reporting upgrades. These capital projects will enhance operating efficiencies and effectiveness; however, estimated cost savings have not been determined.

Cooperative Extension Service

Cooperative Extension Service - Mission Statement

The mission of the Cooperative Extension Service is to extend lifelong learning to the citizens of DeKalb County through unbiased, research-based education in agriculture, the environment, communities, youth, and families.

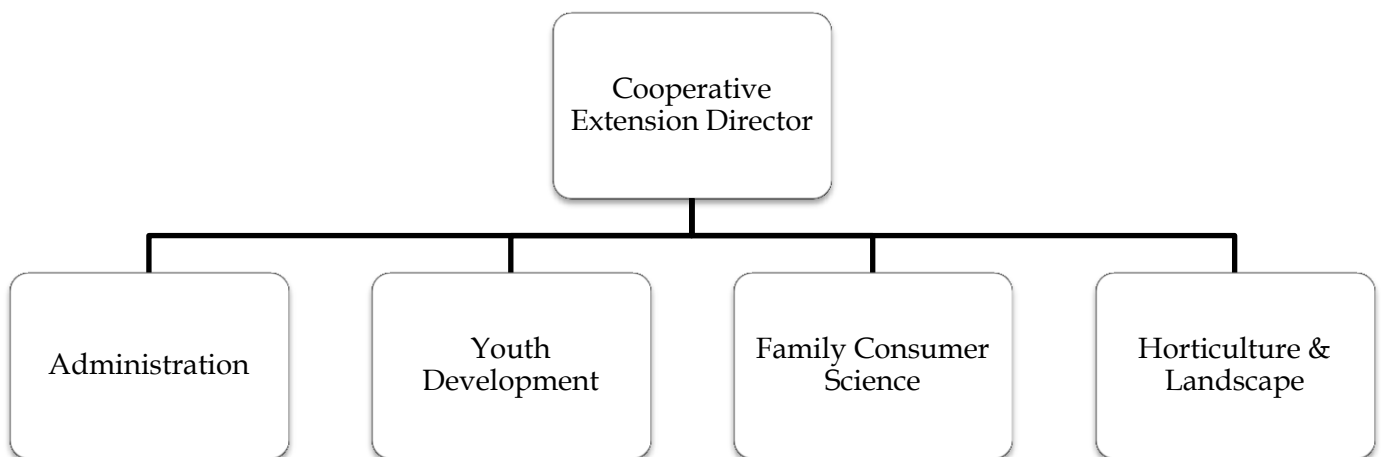
Cooperative Extension Service - Description

DeKalb County Cooperative Extension works collaboratively with county and other governmental entities, non-profit organizations, schools and the faith-based community to create healthy and sustainable individuals, families, and communities. Cooperative Extension helps the citizens of DeKalb become healthier, more productive, and environmentally responsible.

County Extension Agents educate the citizens of DeKalb in the areas of health, nutrition, chronic disease prevention, financial management, housing education, food safety, parenting education, water conservation, lawn and tree care, yard waste management, tree protection, environmental education, positive youth development, violence prevention, life skills and workforce development.

County Extension Agents achieve this through group contacts and one-on-one consultations. One-on-one consultations include handling client samples (water, soil insect, weed, etc.), office consultations, consumer calls, mail, internet, emails, and site visits. Group contacts are made at public training programs (childcare provider, food safety and personal care home provider trainings), on site clinics, exhibits, educational workshops and program and through media including radio, TV newsletters, and newspaper articles.

Cooperative Extension - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Cooperative Extension – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 542,382	\$ 458,790	\$ 467,513	\$ 507,596
52 - Purch / Contr Svcs	\$ 47,701	\$ 51,895	\$ 44,870	\$ 50,666
53 - Supplies	\$ 9,472	\$ 15,434	\$ 17,072	\$ 15,868
55 - Interfund Charges	\$ (341,391)	\$ (305,101)	\$ 9,342	\$ 25,287
57 - Other Costs	\$ 9,383	\$ 9,776	\$ 11,354	\$ 9,800
Expense Total	\$ 267,548	\$ 230,794	\$ 550,151	\$ 609,217

Cooperative Extension – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
06901 - Administration	\$ (9,060)	\$ (38,584)	\$ 277,605	\$ 320,395
06910 - Youth Program	\$ 114,986	\$ 109,275	\$ 117,146	\$ 122,306
06930 - Family & Consumer Sc	\$ 24,525	\$ 25,309	\$ 27,151	\$ 27,965
06935 - Horticulture & Lands	\$ 137,097	\$ 134,794	\$ 128,249	\$ 138,551
Expense Total	\$ 267,548	\$ 230,794	\$ 550,151	\$ 609,217

Cooperative Extension – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	14	14	14	13
Average Filled / Funded	13	11	11	12

Cooperative Extension – Goals and Objectives

Goal #1: Encourage healthy behavior and life-skills through youth development programming.

Objective #1A: Implement Health Rocks programming for 1500 participants to reduce tobacco, alcohol, and drug abuse.

Objective #1B: Increase knowledge about healthy/unhealthy relationships and improve interpersonal skills in workshops using the Relationship Skills for Teens curriculum.

Objective #1C: Host Mini-Society Summer Day Camp to guide youth through the systematic formation of their own microcosmic society.

Goal #2: Provide education and training to DeKalb County citizens through the Family & Consumer Science and Horticulture & Lands programs.

Objective #2A Provide green industry training programs to emphasize employee safety, employee education and development, business development, pesticide safety, water conservation, as well as fostering industry professionalism through certification training and credits offered.

Objective #2B: Provide training to homeowners to address environmental issues such as water conservation, soil conservation, tree protection, community gardening, and pesticide safety.

2015 Budget Document – DeKalb County, Georgia

Objective #2C: Conduct Walk Georgia web-based program to promote physical activity.
 Objective #2D: Increase the number of master gardener volunteers.

Goal #3: Manage the department’s finances responsibly.

Objective #3A: Seek grant funding to offset costs of underfunded programs.

Objective #3B: Implement quarterly internal auditing of all financial transactions.

Cooperative Extension – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Youth reached by programs.	19,427	22,546	30,000	30,500 (Est)
Participants in workshops and classes.	33,464	35,496	40,000	40,500 (Est)
Educational workshops and classes.	1,397	1,861	1,600	1,600 (Est)
Plant, soil, insects, and other samples processed.	1,204	969	1,000	1,000 (Est)
Publications.	40,538	56,313	40,000	30,000 (Est)
Number of volunteers.	2,015	1,016	1,016	1,200 (Est)
Site and home visits.	897	896	600	500 (Est)
Telephone and email informational requests responded to by department.	82,205	27,993	50,000	40,000 (Est)
Grants and contracts.	-	161,592	197,820	150,000 (Est)
Staff opportunities for professional development.	10	12	10	12 (Est)

Cooperative Extension – Points of Interest

- College campus experience provided for 78 youth through 3 tours. Fifty-one attended a special presentation College Tour Boot Camp about completing college applications.
- MetLife Afterschool Grant provided funding for after-school spaces, curriculum, and healthy snacks for 313 youth enrolled in parks and recreation afterschool programs at ten sites strengthening our relationship with parks and recreation. Seventy-five of those youths attended an environmental education field trip to Rock Eagle. Provided staff development training and curriculum resources for staff at 11 sites.
- Two (2) County Extension Agents received a national team award for the University of Georgia GreenWay - Connecting Family and Consumer Sciences Extension with Online Communities highlighting work with the Burmese community in DeKalb County.
- DeKalb County Cooperative Extension conducted 86 chronic disease prevention classes to help 1,342 people improve their nutrition and increase their physical activity.
- Regular master gardener volunteers (240) returned 16,084 hours assisting extension with our educational goals. Fifty-four school master gardener leaders returned 4,170 hours educating students and parents in after-school, outdoor education programs totaling 20,254 volunteer hours which brings a \$400,017 dollar value back to DeKalb County Government and the Board of Education.
- Administrative Coordinator provided a one-day administrative retreat for the administrative staff to discuss productivity, ethics, efficiency, communication, and organizational effectiveness.

County Jail Fund

County Jail Fund - Mission Statement

The purpose of the County Jail Fund is to provide an accounting entity for recording the transactions associated with DeKalb County’s appropriation of an additional 10% penalty assessment in criminal and traffic cases, involving violations of ordinances of political subdivisions.

County Jail Fund - Description

The Board of Commissioners, in August 1989, adopted a resolution to place Article 5 of Chapter 21 of Title 15 of the Official Code of Georgia Annotated into effect in DeKalb County. This action enables the County to implement the “Jail Construction and Staffing Act” which provides for the imposition and collection of the additional 10% penalty assessment.

The primary source of revenue for this fund is fines/penalties. The proceeds must be used for constructing, operating and staffing county jails, county correctional institutions and detention facilities, or pledged as security for the payment of bonds issued for the construction of such facilities.

County Jail Fund - Organizational Chart

The Sheriff’s Department receives the benefit from this budget, but the yearly management is through the Office of Management and Budget. Please check their respective organizational charts.

County Jail Fund - Financials (County Jail Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
61 - Other Fin. Uses	\$ 2,798,359	\$ 1,422,163	\$ 640,630	\$ 1,149,110
Expense Total	\$ 2,798,359	\$ 1,422,163	\$ 640,630	\$ 1,149,110

County Jail Fund - Financials (County Jail Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
10204 - County Jail Fund	\$ 2,798,359	\$ 1,422,163	\$ 640,630	\$ 1,149,110
Expense Total	\$ 2,798,359	\$ 1,422,163	\$ 640,630	\$ 1,149,110

County Jail Fund - Goals and Objectives

Goal #1: To provide funds for construction, operations of county jails, county correctional institutions and detention facilities.

County Jail Fund - Points of Interest

- For 2015, the County Jail's funding increased by \$231K.

Debt Function

Debt Function – Mission Statement

The mission of County-issued debt is to allow for the large costs of capital improvements to be spread across a larger time frame.

Debt Function – Description

Debt is primarily overseen by the Finance Department. The Director’s Office is responsible for monitoring the amount and type of debt that the County has been committed to repaying in association with the County’s Financial Advisor. The Finance Department’s Treasury Division is responsible for paying current year obligations for debt service. The ultimate decision maker for committing to more debt is the responsibility of the governing authority consisting of the Chief Executive Officer and the Board of Commissioners. Debt is classified by the source that is used to pay the principal and interest. A General Obligation (G.O.) Revenue Bond is a debt obligation based upon the full faith and credit of the County. G.O. debt is payable from a levy of a direct ad valorem tax on all taxable property within the County. DeKalb has G.O. debt that is countywide as well as debt that is limited to the unincorporated areas of the County. This debt is based upon the citizens voting “yes” on a referendum to obligate the County. The creation of new municipalities in the County does not relieve the new city of their responsibility for the debt service of unincorporated debt if the area was unincorporated when the referendum was held.

Debt Function – Credit Agency Ratings

The three main credit agencies have given DeKalb County the following ratings as of December 31, 2014:

<u>Bond Type</u>	<u>Fitch</u>	<u>Moody's Investor Services</u>	<u>Standard & Poor's</u>
General Obligation	AA-/Stable	Aa3/Stable	No Rating
Water & Sewer	AA-/Stable	Aa3/Stable	AA-/A+

Debt Function – Legal Debt Limit

The legal debt limit of DeKalb County is 10% of the assessed value of all property within the County. From this amount, current debt obligations are subtracted to arrive at the legal debt margin. The resulting legal debt margin is the additional lending capacity of the County beyond the amount that the Board of Commissioners has committed to paying.

2015 Budget Document – DeKalb County, Georgia

DeKalb County, Georgia

Computation of Legal Debt Margin (Unaudited)

December 31, 2014
(in thousands of dollars)

Assessed Value		\$	22,411,000
Debt Limit - 10% of assessed value		\$	2,241,100
Amount of Debt Applicable to Debt Limit:			
Total bonded debt, including premiums	\$		1,233,644
Less:			
General obligation bonds fund balance	\$		10,938
Governmental activities revenue bonds			81,760
Unamortized premium on general obligation bonds			8,856
Water and sewerage system revenue bonds			911,413
Total debt applicable to debt limit			220,677
Legal Debt Margin		\$	2,020,423

NOTE: The constitutional debt limit for general obligation tax bonds which may be issued by the Commissioners of DeKalb County is 10% of the assessed valuation of taxable property within the County.

Debt Function – General Obligation (G.O.) Bonds

G.O. bonds are used for long-term projects such as the construction of buildings and the purchase of property. The following table highlights the County's G.O. debt:

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2014
2001	Unincorporated	70% for acquisition of land for new parks; 30% to improve current parks	125,000,000	8,240,000
2006	Unincorporated	Transportation, Parks & Greenspace, and Libraries	230,000,000	172,010,000
2013	Countywide	Refinance 1998 GO Jail Bonds	52,445,000	52,445,000
		Refinance 2003A GO Bonds (Health Facilities and prior refundings)		
		Refinance 2003B GO Bonds (1993 Refunding Bonds)		
		Total	407,445,000	232,695,000

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Debt Function – Financials (G.O. Bonds Debt Service Fund) by Common Object Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 9,528,775	\$ 14,088,352	\$ 6,410,000	\$ 3,680,263
31 - Taxes	\$ 14,188,730	\$ 1,993,995	\$ 752,086	\$ 673,818
36 - Investment Income	\$ 4,343	\$ 3,561	\$ 3,763	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 59,648,188	\$ 411,273	\$ 0
Revenue Total	\$ 14,193,073	\$ 61,645,744	\$ 1,167,122	\$ 673,818
52 - Purch / Contr Svcs	\$ 0	\$ 1,039	\$ 0	\$ 100,000
58 - Debt Service	\$ 9,633,496	\$ 10,193,675	\$ 3,749,355	\$ 2,228,500
61 - Other Fin. Uses	\$ 0	\$ 58,731,706	\$ 0	\$ 0
Expense Total	\$ 9,633,496	\$ 68,926,419	\$ 3,749,355	\$ 2,328,500
Fund Balance - Ending	\$ 14,088,352	\$ 6,807,676	\$ 3,827,767	\$ 2,025,581
 Gain/(Use) of Fund Balance	 \$ 4,559,577	 \$ (7,280,675)	 \$ (2,582,234)	 \$ (1,654,682)
 Adopted Budget				 \$ 4,354,081

Debt – Financials (General Obligation Bonds Debt Service Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09310 - Debt Service	\$ 9,633,496	\$ 9,689,504	\$ 3,769,133	\$ 2,328,500
Expense Total	\$ 9,633,496	\$ 9,689,504	\$ 3,769,133	\$ 2,328,500

2015 Budget Document – DeKalb County, Georgia

Debt Function – Financials (G.O. Bonds STD Debt Service Fund) by Common Object Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 2,063,000	\$ 1,120,406	\$ 5,779,452	\$ 7,336,113
31 - Taxes	\$ 26,770,360	\$ 31,907,188	\$ 29,089,594	\$ 9,362,340
36 - Investment Income	\$ 1,847	\$ 2,584	\$ 17,964	\$ 0
38 - Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 10,000,000
Revenue Total	\$ 26,772,207	\$ 31,909,772	\$ 29,107,558	\$ 19,362,340
52 - Purch / Contr Svcs	\$ 0	\$ 562	\$ 908	\$ 10,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ (1,065,000)
58 - Debt Service	\$ 27,714,800	\$ 27,570,719	\$ 27,549,988	\$ 27,710,219
Expense Total	\$ 27,714,800	\$ 27,571,281	\$ 27,550,896	\$ 26,655,219
Fund Balance - Ending	\$ 1,120,406	\$ 5,458,897	\$ 7,336,113	\$ 43,234
Gain/(Use) of Fund Balance	\$ (942,594)	\$ 4,338,491	\$ 1,556,662	\$ (7,292,879)
Adopted Budget				\$ 26,698,453

Debt - Financials (General Obligation Bonds STD Debt Service Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09320 - Debt Service - Unincorporated	\$ 27,714,800	\$ 27,571,281	\$ 27,550,896	\$ 26,655,219
Expense Total	\$ 27,714,800	\$ 27,571,281	\$ 27,550,896	\$ 26,655,219

Debt Function – Certificates of Participation (COPs)

Another bond type is a Certificate of Participation (COP) which was used in DeKalb for a lease-purchase agreement between the Association of County Commissioners (ACCG) and the County for the construction and furnishing of the Judicial Tower in downtown Decatur. These bonds are appropriation-based in that each year the debt service is “appropriated” during the budgetary process. Each year, the County makes a lease payment which goes to pay the debt service.

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2014
2013	Appropriation	Refinance 2003 COPs (acquisition & renovation of Maloof Building, parking deck, and 9-story courthouse	157,300,000	15,730,000

Debt Function – Authority Revenue Bonds

The County is financially obligated through other debt mechanisms such as through authorities. DeKalb County has created a number of authorities for specific purposes, such as, the construction of new buildings or the updating and rehabilitation of current properties. Each year, during the budgetary process, money is appropriated to pay a lease purchase payment, which in turn pays the debt service for each bond series.

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Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2014
2004	Appropriation	Public Safety & Judicial Authority: Police & Fire HQs, Fleet Maintenance	50,000,000	39,210,000
2005	Appropriation	Building Authority: Juvenile Justice Center Facilities	35,670,000	23,015,000
2006	Appropriation	Development Authority: Performing Arts Center	6,000,000	1,940,000
2010	Appropriation	Urban Redevelopment Agency: Recorders/Magistrate Court; Police precinct, neighborhood justice protection center	7,945,000	6,775,000
2013	Appropriation	Building Authority: Refunding of 2003 Bldg Authority bonds	8,795,000	8,680,000
2013	Appropriation	Fulton-DeKalb Hospital Authority: Refunding of 2003 FDHA bonds	41,380,000	41,380,000
Total			149,790,000	121,000,000

Debt Function – Financials (Building Authority Bonds Debt Service Fund) by Common Object Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 124,532	\$ 140,031	\$ 5,856	\$ 13,770
36 - Investment Income	\$ 1,711	\$ 1,078	\$ 1,683	\$ 0
38 - Miscellaneous	\$ 3,731,844	\$ 3,416,974	\$ 3,110,397	\$ 2,704,715
39 - Other Fin. Sources	\$ 0	\$ 8,855,410	\$ 0	\$ 0
Revenue Total	\$ 3,733,555	\$ 12,273,462	\$ 3,112,080	\$ 2,704,715
52 - Purch / Contr Svcs	\$ 0	\$ 562	\$ 3,916	\$ 6,000
58 - Debt Service	\$ 3,718,057	\$ 3,920,559	\$ 2,938,960	\$ 2,709,806
61 - Other Fin. Uses	\$ 0	\$ 8,647,515	\$ 0	\$ 0
Expense Total	\$ 3,718,057	\$ 12,568,637	\$ 2,942,877	\$ 2,715,806
Fund Balance - Ending	\$ 140,031	\$ (155,144)	\$ 175,059	\$ 2,679
Gain/(Use) of Fund Balance	\$ 15,498	\$ (295,175)	\$ 169,203	\$ (11,091)
Adopted Budget				\$ 2,718,485

Debt – Financials (Building Authority Bonds Debt Service Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09330 - Debt Service - Revenue Bonds	\$ 3,718,057	\$ 3,713,227	\$ 2,946,166	\$ 2,715,806
Expense Total	\$ 3,718,057	\$ 3,713,227	\$ 2,946,166	\$ 2,715,806

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Debt Function – Financials (Public Safety - Judicial Facilities Authority Bonds Debt Service Fund) by Common Object Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 33,286	\$ 33,349	\$ 0	\$ 131,302
36 - Investment Income	\$ 1,065	\$ (545)	\$ 320	\$ 0
38 - Miscellaneous	\$ 3,091,800	\$ 15,642	\$ 6,272,344	\$ 0
Revenue Total	\$ 3,092,865	\$ 15,097	\$ 6,272,664	\$ 0
52 - Purch / Contr Svcs	\$ 3,092,801	\$ 3,095,101	\$ 1,100	\$ 0
58 - Debt Service	\$ 0	\$ 0	\$ 3,093,601	\$ 0
Expense Total	\$ 3,092,801	\$ 3,095,101	\$ 3,094,701	\$ 0
Fund Balance - Ending	\$ 33,349	\$ (3,046,655)	\$ 3,177,963	\$ 131,302
Gain/(Use) of Fund Balance	\$ 63	\$ (3,080,004)	\$ 3,177,963	\$ 0
Adopted Budget				\$ 131,302

Debt - Financials (Public Safety - Judicial Facilities Authority Debt Service Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud
09340 - Debt Service - PS/Jud Rev	\$ 3,092,801	\$ 3,095,101	\$ 3,094,701
Expense Total	\$ 3,092,801	\$ 3,095,101	\$ 3,094,701

Debt Function – Financials (Urban Redevelopment Agency Bonds Debt Service Fund) by Common Object Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 1	\$ 209,976	\$ 0	\$ 0
36 - Investment Income	\$ (218)	\$ 33	\$ 0	\$ 0
38 - Miscellaneous	\$ 985,067	\$ 192,074	\$ 88,220	\$ 748,178
39 - Other Fin. Sources	\$ 0	\$ 0	\$ 668,791	\$ 0
Revenue Total	\$ 984,849	\$ 192,107	\$ 757,011	\$ 748,178
58 - Debt Service	\$ 774,874	\$ 766,243	\$ 757,011	\$ 748,178
Expense Total	\$ 774,874	\$ 766,243	\$ 757,011	\$ 748,178
Fund Balance - Ending	\$ 209,976	\$ (364,160)	\$ 0	\$ 0
Gain/(Use) of Fund Balance	\$ 209,975	\$ (574,136)	\$ 0	\$ 0
Adopted Budget				\$ 748,178

2015 Budget Document – DeKalb County, Georgia

Debt – Financials (Urban Redevelopment Authority Debt Service Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09350 - Debt Service - URA Bonds	\$ 774,874	\$ 766,243	\$ 757,011	\$ 748,178
Expense Total	\$ 774,874	\$ 766,243	\$ 757,011	\$ 748,178

Debt Function – Lease Purchase Agreement

In order to ease the pressures on the 2014 annual budget, it was decided to replace current vehicles and purchase new vehicles by entering into a lease-purchase agreement. In this manner, the vehicles are “financed” using short-term debt instead of purchasing the vehicles outright.

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2014
2014	Appropriation	Vehicle Lease Purchase Agreement	28,000,000	28,000,000

Debt Function — Water and Sewerage Debt

The Water and Sewer Debt is for the repair and upkeep of current assets and construction of new assets within the Water and Sewer system. In addition, the County is operating under a Consent Decree with the Federal Environmental Protection Agency and the Environmental Protection Division of the Georgia Department of Natural Resources. Bundled with the Consent Decree are projects in the Capital Improvement Plan to upgrade, repair, and replace facilities within the water and the wastewater distribution systems.

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2014
2006A	Revenue	Additions, extensions, and improvements to Water & Sewerage System	94,990,000	79,660,000
2006B	Revenue	Refunding Series 1999 & 2000 Bonds	271,895,000	256,040,000
2010	Revenue	Recovery Zone Economic Development Bonds for projects within designated recovery zone	28,400,000	22,120,000
2011	Revenue	Additions, extensions, and improvements to Water & Sewerage System	381,500,000	374,780,000
2013	Revenue	Refunding of Series 2003 W&S Bonds	134,375,000	129,255,000
Total			911,160,000	861,855,000

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Debt Function – Financials (Water & Sewer Bonds Debt Service Fund) by Common Object Groups

	FY12 Actual	FY13 Actual	FY14 Unaud	FY15 Budget
Fund Balance Forward	\$ 11,908,952	\$ 20,838,380	\$ 12,137,633	\$ 3,603,435
36 - Investment Income	\$ 1,393	\$ 1,713	\$ 395	\$ 0
38 - Miscellaneous	\$ 666,583	\$ 594,738	\$ 511,118	\$ 541,498
39 - Other Fin. Sources	\$ 65,496,013	\$ 210,609,244	\$ 67,522,778	\$ 62,618,623
Revenue Total	\$ 66,163,988	\$ 211,205,694	\$ 68,034,291	\$ 63,160,121
52 - Purch / Contr Svcs	\$ (247)	\$ 0	\$ 0	\$ 0
57 - Other Costs	\$ 0	\$ 247	\$ 0	\$ 0
58 - Debt Service	\$ 57,234,806	\$ 62,390,772	\$ 65,678,286	\$ 66,763,556
61 - Other Fin. Uses	\$ 0	\$ 147,734,422	\$ 0	\$ 0
Expense Total	\$ 57,234,560	\$ 210,125,442	\$ 65,678,286	\$ 66,763,556
Fund Balance - Ending	\$ 20,838,380	\$ 21,918,633	\$ 14,493,638	\$ 0
 Gain/(Use) of Fund Balance	 \$ 8,929,429	 \$ 1,080,253	 \$ 2,356,005	 \$ (3,603,435)
 Adopted Budget				 \$ 66,763,556

Debt - Financials (Water & Sewerage Debt Service Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
08098 - Sinking Fund	\$ 57,234,806	\$ 61,129,079	\$ 65,738,354	\$ 66,763,556
Expense Total	\$ 57,234,806	\$ 61,129,079	\$ 65,738,354	\$ 66,763,556

Debt Function — Highlights

- In 2013, the following bond series were refinanced:
 - 2003 GO Bonds
 - 2003 COPs Bonds
 - 2003 Water & Sewerage Bonds
 - 2003 Fulton-DeKalb Hospital Authority Bonds (Grady)
 - 2003 Building Authority Bonds
- In 2014, the County entered into a Vehicle Lease Purchase Agreement to purchase new and replacement vehicles.
- In 2015, the Series 2005 Public Safety and Judicial Facilities Authority bonds are a candidate for refinancing.
- In 2015, the responsibilities for debt service transitioned from the Finance’s Office of the Director to Finance’s Treasury Division.

Family and Children Services, Department of (DFACS)

Family and Children Services - Mission Statement

It is the mission of the DeKalb County Department of Family and Children Services to promote the social and economic wellbeing of the vulnerable adults and families of DeKalb County by providing exceptional services by highly trained and qualified staff. The agency is committed to providing services in a professional manner and being accountable to the DeKalb residents that we serve.

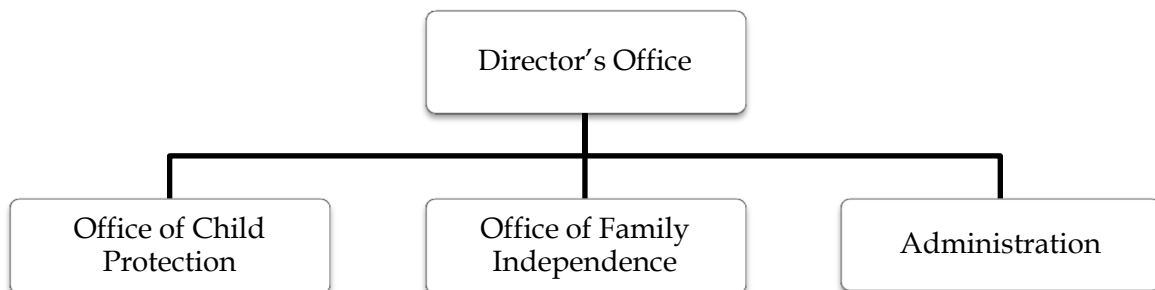
Family and Children Services - Description

The Department of Family and Children Services (DFACS) consists of three units: The Office of Child Protection, The Office of Family Independence, and Administration.

The Office of Child Protection (OCP) includes the following program areas: Child Protective Services (CPS), which handles the investigation of child abuse and/or neglect and also provides services to families in which safety threats have been identified but do not require the child has to be removed from the home; Family Support, which includes services to families when an investigation is not warranted; Permanency, which includes services to children in the custody of the agency as well as their families to promote a positive permanency for the child; Adoption, which includes identifying families that can provide a permanent home for children who cannot be safely reunified with parents; Institutional care.

The Office of Family Independence (OFI) represents a composite of functions, including the provision of financial assistance and social services programs to eligible DeKalb County citizens, as required by law. Social workers and technical staff work within legal mandate to give assistance to eligible families, as well as recover fraudulent payments, and counsel families in problem areas falling within our legal mandate.

Family and Children Services - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Family and Children Services – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
57 - Other Costs	\$ 1,279,674	\$ 1,241,284	\$ 1,261,720	\$ 1,278,220
Expense Total	\$ 1,279,674	\$ 1,241,284	\$ 1,261,720	\$ 1,278,220

Family and Children Services – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
07420 - General Assistance	\$ 216,385	\$ 228,973	\$ 286,648	\$ 303,148
07430 - Child Welfare	\$ 335,872	\$ 306,716	\$ 264,088	\$ 288,096
07440 - Administration	\$ 727,417	\$ 705,595	\$ 710,984	\$ 686,976
Expense Total	\$ 1,279,674	\$ 1,241,284	\$ 1,261,720	\$ 1,278,220

Family and Children Services – Goals and Objectives

Goal #1: To increase the number of children coming into the care of Child Protective Services who are placed with relatives, as opposed to foster care, by 25%.

Objective #1A: To ensure that thorough and diligent efforts are made to locate relatives in all cases within specified time frames.

Objective #1B: To complete home evaluations on relatives within 30 days of receipt of the request.

Objective #1C: To increase the number of children who have positive exits from Foster Care by gaining permanency with a relative via Guardianship or Adoption.

Goal #2: To ensure timely and accurate provision of Food Stamps, Medicaid, childcare, and TANF services, while providing excellent customer service.

Objective #2A: To ensure that the Economic Support Specialist makes every effort to process cases during the initial contact with customer by interviewing and processing cases whether contact is made via telephone or face to face.

Objective #2B: To provide excellent customer service to all who contact the agency seeking assistance. The agency will ensure timely and courteous responses to all customers visiting or making application for benefits.

Objective #2C: To monitor the flow of customers and increase in application for benefits to ensure adequate staff is available to assist customers at all times.

Goal #3: To ensure timely review of each case by mandating and monitoring weekly contact standards are met for each case

Objective #3A: To pace the work to meet the required standard of contact with 25% of children, parents and case staffing of all cases.

Objective #3B: Use of a weekly cadence of accountability to monitor progress toward weekly goal of 25 %

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Family and Children Services – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
General Assistance Cases	3,956	3,585	3,693	3,743
Child Welfare Cases	5,695	6,532	8,094	8,377
Medicaid, TANF, and Food Stamp Cases	123,445	119,369	122,453	123,486
Child Care Cases	2,714	5,137	11,781	10,575

Family and Children Services – Points of Interest

- The number of child care cases increased by more than 100% from FY2013 to FY2014, due to available funding being allocated to the program. In the previous year the childcare program did not add cases for working families due to the childcare budget.
- DeKalb DFACS' base state budget accounts for 97% of total expenditures; support from DeKalb County accounts for 3%.

District Attorney

District Attorney - Mission Statement

The mission of the District Attorney’s Office is to provide the swiftest and most just criminal prosecution and legal representation for the citizens of DeKalb County and for others who require the services of the District Attorney. It is the responsibility of the District Attorney to ensure that the most qualified individuals are employed; that the most efficient organization is established; and that the best available resources are available for the stated objectives.

District Attorney - Description

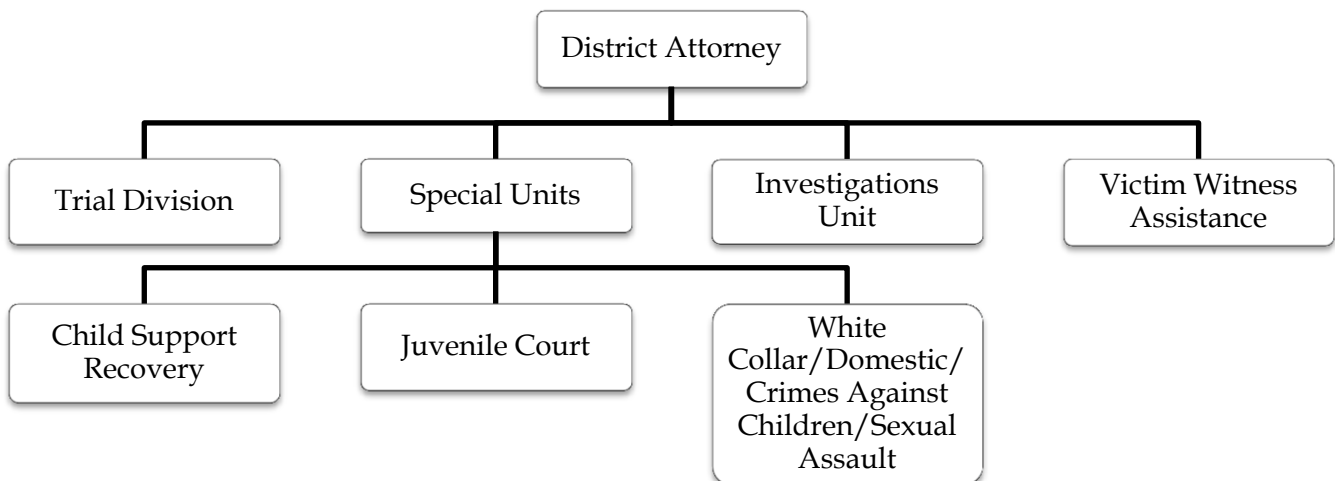
The DeKalb County District Attorney’s (DA) Office is charged with the prosecution of all state felonies committed within the County. Additionally, the DA’s Office prosecutes any misdemeanor charges, which are indicted by the DeKalb County Grand Jury. The District Attorney serves as the legal advisor to each DeKalb County Grand Jury and must attend each session of that body. The District Attorney must also represent the State in the Appellate Courts of the State and Federal Courts.

The Child Support Division of the DA’s Office is responsible for the prosecution and administration of all interstate child support actions filed in the County pursuant to the Uniform Interstate Family Support Act (UIFSA), which provides for interstate enforcement of child support obligations. Appropriations and expenditures for this unit are now carried out through the Grants Fund.

The Juvenile Court Solicitor has the primary responsibility to prosecute juvenile offenders. The work consists of reviewing complaints for probable cause, preparing charge documents, and processing summons and subpoenas. The unit is also responsible for investigating charges, collecting evidence, attending detention and arraignment hearings, making sentencing recommendations, and preparing briefs, petitions, and motions for appellate courts if necessary.

The Victim Witness Assistance Program provides services to victims, in both Superior and Juvenile Courts, throughout the criminal justice process.

District Attorney - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

District Attorney – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 9,906,639	\$ 10,135,389	\$ 10,735,693	\$ 11,366,437
52 - Purch / Contr Svcs	\$ 1,021,243	\$ 774,773	\$ 744,704	\$ 958,300
53 - Supplies	\$ 183,586	\$ 155,406	\$ 194,159	\$ 197,900
54 - Capital Outlays	\$ 25,496	\$ 32,189	\$ 77,595	\$ 24,828
55 - Interfund Charges	\$ 174,478	\$ 222,231	\$ 188,063	\$ 329,276
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 745,023
61 - Other Fin. Uses	\$ 637,374	\$ 707,895	\$ 725,103	\$ 0
Expense Total	\$ 11,948,816	\$ 12,027,882	\$ 12,665,317	\$ 13,621,764

District Attorney – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
03910 - District Attorney	\$ 10,108,269	\$ 10,248,812	\$ 10,706,792	\$ 10,807,685
03920 - Child Support Recovery	\$ 10,729	\$ 7,941	\$ 3,693	\$ 2,025
03925 - Board Of Equalization	\$ 317	\$ 572	\$ 100	\$ 0
03930 - Victim / Witness Assist	\$ 575,226	\$ 489,819	\$ 541,077	\$ 1,302,283
03940 - Solicitor Juvenile Court	\$ 1,254,275	\$ 1,280,738	\$ 1,413,655	\$ 1,509,771
Expense Total	\$ 11,948,816	\$ 12,027,882	\$ 12,665,317	\$ 13,621,764

District Attorney – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	125	128	131	141
Average Filled / Funded	122	125	125	139

District Attorney – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Number of cases opened.	5,702	5,167	5,100	5,100 (Est)
True bills returned by Grand Jury and accusations filed.	5,317	4,509	4,500	4,500 (Est)
Defendants tried by a jury.	90	68	70	70 (Est)
New cases appealed.	117	222	250	250 (Est)

District Attorney – Points of Interest

- Five positions responsible for prosecutions in Recorders Court were transferred from the District Attorney’s Office to the Solicitor’s Office. The District Attorney’s budget was reduced by \$444K as a result of these transfers.

Drug Abuse Treatment and Education Fund (DATE)

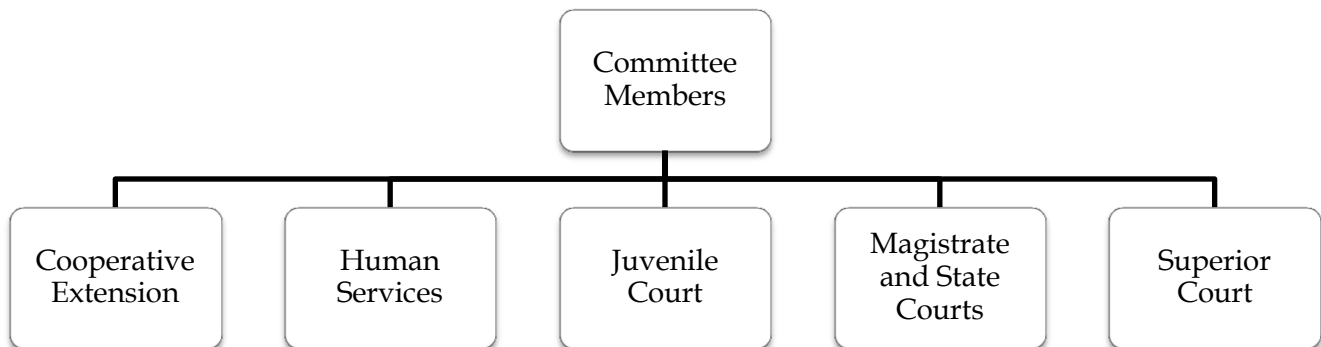
Drug Abuse Treatment and Education Fund - Mission Statement

The mission of the Drug Abuse Treatment and Education Fund is to provide monies to be expended by the governing authority of the County for drug abuse treatment and education programs relating to controlled substances, alcohol and marijuana and for the purposes of the County Drug Court Division established pursuant to O.C.G.A. 15-1-15.

Drug Abuse Treatment and Education Fund - Description

The Drug Abuse Treatment and Education Fund, established in 1990 by Georgia Law (O.C.G.A. § 15-21-101), allows for additional penalties in certain controlled substance cases amounting to 50% of the original fine. The DATE Fund committee oversees these funds. The DATE Fund committee was created July 11, 2012 because of significant changes made by HB 1176 to the fund. The committee reviews and recommends the allocation of funds for drug abuse treatment and education programs. The committee consists of representatives from Superior Court, Juvenile Court, State and Magistrate Courts, Cooperative Extension Service, and Human Services.

Drug Abuse Treatment and Education Fund - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

DATE Fund – Financials (DATE Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
52 - Purch / Contr Svcs	\$ 16,508	\$ 97,674	\$ 130,870	\$ 225,618
53 - Supplies	\$ 10,701	\$ 32,392	\$ 27,244	\$ 0
Expense Total	\$ 27,209	\$ 130,066	\$ 158,115	\$ 225,618

DATE Fund – Financials (DATE Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02561 - Exercise Right Choice	\$ 4,938	\$ 0	\$ 0	\$ 0
02562 - Coop Extension - Youth	\$ 22,271	\$ 9,605	\$ 8,558	\$ 0
02565 - Juvenile/Rebound Drug	\$ 0	\$ 34,021	\$ 37,960	\$ 0
02566 - Magistrate/Diversion Treatment	\$ 0	\$ 13,325	\$ 25,699	\$ 39,600
02567 - Superior/Adult Felony Trial	\$ 0	\$ 48,315	\$ 58,546	\$ 94,832
02568 - Recorders Court Accountability Program	\$ 0	\$ 0	\$ 0	\$ 15,000
02570 - State Court DUI Court	\$ 0	\$ 24,799	\$ 27,352	\$ 76,186
Expense Total	\$ 27,209	\$ 130,066	\$ 158,115	\$ 225,618

DATE Fund – Goals and Objectives

Goal #1: Committee goal is to review and make recommendations for DATE funding to the Chief Operating Officer and the Chief Financial Officer for inclusion in the budget.

DATE Fund – Points of Interest

- The committee recommended the following allocations for 2015: Superior Court/Adult Felony Drug Court (\$94,832), State Court/DUI Court (\$76,186), Magistrate Court/Diversion Treatment Court (\$39,600), and Recorder’s Court Accountability Program (\$15,000).

Economic Development

Economic Development - Mission Statement

DeKalb County is dedicated to creating quality jobs and expanding the tax base by attracting, expanding, and retaining businesses with an emphasis on balanced growth and sustainable practices. DeKalb works closely with local and regional partners, including the Development Authority of DeKalb County, the DeKalb Chamber of Commerce, MARTA (Metropolitan Atlanta Rapid Transit Authority), the Atlanta Regional Commission, the Georgia Department of Economic Development, Community Improvement Districts, and its cities to advance this mission.

Economic Development - Description

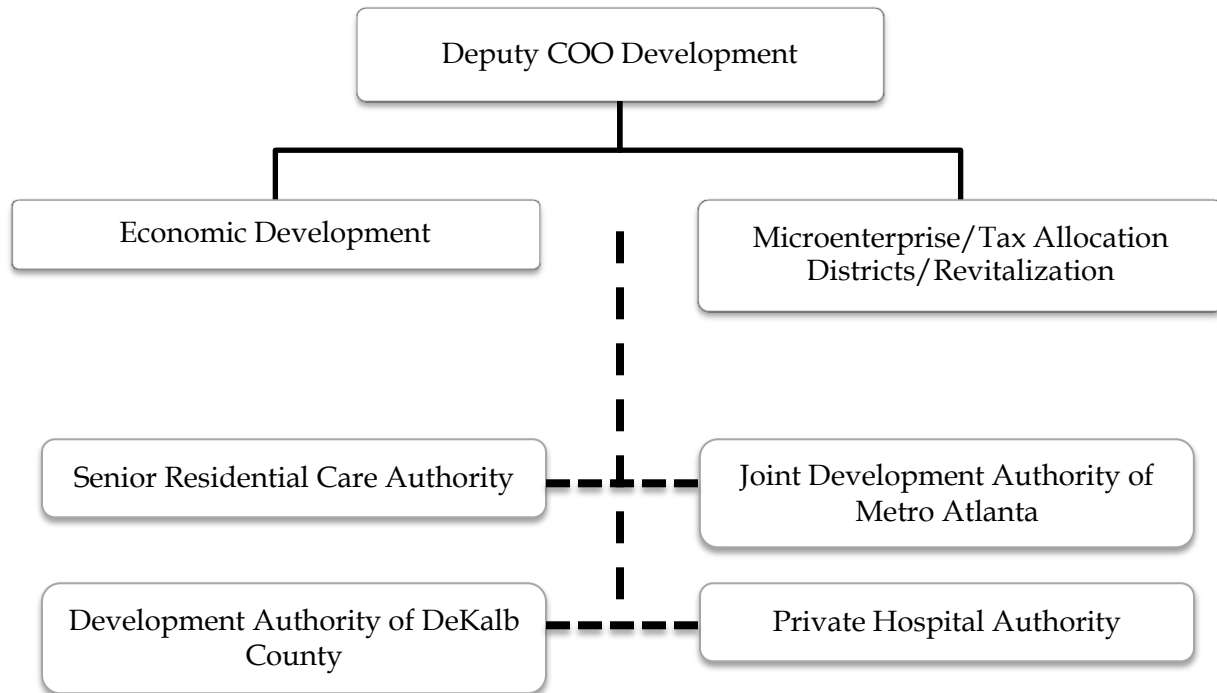
In 2014, DeKalb County signed an intergovernmental agreement with the Development Authority of DeKalb County (DADC) that designated DADC as the County's economic development agency. Under the terms of this agreement, DeKalb County contributes 60% of the operating budget, and DADC contributes 40%. DADC is responsible for implementing a comprehensive work program that includes, but is not limited to the following:

- Implementing the County's Economic Development Strategic Plan
- Attracting, retaining, and expanding businesses
- Marketing DeKalb to businesses regionally, nationally, and internationally
- Managing a small business and entrepreneurs loan program to incentivize startups and innovation
- Issuing conduit bonds
- Maintaining a moderate-income housing program

DeKalb County continues to play an essential role in economic development by providing incentives and maintaining a business-friendly culture.

2015 Budget Document – DeKalb County, Georgia

Economic Development - Organizational Chart



Economic Development - Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 654,232	\$ 801,789	\$ 514,051	\$ 106,952
52 - Purch / Contr Svcs	\$ 26,097	\$ 33,436	\$ 686,991	\$ 757,750
53 - Supplies	\$ 4,607	\$ 16,129	\$ 5,347	\$ 1,000
Expense Total	\$ 684,937	\$ 851,353	\$ 1,206,389	\$ 865,702

Economic Development - Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05610 - Economic Development	\$ 684,937	\$ 851,353	\$ 1,206,389	\$ 865,702
Expense Total	\$ 684,937	\$ 851,353	\$ 1,206,389	\$ 865,702

Economic Development - Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	8	8	7	3
Average Filled / Funded	7	8	5	3

2015 Budget Document – DeKalb County, Georgia

Economic Development – Points of Interest

- In 2015, staffing was transferred to the Development Authority of DeKalb and a cash payment was paid to the Authority.

Elections (Also Registrar & Elections)

Elections - Mission Statement

The mission of the DeKalb County Board of Registration & Elections is to provide the residents of DeKalb County with voter registration and election services, information and education in order to enable them to exercise their right to vote and have confidence that the elections are fair, impartial, and accurate.

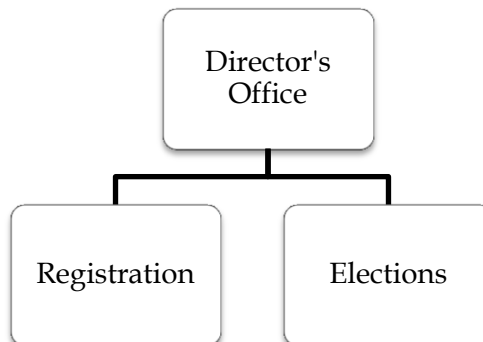
Elections - Description

The Registration & Elections Department serves under the supervision of the DeKalb County Board of Registration & Elections. This Board has five members; two each, appointed by the Democratic and Republican parties and a fifth member who is selected by the other four. The Board serves as the Election Superintendent as well as the Registrar as defined in O.C.G.A Title 21. The Department is charged with the maintenance of the electors list for all registered voters in DeKalb and the conduct of elections for the county and municipalities located wholly within the County. Administrative functions include making election calls, garnering approval for polling places and precinct boundaries, budget administration, response to Open Records Act requests, and overall functions that cross division lines. The Department is divided into two Divisions - Registration and Elections.

The Registration Division is primarily responsible for ongoing maintenance of the list of electors. This includes: registration of new voters; processing voter changes including name and addresses; removal of voters as allowed by statute; processing county transfers; processing duplicate applications; notification of voters of questions of eligibility; processing scheduled voter purges; and digitizing of voter registration applications.

The Elections Division is primarily responsible for the conduct of elections. This includes serving as county filing officer for ethics reporting; administration of polling places including Americans with Disabilities Act (ADA) accessibility; maintenance of precinct boundary lines; selection, training and supervision of poll workers; qualifying of candidates; administration of absentee mail voting; management of main office advance voting site; service, maintenance and testing of voting equipment; ballot preparation; and election tabulation.

Elections - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Elections – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 2,877,222	\$ 905,672	\$ 2,338,068	\$ 1,427,785
52 - Purch / Contr Svcs	\$ 543,690	\$ 332,399	\$ 407,361	\$ 404,958
53 - Supplies	\$ 191,423	\$ 36,086	\$ 82,588	\$ 61,000
54 - Capital Outlays	\$ 188,070	\$ 52,300	\$ 16,924	\$ 67,684
55 - Interfund Charges	\$ 9,229	\$ 1,520	\$ 25,945	\$ 5,183
Expense Total	\$ 3,809,634	\$ 1,327,977	\$ 2,870,885	\$ 1,966,610

Elections – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02910 - Registrar	\$ 1,022,930	\$ 871,715	\$ 946,058	\$ 986,883
02920 - Elections	\$ 1,509,221	\$ 408,474	\$ 855,405	\$ 575,686
02922 - Election Workers	\$ 1,277,484	\$ 47,789	\$ 1,069,423	\$ 404,041
Expense Total	\$ 3,809,634	\$ 1,327,977	\$ 2,870,885	\$ 1,966,610

Elections – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	14	14	14	14
Average Filled / Funded	13	14	13	14

Elections – Goals and Objectives

Goal #1: Process Voter Registration applications including digitization of records, name and address changes, deletions, and no contact confirmations. Maintain voter records to ensure accurate information is available for conducting elections and for stakeholders, including the Secretary of State, Department of Justice, candidates and officials, public and media.

Objective #1A: Continually maintain and update original voter registration records so that accurate statistics and current information are available for the Secretary of State, US Department of Justice, candidates and the public.

Objective #1B: Process voter registration applications in a timely manner to comply with federal and state mandates.

Objective #1C: Educate the citizens of DeKalb County on changes in election laws and increase voter confidence in the integrity of the election process.

Goal #2: Operate absentee polls for 10 municipal elections and 1 countywide special election.

Objective #2A: Operate absentee/advance polls for 11 elections and explore addition of municipal early voting sites.

Objective #2B: Identify potential early voting sites in preparation for 2016 election year.

Objective #2C: Utilize mechanization to successfully process anticipated increase in mail volume without increase in labor cost.

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Objective #2D: Continually review early voting needs to identify best locations for sites.

Goal #3: Recruit and train poll officials and election workers to support 10 municipal elections and one special election in accordance with applicable state and federal law.

Objective #3A: Recruit technically proficient poll officials and election workers to conduct elections and perform election support operations.

Objective #3B: Implement web-based training for managers and ExpressPoll clerks to save labor costs for trainers.

Objective #3C: Conduct training for election support personnel on logic and accuracy testing procedures and Election Night support.

Goal #4: Manage election warehouse to perform mandated maintenance functions, to maintain inventory controls as mandated by State Election Board (SEB) rules and to supply equipment for 11 elections including poll official training, early and absentee voting and Election Day polling places.

Objective #4A: Perform quarterly inventories and inspection of all election equipment.

Objective #4B: Account for all election electronic equipment before and during delivery.

Objective #4C: Pack supplies and equipment to ensure each poll is sufficiently and accurately provisioned.

Elections – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Registered voters.	475,486	455,716	470,243	450,000 (Est)
New registered voters.	38,513	29,349	41,025	25,000 (Est)
Registration cards scanned.	73,421	98,563	83,125	100,000 (Est)
Name and address changed.	35,669	27,282	38,298	25,000 (Est)
Deletions and transfers.	61,154	28,670	60,621	30,000 (Est)
Total # of precincts.	189	189	189	189 (Est)
Total # countywide elections.	4	0	3	0 (Est)
Total # municipal/special elections.	5	11	3	13 (Est)
Total # poll workers trained.	3,226	151	2,756	500 (Est)
Voter turnover %.	73%	18%	53%	20% (Est)

Elections – Points of Interest

- Implemented ethics filing software to improve departmental efficiency and facilitated filings for officials and candidates.
- Work with IT to revamp voter statistical reports that were rendered inoperable by State mechanization.
- Rearranged precinct combo codes to facilitate election for two new incorporations.
- Successfully conducted elections while operating within budget limitations.
- Provided national training for two division managers.
- The 2015 budget decreased significantly because of a non-election year.

Ethics Board

Ethics Board - Mission Statement

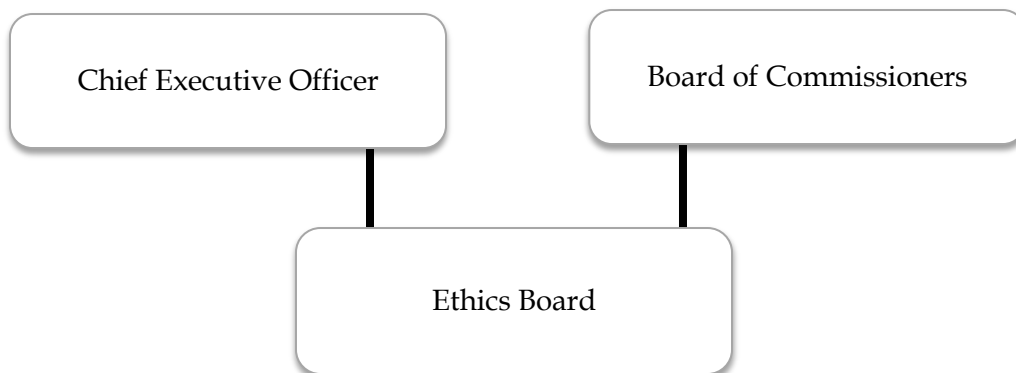
The mission of the Board of Ethics is to increase citizen confidence in government by providing a mechanism to investigate questions involving the integrity of actions taken by public officials.

Ethics Board - Description

Effective January 1, 1991, DeKalb County was required to create and fund a Board of Ethics as approved by County voters in November 1990. The Board is composed of seven citizens of DeKalb County: two members are appointed by the Chief Executive Officer and five members are appointed by the Board of Commissioners. The members of the Board of Ethics serve without compensation and provide for their own internal organization. Even though it is considered to be a department of county government and as such is authorized to employ its own staff and clerical personnel subject to budgetary requirements and merit system regulations, the Board is completely independent, and is not controlled or supervised by the Chief Executive Officer, the Board of Commissioners, or any other officer, department, or agency of County government.

Duties of the Board include the following: 1) the establishment of procedures governing its organization; 2) the rendering of opinions with respect to the interpretation of the Ethics Code to all persons seeking advice as to whether or not a particular action constitutes a violation of it; 3) the prescribing of forms for disclosures required by the Ethics Code and making the information disclosed available to the public; 4) the hearing of complaints of Ethics Code violations; and 5) the conducting of investigations as necessary to determine whether or not violations have occurred.

Ethics Board - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Ethics Board – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 70,641	\$ 215,242
Expense Total	\$ 0	\$ 0	\$ 70,641	\$ 215,242

Ethics Board – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
00701 - Board of Ethics	\$ 0	\$ 0	\$ 70,641	\$ 215,242
Expense Total	\$ 0	\$ 0	\$ 70,641	\$ 215,242

Ethics Board – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	0	0	3	3
Average Filled / Funded	0	0	0	3

Ethics Board – Goals and Objectives

Goal #1: To meet quarterly during 2015 with at least the minimum quorum of four members.

Objective #1A: March 3, 2015 meeting.

Objective #1B: May 14, 2015 meeting.

Objective #1C: August 13, 2015 meeting.

Objective #1D: November 12, 2015 meeting.

Goal #2: To consider timely requests for advisory opinions at the next regularly scheduled meeting.

Objective #2A: Requests made no later than ten days prior to the meeting are considered.

Goal #3: To place all timely written complaints on the agenda of the next regular meeting.

Objective #3A: Written complaints received no later than ten days prior to the meeting are placed on the agenda.

Ethics Board – Performance Measures

The Ethics Board was reconfigured in 2014. Performance criteria and measurements are still in the development stage at this time.

Ethics Board – Points of Interest

- The Board of Ethics was created by the passage of Senate Bill 590 in 1990 and was approved by voters in November of that year.
- Subsequent to a 2013 civil grand jury report, the FY2014 budget for the Board of Ethics was increased over the level of previous years to allow for higher fees for attorneys and investigators and to begin the process of hiring a staff of three positions. The FY2015 budget provides full-year funding for those positions.

Executive Assistant (Also Chief Operating Officer)

Executive Assistant/COO - Mission Statement

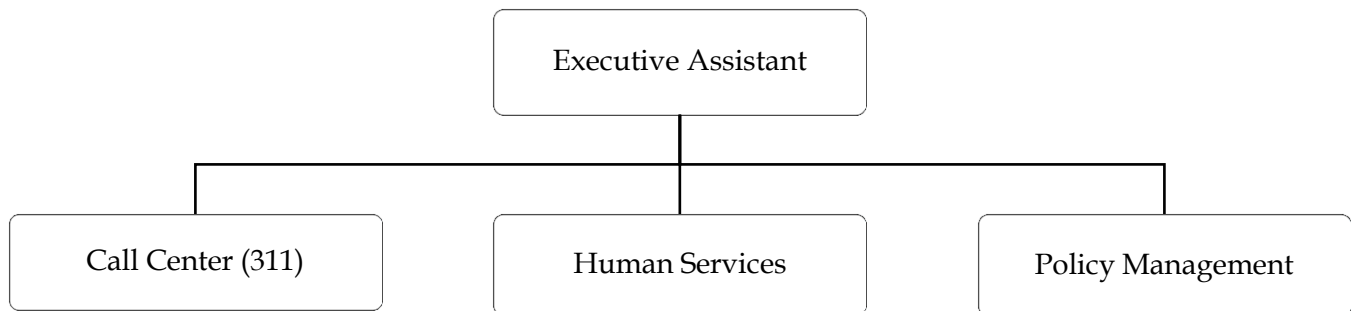
Our mission is to conscientiously serve our community and our citizens in a dynamic world; to protect and enhance the general health, safety, and well-being of DeKalb County stakeholders; to attract and develop talented people in a work environment that are inspired to serve the public with integrity, innovation, high standards, and respect; to make the most of our resources; to create, foster, and maintain the best possible quality of life; to invest in the future.

Executive Assistant/COO - Description

The Executive Assistant Department was created in the 2014 Budget in order to facilitate a reorganization of certain functional areas in a number of departments under the authority of the Chief Executive Officer. Positions, and related operating budgets, from the Operations cost center of the Chief Executive Officer’s Department and the Information Technology’s telecommunications cost centers were transferred to the new department.

The Office of the Executive Assistant/COO ensures the successful achievement of the organization’s mission and strategic initiatives by providing leadership, oversight, evaluation and direction for the general administrative and operational services and programs of the organization through planning, organizing and directing the various functions. The department provides the day-to-day comprehensive direction, supervision and guidance to the department heads reporting directly to the CEO as established under the Organizational Act of 1984. The Office of the Executive Assistant/COO provides the assurance that DeKalb County government is functioning in a proper, effective, and legal manner.

Executive Assistant/COO - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Executive Assistant – (General) by Common Object Groups

	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 626,429	\$ 1,100,145
52 - Purch / Contr Svcs	\$ 147,997	\$ 277,340
53 - Supplies	\$ 4,513	\$ 1,419
54 - Capital Outlays	\$ 1,702	\$ 0
Expense Total	\$ 780,641	\$ 1,378,904

Executive Assistant – Financials (General) by Cost Center

	FY14 Unaud	FY15 Budget
00410 - Executive Assistant	\$ 780,641	\$ 1,378,904
Expense Total	\$ 780,641	\$ 1,378,904

Executive Assistant – Positions

	FY 12	FY13	FY14	FY15 Budget
Full-Time Positions				
Average Authorized	0	0	12	14
Average Filled / Funded	0	0	9	14

Executive Assistant – Goals and Objectives

Goal #1: Continue to improve service efficiency and levels of service.

Objective #1A: Change staffing configurations or staffing levels.

Objective #1B: Develop a comprehensive implementation plan of change commitments.

Objective #1C: Establish a function within the Executive Assistant Department to improve delivery of administrative services by Finance, Human Resources, Information Technology, Purchasing and Contracting, and Facilities Management.

Objective #1D: Develop plan for the implementation of Managed Competition (outsourcing/insourcing).

Goal #2: Improve the responsiveness and transparency of government.

Objective #2A: Use technology and enhancements that would improve effectiveness and efficiency.

Objective #2B: Consolidate department reporting into a countywide dashboard.

Goal #3: Improve management’s ability to provide oversight and report to the community on the quality of services provided.

Objective #3A: Review services provided and their appropriateness.

Objective #3B: Assess methods of service delivery and implement changes.

Objective #3C: Develop performance management system.

Goal #4: Implement a comprehensive grant management system to increase total grant funding increase total grant funding.

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Objective #4A: Increase the number of competitive grants applied for by all county departments

Objective #4B: Implement changes to the county’s cost allocation plan.

Objective #4C: Develop a comprehensive grants management plan.

Objective #4D: Collaborate with all county departments to identify and apply for grant opportunities.

Goal #5: Reduce the cost of government.

Objective #5A: Develop plan to Implement the Organizational Efficiency Study recommendations based on identified impacts of annexations and incorporations.

Objective #5B: Define core county services and align services to meet the changing service requirements.

Objective #5C: Develop plan for implementation of Managed Competition (outsourcing/insourcing).

Goal #6: Continue leadership development training to improve accountability.

Objective #6A: Implement standards to measure training effectiveness and outcomes.

Objective #6B: Establish performance measures to assess adherence to established goals.

Executive Assistant – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Generate new grant funding to the General Fund through cost allocation plan implementation	N/A	N/A	\$462,890	\$1,439,037
Amount of new competitive grants	N/A	\$600,000	\$1,243,374	\$1,000,000
311 Calls Handled	N/A	61,447	67,412	67,412
Answer 90% of calls within 30 seconds or less.	N/A	95%	93%	95%
311 Customer Records Created	N/A	35,741	45,000	50,000
100% department completion of Business Plans and Action Plans	N/A	26	26	26
BOC agenda items submitted	N/A	575	550	600
Number of contracts approved	N/A			
Hours of Leadership Development Training conducted	N/A	16	16	30
Attend 12 citizen Advisory Board monthly meetings.	N/A	12	12	12
Develop legislation for BOC approval.	N/A	N/A	N/A	2

2015 Budget Document – DeKalb County, Georgia

Executive Assistant – Points of Interest

- The Executive Assistant Department was created with the adoption of the 2014 Budget.
- Increase the awareness and use of the County’s EthicsPoint hotline (established in 2014) for county employees to ensure ongoing integrity in all aspects of the County’s operations.
- Continue expansion of the transparency web site by increasing data sharing with the public.
- Implemented countywide grants tracking application to assist in the identification and application of grants.
- Efficiency Studies initiated to enhance the County’s operations and costs.
 - Facilities Management Space Study – Complete.
 - Brokerage Services – Complete.
 - Matrix Consulting – Permits – Complete.
 - Matrix Consulting – Operational Efficiencies – Complete.
 - Veolia Watershed Management –In process since 2014.
 - Water and Sewer Billing Customer Services Project – Complete.
 - Archer Pay and Compensation – Completion due date August 2015.

Facilities Management

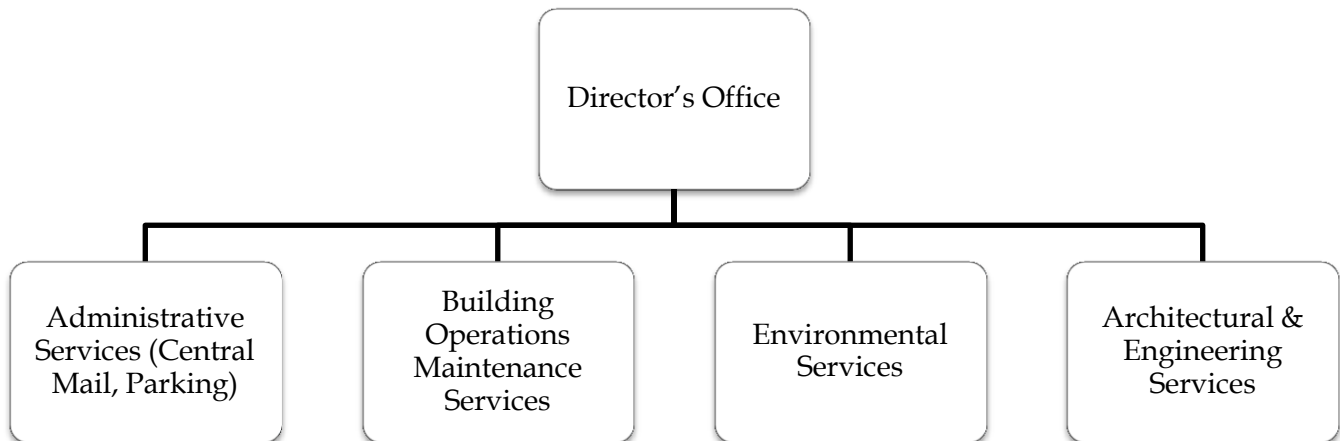
Facilities Management - Mission Statement

The mission of Facilities Management is to develop and maintain a customer-focused organization with attention to the safety, comfort, aesthetics, image and functionality of county facilities through efficient service delivery by skilled and responsive staff, contractors, vendors and outstanding leadership.

Facilities Management - Description

Facilities Management provides services through four of its Divisions: Building Operations and Maintenance Division is responsible for complete building functionality management, building repairs, and maintenance including structural, and non-structural systems, electrical, plumbing, Heating Ventilation Air Conditioning (HVAC), key and lock system and building access control. Environmental Services Division keeps 51 county owned and leased buildings clean and free from insects and other pests using in-house staff and contractors. Architectural & Engineering Division provides architectural and engineering support in construction of new building, major renovations, demolition and departmental relocations. Administrative Division manages County Parking lots and Decks, County Central Mail Service and manages County property leases, and disposal of County Properties.

Facilities Management - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Facilities Management – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 3,189,429	\$ 2,886,505	\$ 3,194,446	\$ 3,647,430
52 - Purch / Contr Svcs	\$ 6,565,912	\$ 5,951,752	\$ 5,343,959	\$ 7,020,954
53 - Supplies	\$ 4,967,973	\$ 5,578,202	\$ 4,194,450	\$ 4,094,864
54 - Capital Outlays	\$ 0	\$ 0	\$ 0	\$ 802,210
55 - Interfund Charges	\$ 769,703	\$ 27,149	\$ (329,448)	\$ (2,218)
58 - Debt Service	\$ 1,218,357	\$ 1,243,535	\$ 1,270,081	\$ 1,270,081
Expense Total	\$ 16,711,373	\$ 15,687,142	\$ 13,673,488	\$ 16,833,321

Facilities Management – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
01110 - Administration	\$ 787,219	\$ 514,565	\$ 488,702	\$ 940,061
01120 - General Maintenance &	\$ 6,364,604	\$ 5,105,692	\$ 5,848,114	\$ 8,017,034
01130 - Environmental Services	\$ 2,003,143	\$ 1,744,411	\$ 908,621	\$ 1,366,452
01140 - Utilities And Insurance	\$ 6,991,007	\$ 7,796,373	\$ 5,902,316	\$ 5,946,692
01160 - Security	\$ 256	\$ 0	\$ 0	\$ 0
01170 - Architectural & Engineer	\$ 565,144	\$ 526,101	\$ 525,735	\$ 563,082
Expense Total	\$ 16,711,373	\$ 15,687,142	\$ 13,673,488	\$ 16,833,321

Facilities Management – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	58	58	58	64
Average Filled / Funded	51	46	45	52

Facilities Management – Goals and Objectives

Goal #1: Initiate four-year plan to upgrade County Facilities to Americans with Disabilities Act (ADA) Compliance

Objective #1A: Start four year (2015-2018) Upgrades to County facilities to meet ADA requirements.

Objective #2A: Complete 25% of the ADA upgrades identified in the DeKalb County ADA Transition Plan.

Goal #2: Improve surplus warehouse operations and generate additional revenue.

Objective #2A: Improve surplus warehouse operations by establishing an efficient inventory system and tracking and recording items that are coming in and going out.

Objective #2B: Generate additional revenue for the department by allowing County employees to purchase surplus items.

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Facilities Management – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Square Footage Maintained	4,913,788	4,765,726	4,867,812	4,931,783
Maintenance Cost Per Square Foot	\$1.07	\$1.22	\$1.65	\$1.62
Number of Facilities	255	266	272	274
Construct. Renovation (Square Feet)	1,767,166	1,300,000	1,280,000	1,320,000
Custodial Sq. Footage	1,831,459	1,388,043	1,417,817	1,481,788
Work Order Requests Generated	7,126	7,259	8,190	9,122

Facilities Management – Points of Interest

- Facilities Management plans to complete the Callaway Building Tenant Relocation before March 2016.
- The 2015 budget includes \$800,000 for the County Facilities Master Plan. This project will outline the future facilities needs for the county. Implementing the plan will likely require significant non-recurring funding in future years; however, full implementation of the plan should create operating efficiencies. The cost impact of implementation cannot be estimated until the plan has been created.
- Facilities Management is responsible for managing the capital project for the Maloof Building elevator renovation, which is funded in the Contributions to Capital section of the budget. This project will reduce ongoing maintenance on the elevators and reduce downtime on the elevators; however, an estimated cost saving has not been determined.
- Facilities Management plans to make significant progress in installing backflow preventers to County facilities. This project is funded in the Contributions to Capital section of the budget. The backflow preventers are preventative measures so an estimated cost saving cannot be determined.

Finance

Finance - Mission Statement

The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County and direct the activities of the Grants and Capital Division, Treasury Division, Office of the Controller, Division of Internal Audit and Licensing, Division of Risk Management and Employee Services and the Utility Customer Operations Division.

Finance - Description

The Office of the Director is responsible to the Chief Executive Officer regarding the fiscal status of County-controlled funds, and serves in an administrative and advisory capacity on related matters. The Director serves as the Chief Financial Officer to the CEO and the Board of Commissioners.

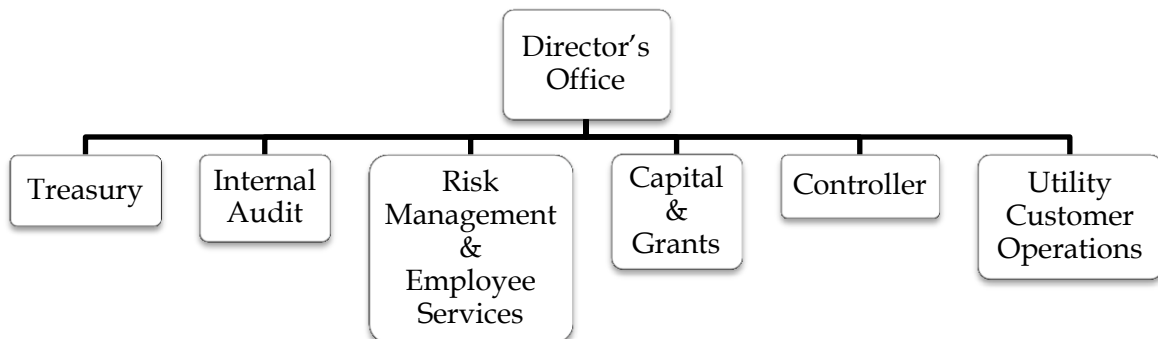
The Grants and Capital Division acts as the County’s liaison on all matters related to the application of grants and capital. The Treasury Division handles cash and debt management functions. The Division manages the revenue collection for all departments and the investment of funds.

The Office of the Controller is responsible for the central accounting and accounts payable activity for the County. The Division is also responsible for the Comprehensive Annual Financial Report. The Division of Internal Audit and Licensing provides an independent appraisal of County operations to ensure compliance with laws, policies, and procedures.

The functions of the Division of Risk Management and Employee Services entail identification of pure risk exposure, consulting, employee training, processing insurance or self-funding to pay for losses, and administration of worker’s compensation claims. Employee Services is responsible for payroll, pension, system administration, and employee benefits.

The Utility Customer Operations Division’s collaborative and primary function is to produce accurate and timely County water and sewer bills while providing a superior level of customer service. Functions of this Division include water meter reading, quality assurance, issue resolution, revenue protection and a customer contact center. Some cost for sanitation billing is covered in Finance.

Finance - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Finance – Financials (General) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 4,879,968	\$ 4,534,133	\$ 5,888,981	\$ 6,830,929
52 - Purch / Contr Svcs	\$ 208,290	\$ 360,800	\$ 519,773	\$ 1,319,989
53 - Supplies	\$ 63,244	\$ 54,645	\$ 152,138	\$ 92,670
54 - Capital Outlays	\$ 26,815	\$ 37,902	\$ 5,222	\$ 1,450
55 - Interfund Charges	\$ 292,613	\$ 259,561	\$ (812,467)	\$ (809,632)
61 - Other Fin. Uses	\$ 0	\$ 148,364	\$ 250,000	\$ 200,000
Expense Total	\$ 5,470,930	\$ 5,395,405	\$ 6,003,648	\$ 7,635,406

Finance – Financials (Water & Sewer Operating Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 4,386,185	\$ 4,498,310	\$ 3,652,205	\$ 6,081,660
52 - Purch / Contr Svcs	\$ 1,526,603	\$ 1,424,224	\$ 1,366,945	\$ 2,185,967
53 - Supplies	\$ 122,940	\$ 122,967	\$ 71,908	\$ 98,500
54 - Capital Outlays	\$ 35,373	\$ 28,472	\$ 31,120	\$ 50,660
55 - Interfund Charges	\$ 55,088	\$ (250,178)	\$ 1,699,293	\$ (192,732)
Expense Total	\$ 6,126,189	\$ 5,823,795	\$ 6,821,471	\$ 8,224,055

Finance – Financials (Sanitation Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
55 - Interfund Charges	\$ 195,060	\$ 203,973	\$ 318,684	\$ 223,722
Expense Total	\$ 195,060	\$ 203,973	\$ 318,684	\$ 223,722

2015 Budget Document – DeKalb County, Georgia

Finance – Financials (General) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02110 - Office Of The Director	\$ 710,449	\$ 698,905	\$ 1,280,527	\$ 1,701,021
02120 - Accounting Services	\$ 907,671	\$ 905,507	\$ 775,955	\$ 520,084
02122 - Treasury	\$ 0	\$ 0	\$ 0	\$ 1,538,852
02124 - Records And Microfilmi	\$ 119,972	\$ 136,783	\$ 222,505	\$ 251,709
02130 - Revenue Collections - G	\$ 311,704	\$ 271,348	\$ 384,663	\$ 205,476
02135 - Parking Deck	\$ 0	\$ 148,364	\$ 0	\$ 0
02140 - Internal Audit	\$ 544,242	\$ 483,642	\$ 450,927	\$ 751,152
02150 - Budget & Grants	\$ 887,497	\$ 907,395	\$ 948,330	\$ 483,248
02160 - Risk Management	\$ 1,989,396	\$ 1,843,461	\$ 1,940,741	\$ 2,183,864
Expense Total	\$ 5,470,930	\$ 5,395,405	\$ 6,003,648	\$ 7,635,406

Finance – Financials (Water & Sewer Operating) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02132 - Revenue Collections - W	\$ 6,126,189	\$ 5,823,795	\$ 6,821,471	\$ 8,224,055
Expense Total	\$ 6,126,189	\$ 5,823,795	\$ 6,821,471	\$ 8,224,055

Sanitation Finance- Financials (Enterprise Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02133 - Revenue Collections - S&S	\$ 195,060	\$ 203,973	\$ 318,684	\$ 223,722
Expense Total	\$ 195,060	\$ 203,973	\$ 318,684	\$ 223,722

Finance – Positions (General Fund)

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	75	72	90	95
Average Filled / Funded	67	61	77	95

Finance – Positions (Water & Sewer Operating Fund)

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	98	98	98	100
Average Filled / Funded	92	92	81	100

2015 Budget Document – DeKalb County, Georgia

Finance – Goals and Objectives

- Goal #1: Reduce the number of days to produce the Comprehensive Annual Financial Report (CAFR).
 Objective #1A: Reconcile balance sheet accounts prior to year end.
 Objective #2B: Proactive in analytical review.
 Objective #3C: Provide trial balance to auditors by March 15th.
- Goal #2: Timely reporting of reimbursement requests and financial reports to Capital and Grants.
 Objective#2A: Monitor and audit draw requests.
 Objective#2B: Conduct site visits to observe & document departmental procedures.
 Objective#2C: Validate expenditures and allowable costs per Federal and State agencies.
- Goal #3: Fully complete transition from SunTrust to Wells Fargo.
 Objective #3A: Complete lockbox initiatives.
 Objective #3B: Complete desktop initiatives.
 Objective #3C: Have all necessary participants integrated into Wells Fargo CEO.
- Goal #4: To bill all water & sewer and miscellaneous accounts accurately and timely.
 Objective #4A: Resolve all audit and billing issues timely.
 Objective #4B: Collect in excess of 96% of water & sewer accounts billed on time.
 Objective #4C: Establish measurable benchmarks for the audit team.

Finance – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Amount of Voucher Checks Written	\$643,304,951	\$630,793,128	\$659,235,000	\$670,000,000
Invoices Entered	76,695	77,903	77,063	77,000
Number of Sanitation Accounts (Commercial only)	6,477	6,573	6,611	6,703
Number of Sanitation Billings (Commercial only)	80,934	75,475	89,410	90,661
Number of Water Billings	1,505,610	1,571,607	1,511,509	1,531,270
Projects-Audits (Quantity)	66	23	56	100
Workers Compensation Claims	787	889	675	600
Pension & Payroll Checks	48,733	35,187	44,266	41,600
Direct Deposit-Payroll & Pension	183,176	190,189	40,005	198,302
Records Transferred (Cubic Feet)	2,500	6,450	3,640	4,186
File Requested/Refiles	55,650	66,000	40,005	48,006

2015 Budget Document – DeKalb County, Georgia

Finance – Points of Interest

- DeKalb County issued a Tax Anticipation Note (TAN) of \$74.5 million in 2015, continuing a steady annual reduction from the 2012 TAN of \$157 million. Moody’s Investors Services (Moody’s) assigned the 2015 TAN a MIG-1 rating and Fitch Ratings assigned the “F1+” rating, both of which are highest ratings available for this category.
- DeKalb County’s General Obligation bonds are rated Aa3 by Moody’s Investors Services and AA- by Fitch Ratings. The County’s Water & Sewer bonds are rated AA-/A+ by Standard & Poor’s, Aa3 by Moody’s Investors Services and AA- by Fitch Ratings.
- The Finance Department has been awarded the Government Finance Officers’ Association (GFOA) Distinguished Budget Award for the past 27 years. In addition, the GFOA has awarded the Finance Department the Certificate of Achievement for excellence in financial reporting for the past 39 years.
- Utilizing a project management approach, the Finance Department successfully submitted the 2014 Comprehensive Annual Financial Report (CAFR) and Schedule of Expenditures of Federal Awards (SEFA) ahead of schedule and reduced overall audit findings and management points by 27 percent.
- In the 2015 Budget, (2) Parking Deck Attendant position was transferred to Facilities Management and (9) positions were transferred to the newly formed Budget Office.
- The 2015 Budget for the Finance Department includes \$200,000 for Oracle implementation. The implementation of this project should create operating efficiencies; however, an estimated cost saving has not been determined.
- The Finance Department is transforming the customer experience for the utility billing (water & Sewer, commercial sanitation, airport, etc.) operations.
 - The call center has improved the speed of answer of the inbound call such that approximately 80% of the calls are answered within 60 seconds.
 - The call center is now open from 7:00AM to 7:00PM from Monday to Friday (excluding holidays) to better serve our customers during at more convenient times.
 - Improved water and sewer bill payment options were expanded to 70+ satellite payment locations (Kroger, Citgo, Walmart, etc.) around the County which provide additional payment options for customers. These locations have seen a significant increase in visitors in the last six months, affording customers an easy option to pay where they shop.
 - Consumption graphs have been added to the billing statements in the interim. Later this year, we will re-design the entire bill layout to make it more customer friendly and also add on-line customer portals to enable customers to view their bills and billing history on-line.
 - Automated the mail-in water and sewer billing payments by implementing an off-site lockbox, allowing for an interface directly between banking operations, the lockbox and the utility billing system.

Fire

Fire - Mission Statement

DeKalb County Fire Rescue Department exists to provide our community with the highest level of life and property protection, risk reduction, emergency response, with a commitment to superior customer service, professionalism, and safety.

Fire - Description

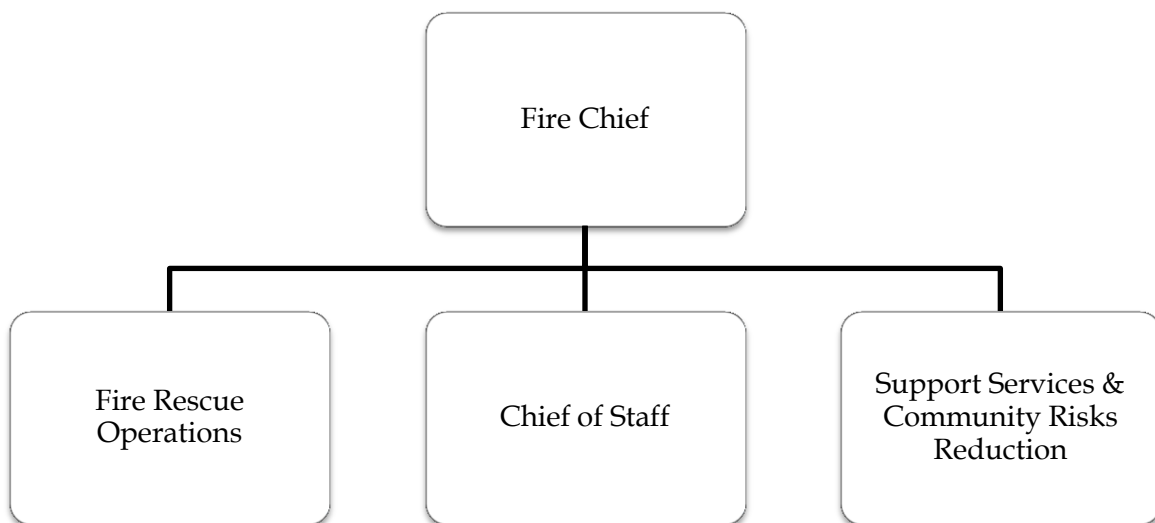
The Fire Rescue Department provides emergency response to medical emergencies, fire emergencies, hazardous materials incidents, technical rescue, aircraft distress, tactical emergencies, and Special Weapons and Tactics (SWAT) medic operations. The department provides the full range of fire services including the rapid deployment to emergencies, fire inspections, and investigations, and the support activities of administration, training, and station maintenance.

The department manages a Fire Rescue Academy, Technical Services activities, and the Fire Marshal's division. The Fire Rescue Academy is responsible for all basic training of fire recruits, advanced in-service training of fire personnel and the continual development of course material. Technical Services supports Fire & Rescue Services through the management of information, budget, maintenance, vehicle, and equipment. The Fire Marshal division is responsible for the enforcement of all fire codes. This division responds to all complaints of fire hazards and reviews all site plans for compliance with the fire code.

These functions are supported by twenty six (26) fire stations, and utilize 54 emergency response units. Other programs provided by Fire Rescue include fire administration, arson investigations, and public education regarding fire prevention, fire safety, and injury prevention.

The Fire Rescue Department's funding comes from the county's Fire Fund (84%) and the county's general fund (16%). Personnel are certified Emergency Medical Technicians and are qualified to operate advanced life support systems, providing immediate life saving techniques. All rescue personnel must meet qualifications as established by the State Department of Human Resources and the State Board of Medical Examiners.

Fire - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Fire – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 8,357,557	\$ 7,394,676	\$ 7,508,068	\$ 7,734,674
52 - Purch / Contr Svcs	\$ 86,054	\$ 64,643	\$ 67,260	\$ 255,225
53 - Supplies	\$ 327,231	\$ 143,583	\$ 52,797	\$ 87,595
54 - Capital Outlays	\$ 0	\$ 0	\$ 0	\$ 31,000
55 - Interfund Charges	\$ 1,262,830	\$ 988,414	\$ 304,803	\$ 819,366
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 103,500
Expense Total	\$ 10,033,672	\$ 8,591,315	\$ 7,932,928	\$ 9,031,360

Fire – Financials (Fire Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 38,578,687	\$ 37,050,446	\$ 38,248,843	\$ 39,222,855
52 - Purch / Contr Svcs	\$ 957,589	\$ 623,547	\$ 621,717	\$ 1,304,013
53 - Supplies	\$ 2,995,360	\$ 1,064,301	\$ 1,414,607	\$ 1,348,792
54 - Capital Outlays	\$ 76,605	\$ 56,205	\$ 25,811	\$ 21,940
55 - Interfund Charges	\$ 5,209,008	\$ 4,391,210	\$ 6,631,589	\$ 6,866,760
61 - Other Fin. Uses	\$ (113,887)	\$ 0	\$ 0	\$ 0
Expense Total	\$ 47,703,361	\$ 43,185,710	\$ 46,942,567	\$ 48,764,360

Fire – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04930 - Rescue Services	\$ 10,033,672	\$ 8,591,315	\$ 7,932,928	\$ 8,725,810
04935 - DeKalb Emergency Mgt	\$ 0	\$ 0	\$ 0	\$ 305,550
Expense Total	\$ 10,033,672	\$ 8,591,315	\$ 7,932,928	\$ 9,031,360

Fire – Financials (Fire Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04922 - Training	\$ 13,733	\$ 9,505	\$ 7,176	\$ 0
04923 - Administration	\$ 32,647	\$ 24,328	\$ 10,480	\$ 0
04924 - Fire Marshal	\$ 28,869	\$ 156	\$ 0	\$ 0
04925 - Operations	\$ 46,571,392	\$ 42,566,389	\$ 46,078,289	\$ 48,764,360
04942 - Interfund Support	\$ 1,056,720	\$ 585,332	\$ 846,622	\$ 0
Expense Total	\$ 47,703,361	\$ 43,185,710	\$ 46,942,567	\$ 48,764,360

2015 Budget Document – DeKalb County, Georgia

Fire (General Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	158	140	140	140
Average Filled / Funded	117	109	109	105

Fire (Fire Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	609	644	648	650
Average Filled / Funded	550	514	538	579

Fire – Goals and Objectives

Goal #1: Improve response capabilities by staffing all ladder trucks with a minimum of four firefighters and enhance special operations.

Objective #1A: Increase daily minimum staffing by 8%.

Objective #1B: In order to initiate Dive-Rescue Team, train eight firefighters to the level of Open Water Certification.

Objective #1C: Create and identify leadership for the special operations office.

Goal #2: Expedite the fire code inspection process and improve the customer's experience.

Objective #2A: Reduce the overall processing time from plan submittal to issued permit.

Objective #2B: Fill vacant inspections supervisor position.

Objective #2C: Achieve a 95% average for 24-hour final inspection turn around.

Goal #3: Initiate Agency Accreditation process and complete Insurance Services Office (ISO) evaluation.

Objective #3A: Identify three Battalion Chiefs to assist in managing the ISO and accreditation processes.

Objective #3B: Identify key areas in the updated fire suppression ratings schedule where the points can be maximized.

Objective #3C: Become a registered agency for departmental accreditation with the Center for Public Safety Excellence.

Goal #4: Improve community risk reduction outreach.

Objective #4A: Implement smoke alarm distribution program.

Objective #4B: Conduct two annual car seat safety checks.

Objective #4C: Increase community contact by 3%.

2015 Budget Document – DeKalb County, Georgia

Fire- Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Number of 911 calls processed.	98,256	101,202	106,262	111,575 (Est)
Fires investigated.	316	326	345	350 (Est)
Arson arrest.	25	20	30	30 (Est)
Number of plans received by fire marshal.	2,734	3,992	4,282	3,900 (Est)
Number of mandated inspections completed by fire marshal.	552	552	905	1,203 (Est)
Fire dispatch calls.	19,497	21,194	22,254	22,922 (Est)
Rescue medical calls.	78,759	80,008	84,008	86,528 (Est)
Aggregate number of vehicle responses.	246,647	250,229	262,740	270,623 (Est)
Average response time per call- in seconds (high priority calls).	255	364	408	396 (Goal)
Number of generated inspections.	10,402	6,848	7,149	7,506 (Est)

Fire - Points of Interest

- Completed 63% more mandated fire inspections than previous calendar year.
- Completed 95% of Fire Inspection requests within one business day.
- Trained over 96,000 citizens on fire safety and fire prevention activities.
- Established a protocol to complete on-site night time inspections on a monthly basis.
- Added nine new replacement pumpers to fleet.
- Trained ten firefighters on specialized airport firefighting techniques and operations.
- Conducted department wide training on ethics in the procurement process.
- Revised new employee processing to enable the department to obtain federal On-The-Job Training grant funds.
- Initiated the Advanced Emergency Medical Technician program for firefighters, with 28 employees completing the program at 100% pass rate.
- Began the Request for Proposal (RFP) process to identifying a vendor to establish tests and protocols for promotions, particularly to the rank of Fire Captain.
- The 2015 budget projected planned attrition of 35 positions (\$2,726,915- Fire Fund) and 10 positions (\$905,375- General Fund).

Fleet Management

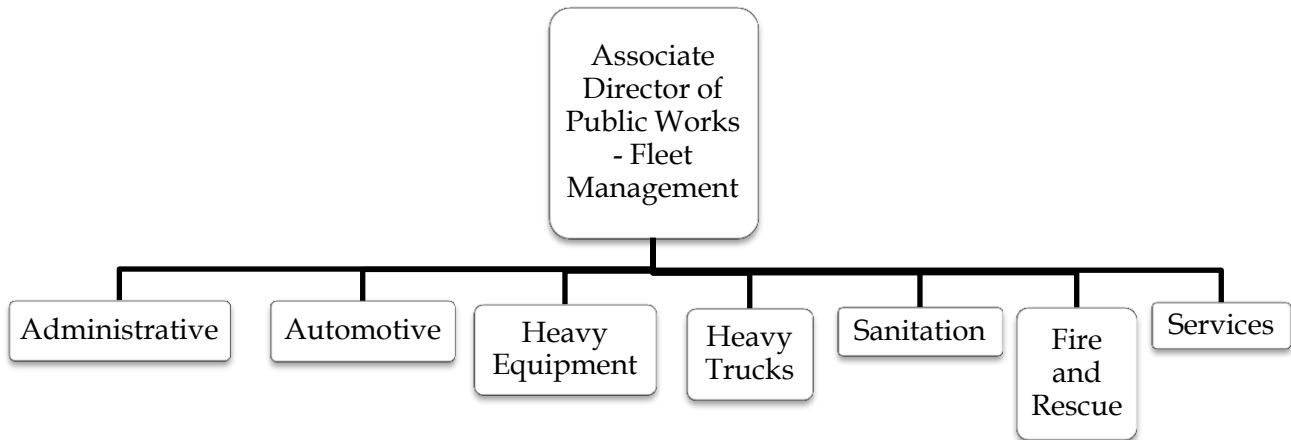
Fleet Management - Mission Statement

The mission of Fleet Management is to provide preventive maintenance and repair services, vehicle replacements, and fuel administration to maintain a highly functional, efficient, and economical fleet operation to support vehicle-using departments.

Fleet Management - Description

Fleet Management is comprised of seven divisions: the Administrative Division, which is responsible for personnel and accounting functions; the Automotive Division, which is responsible for maintaining all cars and pickup trucks with gross vehicle weights of up to 13,000 lbs., including wrecker services, fuel and lube services; the Heavy Equipment Division, which is responsible for off road equipment, all vehicles located at Seminole Landfill, and the Body Shop; the Heavy Truck Division, which is responsible for all trucks with a gross weight over 13,000 lbs.; the Sanitation Division, which is responsible for all Sanitation Department units with a gross weight of over 13,000 lbs. and includes the welding shop and lube bay for heavy trucks; The Fire Rescue Division, which is responsible for providing maintenance on all fire and rescue equipment with a gross weight of over 13,000 lbs.; and the Services Division, which is responsible for the Tire Shop and Parts Operations.

Fleet Management - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Fleet Management – Financials (Vehicle Maintenance Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 7,813,688	\$ 7,949,406	\$ 8,817,657	\$ 9,211,106
52 - Purch / Contr Svcs	\$ 3,918,574	\$ 3,511,013	\$ 3,806,655	\$ 4,259,161
53 - Supplies	\$ 20,803,354	\$ 20,256,765	\$ 19,965,392	\$ 16,312,864
54 - Capital Outlays	\$ 14,844	\$ 17,445	\$ 14,772	\$ 11,600
55 - Interfund Charges	\$ 411,785	\$ 393,301	\$ 421,494	\$ 464,948
57 - Other Costs	\$ 687,158	\$ 688,151	\$ 642,869	\$ 688,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 350,000
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ 31,595	\$ 31,595
Expense Total	\$ 33,680,997	\$ 32,847,677	\$ 33,700,434	\$ 31,329,274

Fleet Management – Financials (Vehicle Maintenance Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
01210 - Fleet Maintenance	\$ 33,680,997	\$ 32,847,677	\$ 33,700,434	\$ 31,329,274
Expense Total	\$ 33,680,997	\$ 32,847,677	\$ 33,700,434	\$ 31,329,274

Fleet Management – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	160	160	156	151
Average Filled / Funded	138	140	139	143

Fleet Management – Goals and Objectives

Goal #1: To support public safety and other departments with vehicle maintenance, repairs, and fuel to ensure that public safety and other departments are able to efficiently respond to and meet the needs of the citizens.

Objective #1A: To Increase use of propane in public safety vehicles.

Objective #1B: To provide a dedicated fueling site at the public safety buildings.

Goal #2: To promote and maintain a high performing and efficient operation in supporting all County departments.

Objective #2A: To maintain in-service rate of 95%.

Objective #2B: To maintain Preventive Maintenance (PM) rate of 98%.

Objective #2C: To reduce outside repair expenditures by 5%, gasoline consumption by 3% and diesel fuel consumption by 5%.

Objective #2D: To continue to support the use of alternative fuel with the addition of six electric vehicles with five hybrid loaders.

Objective #2E: To construct four electric vehicle charging stations.

2015 Budget Document – DeKalb County, Georgia

Fleet Management – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Repair orders completed	33,614	29,380	28,958	28,958
Labor hours per repair order	5.8	5.4	6.4	6.4
Vehicles per technician	32	35	39	38
Miles per active vehicle	10,374	9,813	10,016	9,846
Total miles driven	30,093,538	28,969,528	29,038,577	28,717,908
Compressed natural gas gallons consumed	30,383	243,051	206,075	219,355
Diesel fuel gallons consumed	2,394,915	2,252,092	2,099,273	1,675,630
Diesel fuel costs	\$ 8,483,090	\$ 7,783,006	\$ 6,911,976	\$ 4,149,193
Gasoline gallons consumed	1,868,517	1,761,506	1,747,647	1,741,232
Gasoline costs	\$ 5,868,625	\$ 5,349,329	\$ 5,224,330	\$ 3,764,000
Propane gallons consumed	99,292	93,304	96,449	85,200
Propane costs	\$ 136,016	\$ 129,298	\$ 148,882	\$ 83,753

Fleet Management – Points of Interest

- The number of vehicles in the county fleet has remained flat in recent years, in the range of 3,000-3,200. However, the number of Police Department vehicles has increased from 543 in January, 2007, to 1,111 in May, 2015. The size of the fleet for all other departments has decreased by over 500 units.
- Diesel fuel consumption has decreased from a high of 2.6M gallons in 2008 to 2.0M in 2014. This is due, in part, to increased use of compressed natural gas in the Sanitation Department, and in part to an increased focus on efficiencies in fuel consumption and vehicle use.
- Gasoline consumption has decreased from 2.1M gallons in 2008 to 1.75M in 2014, a 16% decrease. This is mainly due to efficiency, as miles driven have decreased by 3.3% during the same period.
- Lowered cost of vehicle ownership with extended warranties on over 60% of our vehicles and pieces of equipment.
- The 2015 budget includes \$350,000 for a fueling facility at the West Exchange Complex and an emergency generator at the Memorial Drive facility. These projects should create operating efficiencies as they reduce the time employees spend driving from the West Exchange Complex to other fueling facilities and potential downtime in the event of an emergency at the Memorial Drive facility; however, estimated cost savings have not been determined.

Geographic Information Systems

Geographic Information Systems - Mission Statement

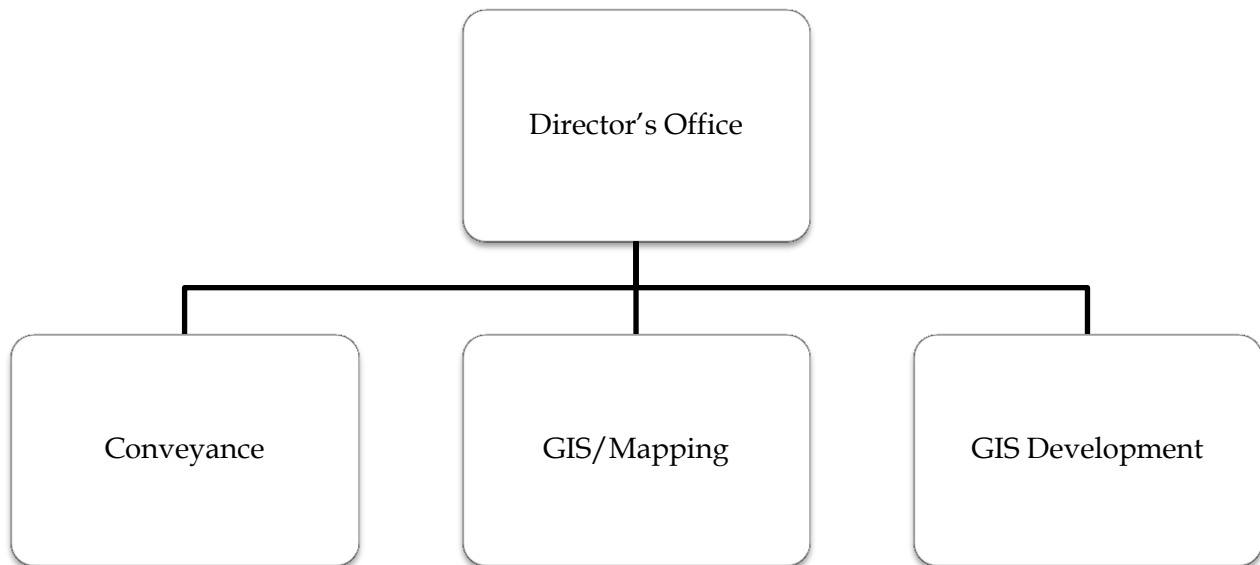
To develop an enterprise Geographic Information System (GIS), extending geospatial capabilities, through desktop, web-based, and mobile applications.

Geographic Information System - Description

The GIS Department provides county mapping functions and databases used for planning and zoning, property records, parks, transportation, traffic and accident analysis, elections administration, public safety (police and fire), public utilities (watershed), economic development, environmental and natural resource management.

The GIS data are also integrated with other County systems such as property appraisal and tax billing systems, building permit system, code enforcement, fire marshal, business licensing and E911 system. In addition, a standardized address system is in place and integrates with County business applications.

Geographic Information System - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Geographic Information Systems – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,330,594	\$ 1,309,387	\$ 1,380,201	\$ 1,644,383
52 - Purch / Contr Svcs	\$ 52,244	\$ 63,825	\$ 69,109	\$ 307,299
53 - Supplies	\$ 21,094	\$ 15,565	\$ 18,947	\$ 23,350
54 - Capital Outlays	\$ 115,243	\$ 261,393	\$ 260,549	\$ 299,800
55 - Interfund Charges	\$ 3,670	\$ 3,759	\$ 2,522	\$ 400
61 - Other Fin. Uses	\$ 127,866	\$ 144,236	\$ 121,256	\$ 153,000
Expense Total	\$ 1,650,711	\$ 1,798,165	\$ 1,852,584	\$ 2,428,232

Geographic Information Systems – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
00801 - G.I.S.	\$ 757,669	\$ 914,749	\$ 915,445	\$ 1,571,052
00803 - G.I.S. - Property Mappir	\$ 893,042	\$ 883,416	\$ 937,138	\$ 857,180
Expense Total	\$ 1,650,711	\$ 1,798,165	\$ 1,852,584	\$ 2,428,232

Geographic Information Systems – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	23	23	23	23
Average Filled / Funded	19	19	19	19

Geographic Information Systems – Goals and Objectives

Goal #1: Further integrate GIS into departmental workflows and business systems for the purpose of producing cost savings through optimized workflows, better decision making, and greater return on investments from existing systems and stronger collaboration between departments.

Objective #1A: Develop 311 Crowdsourcing Applications.

Objective #1B: Go-live with Phase II of IasWorld Integration

Objective #1C: Hire a GIS Manager.

Goal #2: Implement ESRI's Local government information model.

Objective #2A: Go-live with Parcel Fabric.

Objective #2B: Publish Web map & App Gallery on the web.

Objective #2C: Create an Open Data Portal for access to GIS Data.

2015 Budget Document – DeKalb County, Georgia

Geographic Information Systems – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Number of parcels conveyed.	24,000	29,503	27,714	27,500 (Est)
Number of deeds entered.	27,000	25,206	26,070	24,000 (Est)
Number of books read.	415	727	471	750 (Est)
GIS mapping/data request.	170	890	541	750 (Est)
Desktops with GIS.	450	200	447	250 (Est)
Revenue generated from maps/data sales.	2,000	14,489	19,387	12,000 (Goal)
Revenue generated from the sale of surplus property.	19,000	95,576	87,465	110,000 (Goal)
Implement monthly lunch and learn for employees.	0	0	3	12 (Goal)
Conduct annual staff retreat.	0	0	0	1 (Goal)
Promote and track career development.	0	0	0	19 (Goal)

Geographic Information Systems – Points of Interest

- Integrated and went live with Tyler (IasWorld)- Phase I.
- Reconciled county addresses data with City of Atlanta’s data within DeKalb.
- Provide widespread access to GIS data.
- Developing several web maps and apps for constituent services.
- Development of GIS section of the permits and process manual and develop service level agreements.
- Provided more training opportunities for staff.
- Decreased number of unused GIS Software Licenses.
- Performed all parcel updates that occurred in 2014 tax year.
- Moved terabytes of Pictometry connect imagery to the cloud.
- Signed a 6-year Pictometry License Agreement.
- The 2015 budget includes funding for a capital project- License for fly over mapping services; \$153,000. This project should create operating efficiencies; however, an estimated cost saving has not been determined.

Grady Memorial Hospital

Grady/Hospital Fund - Mission Statement

From the day Grady opened in 1892, their mission has been to care for those in need. Grady improves the health of the community by providing quality, comprehensive healthcare in a compassionate, culturally competent, ethical and fiscally responsible manner. Grady maintains its commitment to the underserved of Fulton and DeKalb counties, while also providing care for residents of metro Atlanta and Georgia. Grady leads through its clinical excellence, innovative research and progressive medical education and training.

Grady/Hospital Fund - Description

DeKalb County contributes to Grady Memorial Hospital for the treatment of indigent DeKalb County residents. This subsidy provides for payments for the operation of Grady.

Also, within this area is the Fulton-DeKalb Hospital Authority Series 2013 Refunding Revenue Certificates in the amount of \$41,380,000. This bond series refinanced the outstanding series 2003 FDHA bonds in December 2013. This amount is DeKalb County’s obligation. In 2012, Fulton County refinanced their portion of the series 2003 bonds.

Grady Memorial Hospital – Financials (Hospital Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 60,706	\$ 14,022
55 - Interfund Charges	\$ 106,764	\$ 97,867	\$ 0	\$ 0
57 - Other Costs	\$ 18,953,160	\$ 18,209,231	\$ 11,239,768	\$ 18,530,902
Expense Total	\$ 19,059,924	\$ 18,307,098	\$ 11,300,474	\$ 18,544,924

Grady Memorial Hospital – Financials (Hospital Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09510 - Hospital Fund	\$ 19,059,924	\$ 18,307,098	\$ 11,300,474	\$ 18,544,924
Expense Total	\$ 19,059,924	\$ 18,307,098	\$ 11,300,474	\$ 18,544,924

Health Board

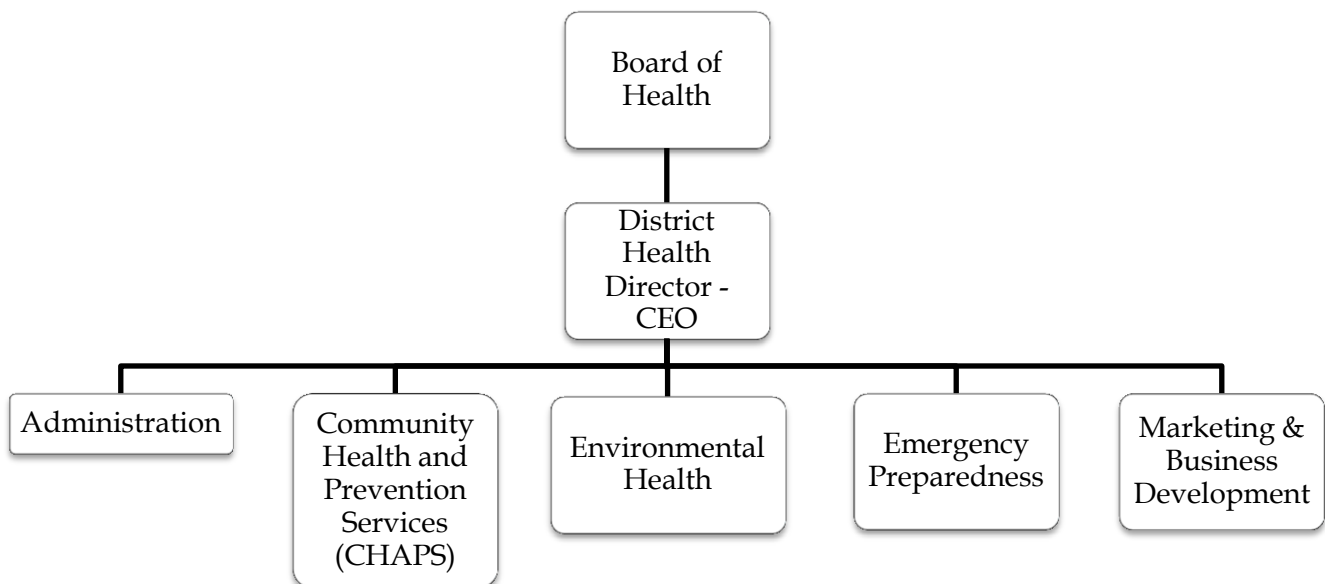
Health Board - Mission Statement

The mission of the DeKalb County Board of Health is to protect, promote, and improve the health of those who work, live, and play in DeKalb County. The Board of Health is the leader in creating a healthier DeKalb County through: informing, educating, and empowering the community about public health issues through diverse communication channels; mobilizing the community through partnerships to address public health problems; developing policies and plans to support community health efforts; linking people to public health services and resources; and demonstrating quality and excellence.

Health Board - Description

The FY2015 budget request supports workforce development, which includes recruitment and retention, fiscal sustainability and programs and services to promote healthy, thriving children within the county. Environmental Health provides services designed to protect the community from potential public health and environmental health threats. Some of the services/activities include: review and inspection of food service plans, swimming pool plans, hotel/motel plans and septic system plans; foodborne illness surveillance; prevention activities for West Nile Virus, rabies and lead poisoning. The Community Health and Prevention Services (CHAPS) division works to improve the health and wellbeing of the citizens in the county. The emphasis is on prevention, working with others to address the health care needs of the county. CHAPS offer a variety of health care services including clinical care and outreach and case management. Services include child and youth programs, dental, HIV/AIDS Refugee, and Immunization.

Health Board - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Health Board – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
57 - Other Costs	\$ 4,077,973	\$ 3,955,644	\$ 3,910,721	\$ 4,155,634
Expense Total	\$ 4,077,973	\$ 3,955,644	\$ 3,910,721	\$ 4,155,634

Health Board – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
07101 - County Contribution	\$ 4,077,973	\$ 3,955,644	\$ 3,581,085	\$ 4,155,634
07105 - EPSDT - County	\$ 0	\$ 0	\$ 329,636	\$ 0
Expense Total	\$ 4,077,973	\$ 3,955,644	\$ 3,910,721	\$ 4,155,634

Health Board – Goals and Objectives

Goal #1: To sustain and enhance health care services that decrease health disparities and promote positive health outcomes, providing access to primary care systems, care and services that provide the entire range of services; to develop a comprehensive adult health program and to decrease morbidity and mortality resulting from infectious and chronic diseases and injury.

Objective #1A: To increase the percentage of children receiving dental care from public health dental staff at schools and daycare centers by 15%.

Objective #1B: To increase the percentage of children placed with PeachCare and Medicaid through assistance by public health staff by 2%.

Objective #1C: To sustain and increase by 1% the number of participants in the Women, Infants, and Children (WIC) program.

Objective #1D: To increase the percentage of parents receiving information regarding the importance of the services provided by the health centers, teen centers, dental and other Board of Health services.

Objective #1E: To develop and implement a pre-call/recall system for reminding clients of needed or delinquent immunizations.

Goal #2: To update the Technical Services unit program field operation protocols, to improve environmental health information technology systems performance, and to identify and secure additional funding sources for environmental health programs.

Objective #2A: To document program needs and report to District Health Director.

Objective #2B: To begin data conversion and mapping process.

Objective #2C: To conduct a minimum of one joint operation with the Office of Emergency Preparedness.

Objective #2D: To continue to train staff members in the Food Protection program.

Objective #2E: To restore Department of Public Health lead poisoning prevention program funding.

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Health Board – Goals and Objectives (continued)

Goal #3: To maintain and enhance financial stability and ensure revenues to support the Board of Health programs and services, which will become increasingly important over the next three to five years.

Objective #3A: That all PH001 programs are within 90% of their average projected yearly fee revenue goals.

Objective #3B: That 100% of programs will stay within their projected budgets for expenses.

Health Board – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Total Patients Encounters	232,018	225,030	194,467	217,171
Clinical Dental Visits	7,820	5,596	4,487	4,700
STD/HIV Patients Served	11,239	11,552	10,689	11,160
Immunization Patients Served	27,520	30,166	39,008	32,231
WIC Average Monthly Caseload	27,422	26,691	24,819	26,311
Family Planning Patients Served	8,052	9,740	9,723	6,000
Food Service Program, Units Provided	32,316	32,076	32,000	32,000
Rodent Control Baiting, Units	5,118	5,796	4,500	4,200
Radon Tests Administered	1,703	1,707	1,700	1,700
West Nile Virus, Number of Contacts	18,152	16,759	15,500	15,000
Funding, State Grants	\$ 5,923,227	\$ 5,842,952	\$ 6,330,113	\$ 6,634,703
Funding, DeKalb County	\$ 4,077,973	\$ 3,955,634	\$ 3,955,634	\$ 4,155,634
Funding, Federal	\$ 5,550,092	\$ 3,694,970	\$ 514,600	\$ 486,740

Health Board – Points of Interest

- Due to the multi-year economic downturn, county funding for the Board of Health declined from \$5.2M prior to the recession (FY2008) to \$3.9M in FY2013. FY2015 represents a \$200K increase over the previous two years.
- The Board of Health has developed a five-year plan, which anticipates a 5% annual increase in county funding.
- For FY2015, expenditures of county funding for the Board is planned in the following areas: Clinical Health and Prevention Services 36%; Environmental Health Services 32%, Facility and Building Costs 28%; Mothers Offering Resources and Education 2%.

Hotel / Motel Tax

Hotel / Motel - Mission Statement

The purpose of this “department” is to promote tourism efforts in the County. It not a true “department”, but a fund administered by Finance and Planning & Sustainability. This tax is assessed on rooms and lodging within unincorporated DeKalb County.

Hotel / Motel Tax - Description

The Hotel / Motel Department accounts for transactions involving DeKalb County’s original Hotel / Motel Tax of 2%. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to 8%. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for “tourism product development” which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors’ experience, and are used by visitors. Such expenditures may include capital costs and operating costs. Currently, the 8% is allocated as follows: 3% for County operations, 1.5% for tourist-related products, and 3.5% for promotion of tourism.

DeKalb County contracts with the DeKalb County Convention and Visitor’s Bureau, an independent 501(c)6 organization to promote tourism, conventions, and trade shows.

Hotel / Motel Tax - Financials (Hotel / Motel Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
57 - Other Costs	\$ 1,839,557	\$ 1,599,029	\$ 2,372,411	\$ 2,187,500
61 - Other Fin. Uses	\$ 2,071,580	\$ 2,445,311	\$ 3,326,016	\$ 2,812,500
Expense Total	\$ 3,911,137	\$ 4,044,340	\$ 5,698,427	\$ 5,000,000

Hotel / Motel Tax - Financials (Hotel / Motel Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
10275 - Hotel / Motel Tax Fund	\$ 3,911,137	\$ 4,044,340	\$ 5,698,427	\$ 5,000,000
Expense Total	\$ 3,911,137	\$ 4,044,340	\$ 5,698,427	\$ 5,000,000

Hotel / Motel Tax - Points of Interest

- The creation of new cities has reduced the number of hotels in unincorporated DeKalb and therefore decreased the amount of occupancy tax money collected.

Human Resources & Merit System

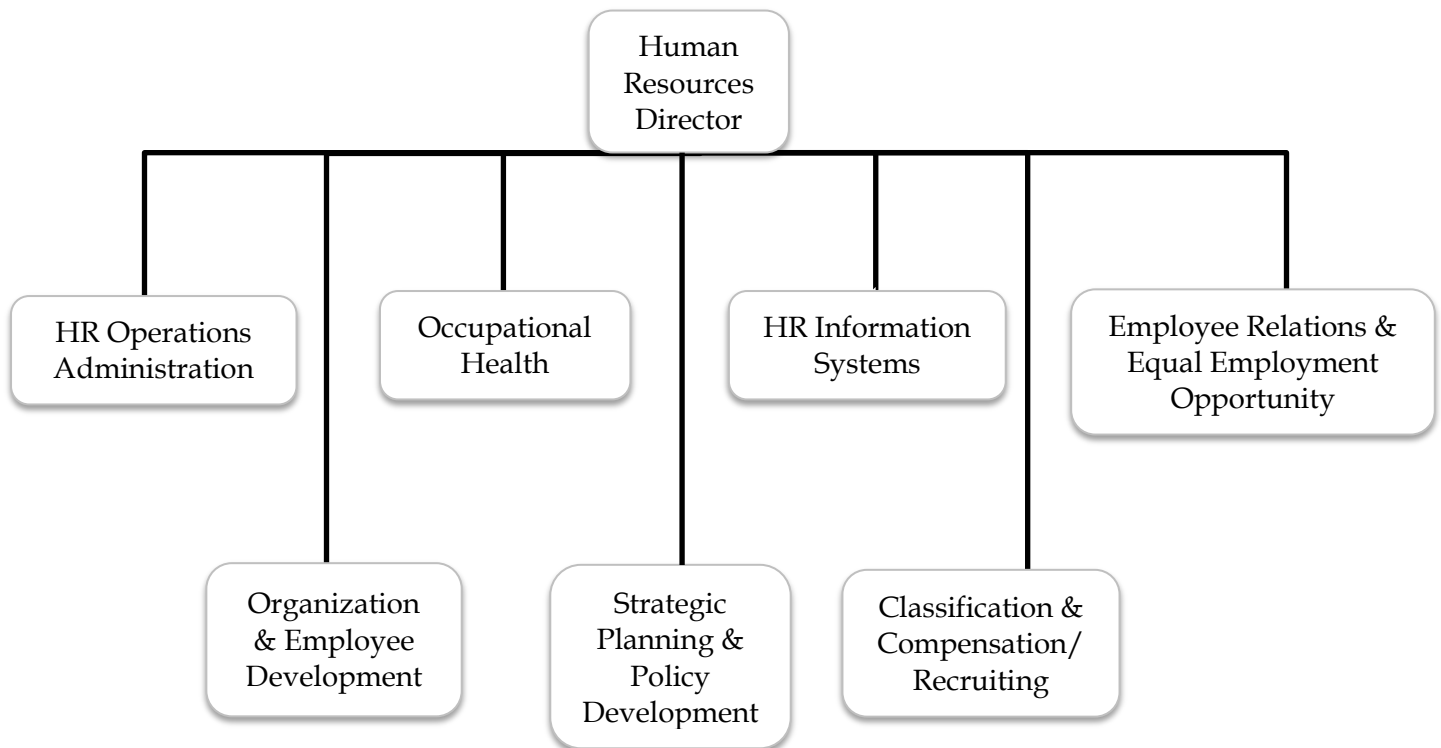
Human Resources - Mission Statement

The mission of the Human Resources Department (HR) is to provide a diverse, professional, and motivated workforce through continuous training and development and consistent and fair administration of policies and procedures.

Human Resources - Description

The Human Resources Department contributes to the County's efforts to provide the best level of service in order to operate a financially sound and efficient government. HR strives to be a forward looking, strategic business partner that maximizes the effectiveness of its human capital by attracting, retaining, and developing a diverse and competent workforce that enables County agencies to achieve their business needs. The department has oversight responsibility for organization and employee development; employee and management relations; policy development and administration; employee information systems and data management; occupational health; and provides human resources services and operational department support to include recruitment and selection, classification and compensation, performance management, and other related services.

Human Resources - Organizational Chart



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Human Resources – Financials by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,897,366	\$ 1,943,516	\$ 2,161,907	\$ 2,428,572
52 - Purch / Contr Svcs	\$ 450,115	\$ 487,078	\$ 687,706	\$ 1,065,058
53 - Supplies	\$ 40,514	\$ 47,315	\$ 24,780	\$ 41,700
54 - Capital Outlays	\$ 0	\$ 5,592	\$ 4,354	\$ 14,500
55 - Interfund Charges	\$ 629	\$ 2,205	\$ 4,170	\$ 5,374
Expense Total	\$ 2,388,624	\$ 2,485,706	\$ 2,882,916	\$ 3,555,204

Human Resources – Financials by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
01510 - Human Resources & Me	\$ 1,859,009	\$ 1,946,080	\$ 2,112,443	\$ 2,488,395
01520 - Employee Health Clinic	\$ 399,162	\$ 383,586	\$ 441,110	\$ 528,367
01525 - Training & Developmen	\$ 130,453	\$ 156,040	\$ 329,363	\$ 538,442
Expense Total	\$ 2,388,624	\$ 2,485,706	\$ 2,882,916	\$ 3,555,204

Human Resources – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	28	28	29	31
Average Filled / Funded	27	28	28	31

Human Resources – Goals and Objectives

Goal #1: Establish DeKalb County Government as a competitive employer.

Objective #1A: Design and implement a total rewards compensation philosophy that addresses salaries, benefits, cost of living adjustments, relocation expenses, and other incentives in order to attract, retain, and challenge high performing employees to provide exceptional customer service.

Objective #1B: Complete major recruitment initiatives to fill critical vacancies.

Goal #2: Ensure consistency, fairness, and transparency in policy implementation.

Objective #2A: Revise and maintain administrative procedures consistent with personnel code.

Objective #2B: Continue HR Policy Council meetings to share best practices, identify challenges, and ensure consistent application of policies and procedures through ongoing communication and feedback from customer departments.

Objective #2C: Conduct period worksite visits.

Goal #3: Improve HR processes through technology and innovation.

Objective #3A: Implement Taleo system to improve on-line job application, on-boarding, and performance management.

Objective #3B: Automate HR documents and processes.

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Objective #3C: Enable employees to review personal data through PeopleSoft self-service module.

Goal #4: Support employee wellness and safety.

Objective #4A: Coordinate fitness-for-duty evaluations, pre-employment physicals, and substance abuse testing including random, for-cause, and commercial driver licensing.

Objective #4B: Support a viable employee assistance program through an external provider.

Objective #4C: Facilitate work-life balance opportunities such as flexible work schedules and carpooling.

Objective #4D: Establish an on-call pay policy for certain classifications.

Objective #4E: Coordinate the annual Family Fun Day/Splash Day at Browns Mill Water Park and support the annual employee picnic.

Goal #5: Invest in employees to maintain a highly-skilled and well-trained workforce.

Objective #5A: Design and conduct appropriate employee training to increase county-wide development opportunities.

Objective #5B: Implement employee rewards program.

Human Resources – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Percentage of executive branch employees attaining 6-8 hours of customer service training per year.	41.00%	21.79%	0.00%	60.00% (Goal)
Average days from position requisition to start date.	27.00	21.00	22.62	51.00 (Goal)
Employee Turnover Rate	10.23%	11.82%	10.55%	10.55% (Est)
Percentage of exit interviews conducted annually.	20.00%	28.18%	23.00%	20.00% (Est)
Criminal warrants applications.	4,595	3,639	3,313	3,849 (Est)
Wellness/work-life balance initiatives planned & implemented.	2	13	8	10 (Est)
Percentage of disciplinary actions upheld upon appeal.	95.00%	90.00%	92.90%	90.00% (Est)
Percentage of managers/supervisors attending employee relations training.	0.00%	6.00%	12.00%	25.00% (Goal)

Human Resources – Points of Interest

- In 2014, HR initiated the implementation of Taleo, an integrated recruiting, on-boarding, and performance management system that integrates with PeopleSoft.
- HR published a revised administrative policies and procedures manual as well as revising the grievance policy and procedure.
- HR initiated a study to review the County’s pay and classification structure.

Human Services

Human Services - Mission Statement

The mission of the DeKalb County Human Services Department is to ensure the provision of integrated, programmatically sound and fiscally responsible services addressing the service needs of families, individuals, youth and DeKalb County senior residents. We will work to develop programs and deliver systems that promote the physical and emotional well-being of individuals and families and continue to encourage economic self-sufficiency, be accessible and client oriented.

Human Services - Description

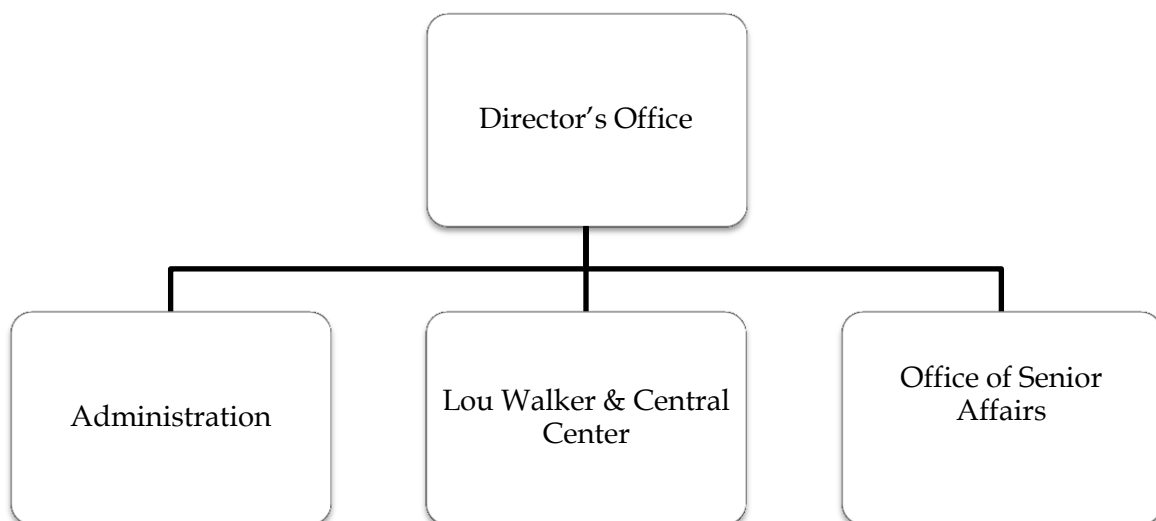
The Department of Human Services consists of three units: Office of Senior Affairs, Administrative Office, and the Lou Walker Senior and Central Centers.

The primary objective of the Office of Senior Affairs is to assist DeKalb County residents, 55 years and older and person with disabilities, age in place appropriately. The office serves as the County-Based aging/nutrition services provider and is the “gateway” to senior services. It is responsible for providing case management, information and referral, congregate and home delivered meals, in-home service, transportation, volunteer services and neighborhood senior center programming.

The Administrative Office manages the County’s Human Services grant process, reviews various grant proposals from nonprofit and community organizations. Funding is derived from federal, state and local agencies and is procured through a competitive process. It also coordinates county-wide youth services including the Teen Pregnancy Task Force, DeKalb Youth Commission targeting specific issues that impact DeKalb County youths.

The Lou Walker Senior Center (LWSC) and Central Center are both innovative multipurpose facilities for active adults age 55 and older and the first of its kind in DeKalb County. The centers offers classes, programs and services that introduce vibrant, mentally stimulating, physically challenging and fun opportunities, designed to inform and maximize healthier choices so that older adults can live extended and happy lives for as long as possible in their own community. The centers continue to grow due to the programs and classes conducted at the centers.

Human Services- Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Human Services – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,273,910	\$ 1,278,236	\$ 1,417,495	\$ 1,588,981
52 - Purch / Contr Svcs	\$ 731,663	\$ 541,604	\$ 686,070	\$ 1,170,119
53 - Supplies	\$ 47,790	\$ 31,669	\$ 43,500	\$ 49,614
54 - Capital Outlays	\$ 0	\$ 650	\$ 0	\$ 0
55 - Interfund Charges	\$ 10,635	\$ 7,975	\$ 13,707	\$ 130,331
57 - Other Costs	\$ 0	\$ 0	\$ 25,000	\$ 1,329,000
61 - Other Fin. Uses	\$ 1,552,062	\$ 1,511,704	\$ 1,402,802	\$ 0
Expense Total	\$ 3,616,061	\$ 3,371,838	\$ 3,588,574	\$ 4,268,045

Human Services– Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
07510 - Administration	\$ 1,157,989	\$ 1,154,057	\$ 1,351,496	\$ 1,314,162
07520 - Lou Walker Senior Center	\$ 976,669	\$ 647,290	\$ 655,736	\$ 910,897
07530 - Senior Citizens	\$ 1,481,402	\$ 1,570,491	\$ 1,581,342	\$ 1,705,919
07540 - Central Center	\$ 0	\$ 0	\$ 0	\$ 337,067
Expense Total	\$ 3,616,061	\$ 3,371,838	\$ 3,588,574	\$ 4,268,045

Human Services – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	18	19	22	22
Average Filled / Funded	16	16	17	20

Human Services – Goals and Objectives

Goal #1: To improve the environment at the senior centers where seniors can engage in social interaction, pursue mutual interests, and take part in activities that will enhance their dignity and quality of life.

Objective #1A: Offer additional programs and activities at the existing neighborhood senior centers and introduce programming that is relevant to members at the new Central DeKalb senior center.

Objective #1B: Provide additional educational opportunities and activities to assist persons aged 60 or older to age in place appropriately.

Objective #1C: Promote better physical and mental health through the provision of healthy workshops, nutritious meals that meet the Recommended Dietary Allowance (RDA) requirements and provide more opportunities for social interaction.

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Goal #2: Expand the number of residents that have received nutritious meals and in-home services, care resources, physical and recreational activities and information to improve their quality of life for themselves and their loved ones.

Objective #2A: Improve the quality of nutrition, transportation and in-home services.

Objective #2B: Provide educational resources about current aging issues, retirement preparation and financial planning.

Objective #2C: Submit an Aging Service Request for proposal to Purchasing department.

Objective #2D: Reduce the waiting list for community bases services.

Objective #2E: Increase the accessibility to senior transportation services.

Goal #3: Ensure the sustainability of programs and services provided by the department through maximizing “collective impact” strategies and prioritizing services and leveraging available resources with ongoing performance evaluation.

Objective #3A: Establish shared outcomes and measurements to improve the effectiveness and sustainability of network services and programs.

Objective #3B: Implement an integrated evaluation system.

Objective #3C: Propose shared outcomes and measurement with network partners.

Goal #4: Increase revenue by 10%.

Objective #4A: Implement modest fee structures for classes beginning with a \$10 per class price point for various classes.

Objective #4B: Implement a system to allow seniors to pay for memberships in \$60 increments every 6 months. The money would go directly to accounting and it would be through a bank draft or a draft set up via credit/debit card. The process would follow all County policies.

Human Services – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
# of registered members.	4,100	4,000	3,000	3,100 (Goal)
# of classes offered.	152	152	154	155 (Est)
Citizens visits to centers.	532,000	540,000	542,000	545,000 (Est)
Grant applications reviewed.	72	60	64	65 (Est)
Monitoring visits for nonprofit organization.	35	49	49	49 (Est)
Contracts for DeKalb senior link line.	9,136	10,607	11,253	11,290 (Est)
Units delivered to DeKalb senior population.	167,810	180,925	158,345	160,000 (Est)
# of meals provided to seniors	95,273	95,929	91,795	91,000 (Est)
# of homemaker hours to seniors.	25,514	28,201	21,841	25,000 (Est)
# of case management hours to seniors.	5,982	5,208	5,202	5,000 (Est)
# of transportation trips to seniors.	41,041	51,588	39,507	39,000 (Est)

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Human Services – Points of Interest

- Provided over 723 residents with over 112,000 meals; over 28,843 hours of personal care, homemaker, case management and translation services; over 40,575 trips to dialysis, medical appointments and senior centers.
- Provided aging services to over 4,200 residents through the Information and Referral Program, the chronic disease self-management program, the care consultation and transition programs, and the transportation and adult day voucher program assisting and sustaining community awareness.
- Installed both MySenior Center and Harmony information management and data collection systems to assist in ensuring efficient operations, measuring performance and tracking outcomes.
- Instituted care consultation, a telephone care management system that provides assistance to caregivers and senior residents on waiting list for services.
- Created the Give-a-Meal program in partnership with the LWSC Positive Force Coalition, Veterans Administration, and Disabled American Veterans Chapter 91 to collect donated meals for homeless veterans that are purchase through food service providers.
- Increased access to locally grown produce to the LWSC members and the local community through a public/private partnership with the Metro Atlanta Urban farms. Seniors have purchased over one ton of fresh fruits and vegetables since its inception.
- Partnered with American Association of Retired Persons Foundation and held a Senior Job Fair. Over 1,100 seniors attended and brought resumes to over 50 different employers.
- Utilized the new DeKalb County online payment interface that will allow online payments and the ability for members to pay with debit/credit cards for their membership or class fees.

Information Technology

Information Technology - Mission Statement

The Department of Information Technology will deliver world class solutions to provide citizens, the business community and county staff with convenient access to appropriate technology and services.

Information Technology - Description

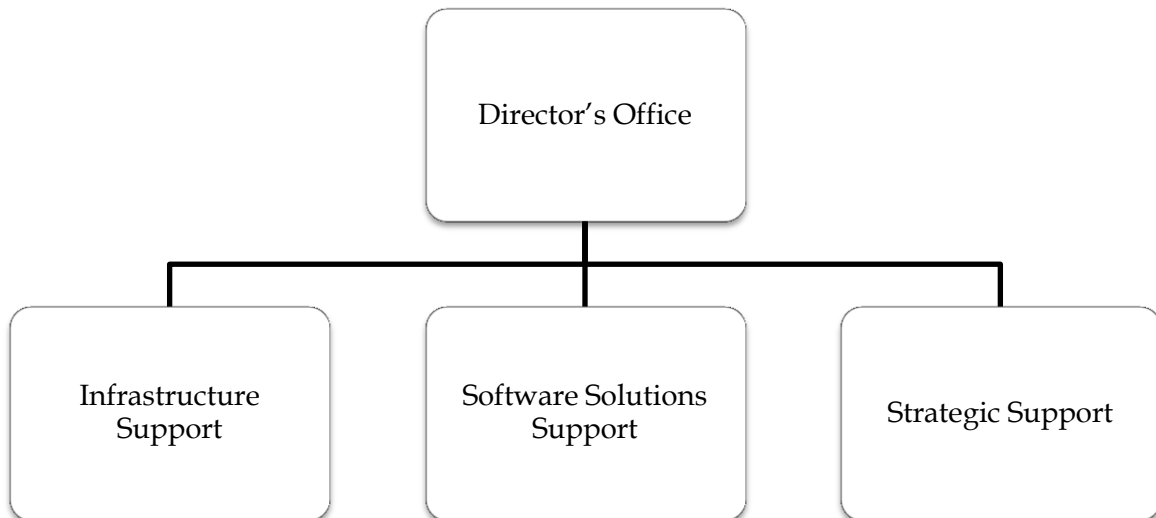
The Information Technology Department is the central managing department for all computer, software, network, telecommunications, IT strategic planning, and IT security functions for county government.

Telecommunications and infrastructure functions include upgrade and maintenance of the county’s data and voice networks, management of local and long distance telephone services, and administration of wireless networking, devices, and contracts.

The department develops specifications for desktop and mobile computing and provides help desk support for those devices. The management of application, file, and print servers balances security, performance, capacity, and economies of licensing to ensure an effective and safe computing environment for the county’s internal and public information customers.

Information technology projects are planned, implemented, and managed for a variety of internal and public-facing applications, ranging from financial management and procurement, to court case management, property appraisal and taxation, and public safety applications, to name only a subset.

Information Technology - Organizational Chart



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Information Technology – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 6,601,765	\$ 6,605,626	\$ 6,883,779	\$ 7,101,068
52 - Purch / Contr Svcs	\$ 9,334,325	\$ 9,224,295	\$ 10,557,654	\$ 12,942,743
53 - Supplies	\$ 123,426	\$ 128,061	\$ 108,709	\$ 143,298
54 - Capital Outlays	\$ 337,309	\$ 200,692	\$ 150,644	\$ 1,072,426
55 - Interfund Charges	\$ 24,735	\$ 24,372	\$ 26,075	\$ 40,171
57 - Other Costs	\$ (121,000)	\$ 0	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 1,226,898
Expense Total	\$ 16,300,561	\$ 16,183,047	\$ 17,726,862	\$ 22,526,604

Information Technology – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
01605 - Administration	\$ 13,944,476	\$ 14,004,500	\$ 14,002,001	\$ 18,555,636
01620 - Telecommunications	\$ 2,356,085	\$ 2,178,547	\$ 3,724,861	\$ 3,970,968
Expense Total	\$ 16,300,561	\$ 16,183,047	\$ 17,726,862	\$ 22,526,604

Information Technology – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	108	106	100	96
Average Filled / Funded	88	86	83	79

Information Technology – Goals and Objectives

Goal #1: Upgrade the computer aided dispatch system and logging recorder on which E911, Police, and Fire depend to provide immediate response to emergencies.

Objective #1A: To evaluate and streamline the processes involved in answering and dispatching emergency calls, with particular attention to exception procedures.

Objective #1B: To achieve Next Generation 9-1-1 compliance.

Goal #2: Implement Oracle iProcurement enhancements.

Objective #2A: To increase public transparency in the procurement process.

Objective #2B: To reduce the cost and increase the efficiency of Purchasing and Contracting processes and transactions.

Goal #3: Upgrade the Hansen Land Management system.

Objective #3A: To improve the citizen experience when conducting business related to permitting and economic development activities.

Objective #3B: To reduce costs through automation and a supported (versus obsolete) version.

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Information Technology – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Percent of issues resolved on first help desk call.	NA	28.0%	40.0%	60% (Est)
Number of security incidents.	NA	11	10	10 (Est)
Percent of projects delivered within budget.	NA	100%	100%	100% (Goal)
Cost of IT services per customer.	\$ 2,595	\$ 2,380	\$ 2,300	\$ 2380 (Goal)
Percent of all IT services calls completed within Service Level Agreement.	NA	85.0%	90.0%	90.0% (Goal)

Note: Revised measurement procedures were instituted in FY2013; some measurements not available for FY2012

Information Technology – Points of Interest

- The \$5 million increase in FY 2015 over previous years is due to funding for longer-term projects for application upgrades and improvements, increased capital outlay needs unmet in prior years from budgetary constraints, and increases in software and server licenses. The capital projects funded in the department budget will create operating efficiencies and decrease maintenance needs; however, estimated cost savings have not been determined.
- The county's voice communication network has been all-digital since 2014.
- The Information Technology Department serves approximately 6000 network users, using 5200 desktop and notebook computers, and 2200 wireless devices.
- The County's data center will be relocating in the last quarter of 2015, and will take up less space and power as virtualization and consolidation initiatives have progressed.

Juvenile Court

Juvenile Court - Mission Statement

The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law-abiding, productive citizens, and to support the continuity of families by leaving children in their homes whenever possible.

Juvenile Court - Description

The Juvenile Court has exclusive jurisdiction over juvenile matters concerning any child who is alleged to be delinquent, in need of services, or dependent. It also has jurisdiction over juvenile traffic offenses and special matters transferred to the Court from Superior and Probate Courts. Four judges conduct all hearings.

The Probation Division, which operates 24 hours a day, screens all children referred to the Court for further detention and processes charges, which are filed with the Court. This division also assesses, prepares social histories for, and supervises children who are placed on formal or informal probation by the Court.

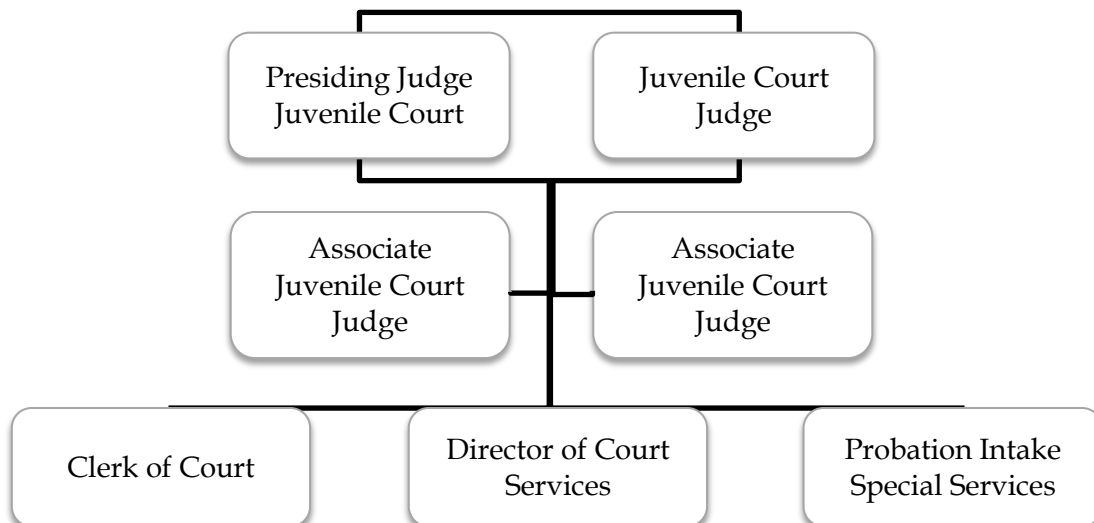
The Clerk's Division is responsible for maintaining all original records for the Court, including legal, financial, and electronic images. This division also prepares and submits required paperwork and records to appellate courts.

The Administrative Division provides support for the entire Court, including grants management and computer services to support the court's operations.

The Juvenile Services Fund accounts for funds received under a 1990 Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services. Juvenile Court uses these fees for housing in nonsecure residential facilities, educational and tutorial services, counseling and diagnostic testing, mediation, transportation to and from court ordered services, truancy intervention, restitution programs, job development or work experience programs, community services and any other service or program needed to meet the best interests, development, and rehabilitation of a child.

The Juvenile Court Lease/Debt is treated as a separate department. This department pays for the debt on the Juvenile Court building.

Juvenile Court - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Juvenile Court - Financials (General Fund) by Common Object Groups

Common Object Group	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 4,775,013	\$ 4,560,938	\$ 4,982,912	\$ 5,376,453
52 - Purch / Contr Svcs	\$ 4,496,002	\$ 4,178,148	\$ 4,127,173	\$ 764,897
53 - Supplies	\$ 111,328	\$ 69,394	\$ 100,216	\$ 115,801
54 - Capital Outlays	\$ 7,710	\$ 0	\$ 81,157	\$ 0
55 - Interfund Charges	\$ 3,686	\$ 4,288	\$ 72,127	\$ 7,427
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 8,497	\$ 0
Expense Total	\$ 9,393,739	\$ 8,812,767	\$ 9,372,082	\$ 6,264,578

Juvenile Services Fund - Financials (Juvenile Services Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
52 - Purch / Contr Svcs	\$ 68,299	\$ 75,023	\$ 131,870	\$ 143,930
Expense Total	\$ 68,299	\$ 75,023	\$ 131,870	\$ 143,930

Juvenile Court - Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
03410 - Administration	\$ 7,233,331	\$ 6,718,140	\$ 7,263,170	\$ 3,794,359
03420 - Probation Services	\$ 2,160,408	\$ 2,094,628	\$ 2,108,912	\$ 2,470,219
Expense Total	\$ 9,393,739	\$ 8,812,767	\$ 9,372,082	\$ 6,264,578

Juvenile Services Fund - Financials (Juvenile Services Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
03425 - Juvenile Services	\$ 68,299	\$ 75,023	\$ 131,870	\$ 143,930
Expense Total	\$ 68,299	\$ 75,023	\$ 131,870	\$ 143,930

Juvenile Court - Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	88	88	89	89
Average Filled / Funded	75	71	72	80

Juvenile Court - Goals and Objectives

Goal #1: The Court will continue to provide School Based Probation programs that are designed to develop more effective and evidence-based probation programs that effectively address offenders' needs and reduce recidivism, by improving probation success rates, which would in turn improve public safety.

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Objective #1A: To rehabilitate youth who have been referred to the Court to assist him/her in becoming a productive, law-abiding citizen.

Objective #2A: To increase educational outcomes for court-referred youth.

Goal #2: The Court will continue to develop and implement evidence-based programs that will generate savings in public revenue, increase the effectiveness of current criminal justice investments, and improve public safety and offender accountability.

Objective #2A: To train displaced DeKalb County residents in the working of the juvenile justice system.

Objective #2B: To provide more oversight of youth in the community.

Goal #3: The Court will continue to partner with the DeKalb County Workforce Development Department to offer DeKalb residents with on-the-job training in the field of juvenile justice and general court proceedings.

Objective #3A: Employees will complete safety training within ten days of being hired.

Goal #4: The Court will continue to secure grants that aid in on-the-job paid training and placement for DeKalb County youth.

Objective #4A: Provide youth with professional, paid work experiences.

Goal #5: The Court will continue to lead innovative initiatives and collaborate with the DeKalb County community to bring awareness to the needs of creating and restoring healthy families and preventing juvenile delinquency.

Objective #5A: Provide DeKalb County community with knowledge and current information regarding the juvenile justice system.

Juvenile Court – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Delinquent charges.	6,616	6,946	7,343	7,343 (Est)
Unruly charges.	2,019	2,200	2,322	2,322 (Est)
Deprived charges.	1,539	1,614	1,769	1,769 (Est)
Traffic charges.	315	325	325	325 (Est)
Special proceedings.	242	220	245	245 (Est)
Truancy citations.	708	500	475	475 (Est)
Status offenses.	1,299	1,300	1,494	1,494 (Est)
Warrants issued.	902	850	950	950 (Est)

Juvenile Court – Points of Interest

- Graduated six youth from REBOUND Program in 2014. The REBOUND programs helps adolescents learn to live drug-free and crime-free.
- Awarded Continuance of the Juvenile Justice Incentive Grant FY 2014-2015 for \$400,000.
- Awarded the Substance and Mental Health Services Administration Treatment Courts Grant for \$859,567.
- Graduate nine TIME (Tutoring, Intervention, Mentoring, & Employment) participants in July 2014 who were all accepted into college.

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- Graduated nine young ladies from the Journey Mental Health Program.
- Expanded Community Partnerships to include Georgia Perimeter College, Department of Workforce Development, and Georgia Department of Labor.
- Expanded the Youth Creating Change Program to include a wider service area that will result in a significant increase in participants.
- Formulated the court’s nonprofit organization – DeKalb County Juvenile Justice Foundation.
- Probated youth received \$3,000 in scholarship awards from Juvenile Court Association of Georgia.
- Established DeKalb County Juvenile Court television show “Insight” to promote a better understanding of the Juvenile Justice Programs process and procedures available to stakeholders.
- The 2015 budget included \$75,000 for camera repair and replacement, digital recorders replacement and reconfiguration for the Gregory A. Adams Juvenile Justice Center.

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Law Enforcement Confiscated Monies

Law Enforcement Confiscated Monies - Description

This fund was established by the Board of Commissioners in 1984 to account for monies confiscated locally in controlled substance cases. These appropriations are limited by state law to uses in the criminal justice area and may not be used for salaries or informants' fees. In 1991, the Board of Commissioners authorized the District Attorney to receive 10% of all locally confiscated funds with the balance of the funds going to a local police agency. This fund is also used to account for federally confiscated funds which are given to the County for use in police. See the U.S. Department of Justice's "Guide to Equitable Sharing for State and Local Law Enforcement Agencies" for a detailed discussion of permissible uses.

Law Enforcement Confiscated Monies Fund – Financials by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
52 - Purch / Contr Svcs	\$ 849,115	\$ 1,258,027	\$ 1,654,060	\$ 707,909
53 - Supplies	\$ 579,035	\$ 335,783	\$ 1,372,933	\$ 0
54 - Capital Outlays	\$ 707,341	\$ 955,384	\$ 412,069	\$ 929,379
57 - Other Costs	\$ (23,744)	\$ (121,030)	\$ (81,995)	\$ 4,886,660
61 - Other Fin. Uses	\$ 9,213	\$ 8,168	\$ 565,299	\$ 0
Expense Total	\$ 2,120,959	\$ 2,436,333	\$ 3,922,365	\$ 6,523,948

Law Enforcement Confiscated Monies Fund – Financials by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02413 - Federal Drug Funds - Pc	\$ 1,289,217	\$ 1,369,131	\$ 3,522,708	\$ 3,524,304
02414 - Federal Drug Funds - D.	\$ 0	\$ (18,307)	\$ 32,289	\$ 33,725
02429 - Treasury - Police	\$ 29	\$ 196,651	\$ 71	\$ 325,716
02430 - Treasury - DA	\$ 0	\$ 0	\$ 0	\$ 12,439
02431 - Treasury - Sheriff	\$ 4	\$ 0	\$ 26	\$ 0
02432 - Federal Drug Funds - St	\$ 425,570	\$ 355,574	\$ 45,377	\$ 929,379
02433 - State Drug Funds - Sher	\$ 58	\$ 0	\$ 40	\$ 196,618
02439 - State Drug Funds - Dist	\$ 47,377	\$ 122,146	\$ 32,574	\$ 139,411
02440 - Confiscated Funds - Stai	\$ 743	\$ 26,720	\$ 223	\$ 0
02446 - State Drug Funds - Polic	\$ 359,679	\$ 382,357	\$ 289,059	\$ 1,362,356
Expense Total	\$ 2,122,676	\$ 2,434,271	\$ 3,922,365	\$ 6,523,948
	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09002 - Contribution To CIP	\$ 12,000,000	\$ 6,000,000	\$ 6,598,000	\$ 1,500,000
Expense Total	\$ 12,000,000	\$ 6,000,000	\$ 6,598,000	\$ 1,500,000

Law Enforcement Confiscated Monies Fund – Points of Interest

- For 2015, funding of \$6.5M is allocated to the following departments:
 * Police- 80% * District Attorney- 3% * Sheriff- 17%

Law

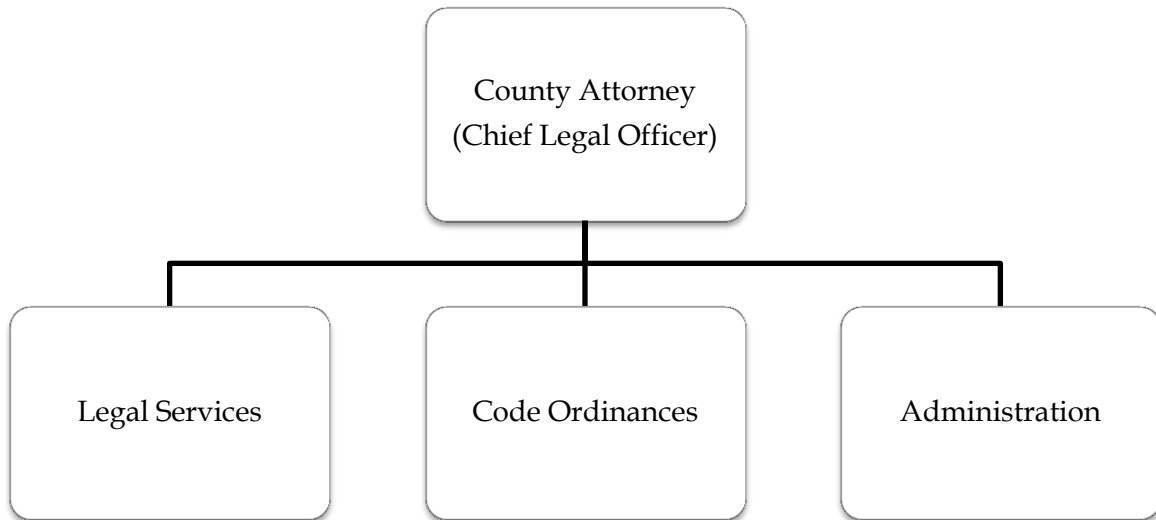
Mission Statement

To deliver high quality, cost beneficial legal services to the Chief Executive Officer, Board of Commissioners, DeKalb County departments, elected officials, and related organizations as needed. The Law Department strives to take a proactive, professional approach with the county governing authority and its staff to create an environment that successfully anticipates legal issues and establishes the best way too efficiently and timely resolve those issues and county needs.

Description

The Law Department is responsible for the legal affairs of the County Government under the direction of the County Attorney, who serves as the Chief Legal Officer of DeKalb County. As the primary legal advisor to the Chief Executive Officer, Board of Commissioners, County elected officials, Board of Health, and the county departments, the County Attorney is responsible for administering all legal services, managing and coordinating all litigation matters, providing legal advice/opinions on matters of county business and the creation and interpretation of ordinances, representing the County's legal position with other jurisdictions and entities, reviewing all contracts to which the county is party, reviewing all legislation pertinent to the affairs of county government, representing the county in all court cases including responsibility for associated trial research and preparation, and prosecuting development code violations.

Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Law - (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 2,450,556	\$ 2,542,517	\$ 2,796,601	\$ 2,998,325
52 - Purch / Contr Svcs	\$ 424,567	\$ 420,570	\$ 955,287	\$ 1,943,969
53 - Supplies	\$ 61,242	\$ 85,832	\$ 64,875	\$ 64,875
54 - Capital Outlays	\$ 0	\$ 0	\$ 8,832	\$ 0
Expense Total	\$ 2,936,365	\$ 3,048,918	\$ 3,825,595	\$ 5,007,169

Law - (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
00310 - Law Department	\$ 2,936,365	\$ 3,048,918	\$ 3,232,629	\$ 3,513,375
00311 - Infrastructure Support	\$ 0	\$ 0	\$ 592,966	\$ 1,493,794
Expense Total	\$ 2,936,365	\$ 3,048,918	\$ 3,825,595	\$ 5,007,169

Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	23	22	24	27
Average Filled / Funded	21	21	24	27

Law - Goals and Objectives

Goal #1: Continue to vigorously defend DeKalb County and DeKalb County employees in Police and Sheriff's office-related litigation.

Objective #1A: Provide legal services to staff.

Goal #2: Continue to provide needed support to County departments, such as Economic Development and Workforce Development, whose missions are related to job creation and economic development.

Objective #2A: Provide legal services to County departments.

Goal #3: Complete the revision of the County Zoning Code.

Objective #3A: Adopted revision of the County Zoning Code by BOC.

Goal #4: Develop a more efficient system for document retention and storage.

Objective #4A: Purchase new document search software.

Goal #5: Collect all money owed to the County.

Objective #5A: Continue to vigorously defend tax appeals and bankruptcy matters that are directly related to County revenues. Continue to defend and prosecute litigation that saves and/or generates County Revenue.

Goal #6: Continue to encourage on and off site training for attorneys and administrative staff.

Objective #6A: Training for assigned staff.

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Law – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Contract & agenda items received.	565	454	530	550 (Est)
Legal opinions and ordinances requested.	222	223	264	300 (Est)
Total files pending.	1,574	1,443	1,800	1,850 (Est)
Total files opened.	966	1,281	1,331	1,400 (Est)
Litigation files closed.	226	166	245	230 (Est)
Tax Appeal files opened	162	124	125	120 (Est)
Tax Appeal files closed.	153	135	112	120 (Est)
Demands (Claims Received).	163	184	192	170 (Est)

Law – Points of Interest

- Negotiated new terms for existing agreement regarding use of the City of Atlanta’s RM Clayton Water Treatment Plant.
- Drafted new comprehensive purchasing policy.
- Conducted open records training to County department heads and those county employees who respond to Open Records Act request. Also, revised and finalized the CEO’s Executive Order regarding Open Records.

Library

Library - Mission Statement

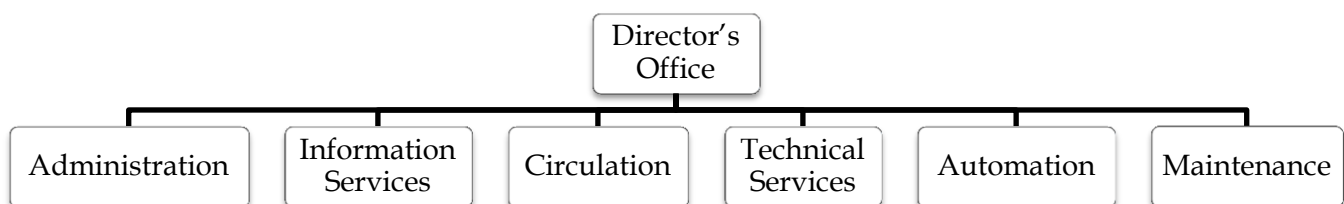
DeKalb County Public Library is a place to grow. The library enlightens and enriches the people of DeKalb County by providing responsive, dynamic services that meet the changing informational needs of a diverse population. Through a trained, service-oriented staff, partnership, and ready access to both print and electronic resources, the library is committed to superior service that promotes a strong, literate DeKalb community and enhances the quality of life.

Library - Description

DeKalb County Public Library provides information, educational resources, recreational reading, literacy services and literary programs to DeKalb County residents through its system of twenty-two (22) branch libraries and online virtual eBranch. Services to the public are supported by the Library’s Administration and Processing Center, combined in a new facility located on Kensington Road. The Library offers a collection of nearly 1 million books, magazines, newspapers, music CDs, DVDs, eBooks, audiobooks and electronic resource databases.

The Library employs a highly trained staff of professional librarians supported by paraprofessional staff to locate materials and answer reference questions using electronic and print resources. Library staff also plan, provide and implement a large variety of programs to meet the needs of library branch communities. Programs include things such as storytimes specifically designed to build and foster early literacy skills, job searching classes, computer classes and open labs, book discussions, cultural events and exhibits and author talks presented by the Georgia Center for the Book. The library also supports a network of over 900 PCs and offers extensive electronic resources assessable to inside and outside the Library through the Library’s website. Additionally, the Library offers numerous public meeting spaces, including multi-purpose rooms, small study spaces, and two theater-style auditoriums. All fines and fees are set by the Library Board of Trustees. This department is assigned to the Infrastructure Group, under the direction of the Deputy Chief Operating Officer.

Library - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Library – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 10,564,174	\$ 10,313,677	\$ 10,443,117	\$ 11,063,744
52 - Purch / Contr Svcs	\$ 47,693	\$ 21,115	\$ 30,136	\$ 70,400
53 - Supplies	\$ 100,000	\$ 200,001	\$ 700,000	\$ 700,000
55 - Interfund Charges	\$ (181,988)	\$ (163,206)	\$ 16,340	\$ 29,952
57 - Other Costs	\$ 1,665,709	\$ 1,692,653	\$ 1,834,296	\$ 1,836,240
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 250,000
Expense Total	\$ 12,195,588	\$ 12,064,241	\$ 13,023,889	\$ 13,950,336

Library – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
06810 - Administration	\$ 3,210,221	\$ 3,263,129	\$ 3,498,015	\$ 3,557,819
06820 - Information Services	\$ 4,280,670	\$ 4,122,647	\$ 4,185,024	\$ 4,494,427
06830 - Circulation	\$ 2,902,096	\$ 2,761,655	\$ 2,863,806	\$ 2,992,570
06840 - Technical Services	\$ 772,618	\$ 818,916	\$ 1,272,872	\$ 1,290,630
06850 - Automation	\$ 270,590	\$ 316,459	\$ 324,505	\$ 398,856
06860 - Maintenance & Operati	\$ 759,394	\$ 781,435	\$ 879,668	\$ 1,216,034
Expense Total	\$ 12,195,588	\$ 12,064,241	\$ 13,023,889	\$ 13,950,336

Library – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	227	227	227	227
Average Filled / Funded	184	182	186	193

Library – Goals and Objectives

Goal #1: Begin restoration of operating hours at some branches if adequate staffing is in place.

Objective #1A: Fill all of Library’s remaining authorized positions, both full-time and part-time.

Objective #1B: Expand operational hours as staffing levels increase.

Goal #2: Improve stability of Library’s IT infrastructure by replacing remaining PCs running Windows XP operating system.

Objective #2A: Replace approximately 125 PCs.

Goal #3: Continue partnership with Workforce Development by hosting jobs bus at library locations and serving as work sites for students seeking summer employment through WD’s summer jobs program.

Objective #3A: Provide exposure to job bus and work opportunities for students.

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Goal #4: Continue to increase acquisition of new, up-to-date and in demand resources for library patrons. Continue to add to electronic resource offerings, such as downloadable or streaming video and/or music.

Objective #4A: Increase literacy levels and lifelong learning opportunities for county citizens by making up-to-materials available in sufficient quantities.

Objective #4B: Address patron dissatisfaction with overall size, relevancy and quality of the library’s collection.

Objective #4C: Reduce wait times for popular items.

Objective #4D: Improve per capita expenditure on materials.

Library – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Patron visits.	3,190,289	3,012,990	2,765,884	2,600,000 (Est)
In-library use- print materials.	457,444	447,061	450,303	480,000 (Est)
In-library logons to the Internet.	926,802	937,319	871,154	814,000 (Est)
Programs provided by library.	4,500	4,772	4,913	5,400 (Goal)
Programs attendance.	94,443	97,652	103,811	120,000 (Goal)
Adult literacy services- materials circulated.	39,566	32,369	28,133	26,000 (Est)
Community meetings in library.	1,410	1,200	1,249	1,250 (Est)
Community meetings attendance.	26,512	22,829	24,925	25,000 (Est)
Photocopies made by public.	1,034,934	1,166,611	1,254,891	1,300,000 (Est)
Voter registration.	25,547	22,614	20,686	19,000 (Est)

Library – Points of Interest

- Despite continued staff shortages, maintained current schedule of 982 operational hours per week at 22 branch facilities.
- Upgraded security camera systems at 3 locations and added panic buttons to the final 2 branches that did not have them.
- Hosted 180,000 Wi-Fi sessions, 870,000 in-library public computer use sessions, 51,296 remote sessions to library subscription databases, more than 1.5 million hits to the library’s eBranch and completed approximately 1 million reference transactions.
- Enrolled more than 12,000 children (birth-17) in the Vacation Reading Program.
- Completed second phase of space consolidation by moving Administrative staff into the new Library Administrative Center on Kensington Road.
- Planned and implemented 4,903 programs with attendance of 103,811.
- Added Zinio, an eMagazine product to the Library’s electronic content offerings.
- Migrated the Library’s eBranch (website) to a new Content Management System that utilizes responsive web design principles, making the eBranch more accessible from mobile devices.
- The 2015 budget added \$250,000 for the Decatur Branch parking deck maintenance. This project should decrease ongoing maintenance; however, an estimated cost saving has not been determined.

Magistrate Court

Magistrate Court - Mission Statement

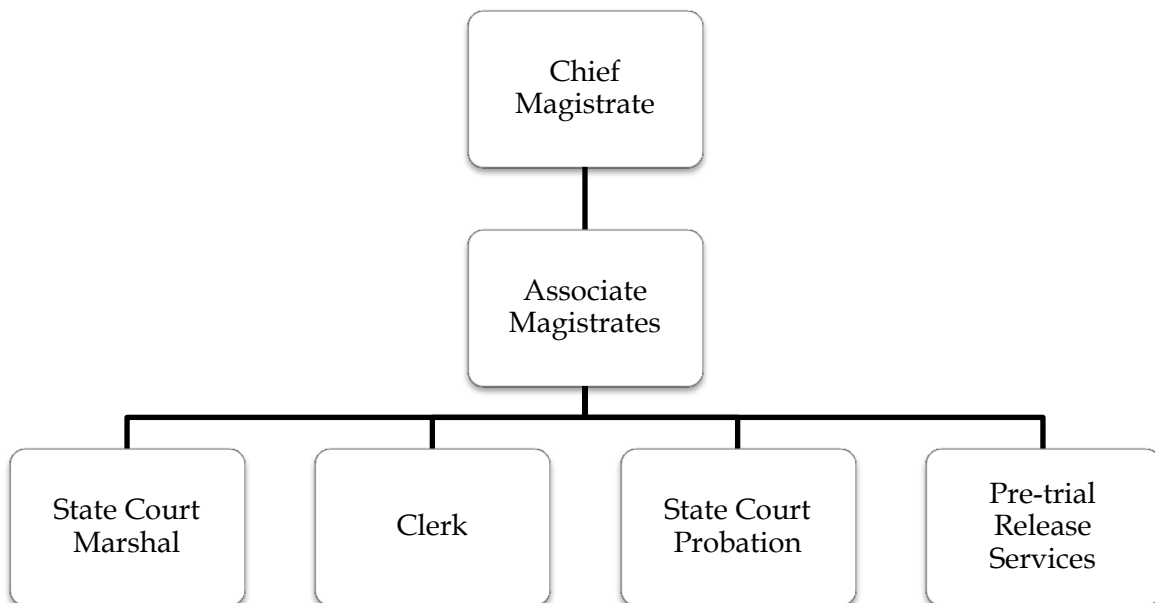
The mission of Magistrate Court is to operate the Magistrate Court of DeKalb County so that the constitutional and statutory rights of all litigants are met in an efficient and timely manner.

Magistrate Court - Description

The Magistrate Court of DeKalb County presides over the application for and issuance of arrest and search warrants. Judge in the Criminal Division of the Court set bonds for defendants charged with misdemeanors and certain felony charges. The judges also preside at preliminary hearings to determine whether there is probable cause sufficient to warrant the case being committed for trial in a court of competent jurisdiction. The Criminal division is open to serve the public sixteen hours day, seven days per week and is available to receive and review warrants applications from county and city law enforcement agencies, 24 hours per day, seven days per week.

The Court hears civil cases of most types where the value of the damages sought does not exceed \$15,000. The Court offers a simplified process that by statute, moves at a faster pace and is designed to allow persons to pursue small claims without being represented by an attorney. Pre- Trial Services, under the direction of Chief Magistrate Judge Berryl A. Anderson assists the Superior and State Courts of DeKalb County by interviewing indigent defendants who are unable to post bond when it has been set and monitoring their compliance with bond conditions upon their release prior to trial.

Magistrate Court - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Magistrate Court – Financials (General Fund) by Common Object Groups

Common Object Group	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 2,348,350	\$ 2,451,832	\$ 2,635,374	\$ 2,809,287
52 - Purch / Contr Svcs	\$ 104,015	\$ 75,333	\$ 92,091	\$ 125,950
53 - Supplies	\$ 29,224	\$ 37,960	\$ 43,789	\$ 30,650
54 - Capital Outlays	\$ 0	\$ 4,652	\$ 2,467	\$ 0
55 - Interfund Charges	\$ 10,411	\$ 20,138	\$ 12,704	\$ 0
57 - Other Costs	\$ 3,075	\$ 2,000	\$ 2,335	\$ 13,000
Expense Total	\$ 2,495,075	\$ 2,591,915	\$ 2,788,759	\$ 2,978,887

Magistrate Court – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04810 - Magistrate Court	\$ 2,495,075	\$ 2,591,915	\$ 2,788,759	\$ 2,978,887
Expense Total	\$ 2,495,075	\$ 2,591,915	\$ 2,788,759	\$ 2,978,887

Magistrate Court – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	14	15	16	16
Average Filled / Funded	13	14	14	14

Magistrate Court – Goals and Objectives

Goal #1: Operate the Court efficiently with minimal disruption to the public and law enforcement while the Magistrate Court Criminal facility at Camp Circle is being renovated. Operate the Court in a manner that maximizes the safety of the public, law enforcement, judges, staff, and inmates.

Objective #1A: To establish suitable convenient location that allows the highest degree of operation for the Court.

Objective #2A: To establish temporary court rooms that will allow the court to continue all civil and criminal calendars.

Objective #3A: To coordinate with all relevant agencies to address issues that impact such agencies.

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Magistrate Court – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Civil suits (including dispossessory actions).	49,886	48,696	47,020	48,527 (Est)
Garnishments.	5,967	5,145	3,876	4,996 (Est)
Bad check citations/warrants.	74	65	66	68 (Est)
Abandoned motor vehicle liens.	1,968	1,777	1,840	1,861 (Est)
Criminal warrants applications.	4,595	3,639	3,313	3,849 (Est)
Arrest & search warrants.	20,496	20,498	20,412	20,468 (Est)
Diversion Treatment Court referrals.	259	253	264	258 (Est)
Diversion Treatment Court graduates.	35	44	34	37 (Est)
Diversion Treatment hearings.	637	558	471	555 (Est)

Magistrate Court – Points of Interest

- The Diversion Treatment Court, which operates as a court program within Magistrate Court, received full accreditation and certification as a State Accountability Mental Health Court from the State of Georgia. This status guarantees the Court's continued eligibility for state grant funding and training.
- The Diversion Treatment Court collaborated with a community partner, the House of Hope Atlanta, church based mission with a focus on service to veterans. The partnership will provide community support for the Veteran Mentoring Program for the Court's Veteran's Calendar to serve veterans whose involvement with the criminal justice system arises from their mental illness.
- The Magistrate Court launched a new website that significantly increases the amount of information that court users can obtain without coming to, or calling the courthouse. The Diversion Treatment Court developed and launched a web page on the Court's new website to increase awareness and support access to the Court.
- On March 3, House Bill 300 was signed into law, transferring all code enforcement, criminal ordinance violation, and parking ticket enforcement to Magistrate Court, effective July 1.

Medical Examiner

Medical Examiner - Mission Statement

To provide comprehensive and exhaustive forensic death investigations and post mortem examinations into all manners of death for all people within our jurisdiction, as we are advocates for the dead, for it is not justice that we seek, but the truth in death so that justice may be served.

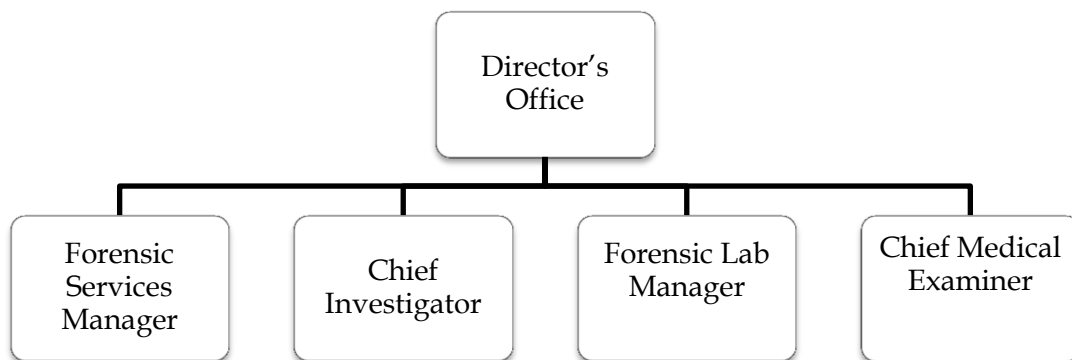
Medical Examiner - Description

The Medical Examiner performs investigations, also known as inquires, into deaths that are required by law to be reported to the DeKalb County Medical Examiner, and which fall under the jurisdiction of the Georgia Death Investigation Act. The DeKalb Medical Examiner’s Office handles all deaths in the incorporated and unincorporated areas of DeKalb County, regardless of municipality and only with the exception of those occurring on state property.

A medical examiner’s inquiry is required on all deaths that come within the purview of the law, and this investigation must start immediately. The following criteria require that the Medical Examiner be notified. Death:

- As a result of violence
- By suicide or casualty
- Suddenly, when in apparent good health
- When unattended by a physician
- In any suspicious or unusual manner with particular attention to those persons 16 years and under
- After birth, but before 7 years of age if the death is unexpected and unexplained
- When an inmate of a State hospital or a State or County penal institute
- After having been admitted to a hospital in an unconscious state and without regaining consciousness within 24 hours of admission

Medical Examiner - Organizational Chart



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Medical Examiner – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,254,905	\$ 1,266,758	\$ 1,298,659	\$ 1,306,093
52 - Purch / Contr Svcs	\$ 768,384	\$ 864,530	\$ 892,745	\$ 904,104
53 - Supplies	\$ 104,225	\$ 85,151	\$ 103,752	\$ 85,405
54 - Capital Outlays	\$ 24,517	\$ 0	\$ 14,378	\$ 0
55 - Interfund Charges	\$ 58,019	\$ 62,224	\$ 65,497	\$ 142,849
Expense Total	\$ 2,210,051	\$ 2,278,663	\$ 2,375,031	\$ 2,438,451

Medical Examiner – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04310 - Medical Examiner	\$ 2,210,051	\$ 2,278,663	\$ 2,375,031	\$ 2,438,451
Expense Total	\$ 2,210,051	\$ 2,278,663	\$ 2,375,031	\$ 2,438,451

Medical Examiner – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	20	20	20	20
Average Filled / Funded	17	17	16	16

Medical Examiner – Goals and Objectives

Goal #1: Thorough and comprehensive investigation of all reported deaths, resulting in the proper determination of cause and manner of death and the dissemination of accurate information, reports and documentation to the appropriate individuals and agencies.

Objective #1A: Evaluate every reported death, including a thorough investigation of each applicable death scene, by well-trained Medical Examiner Investigators and other Medical Examiner personnel.

Objective #1B: Meet daily and consult with the investigators and the pathologists for accurate interpretation and dissemination of information on death cases.

Objective #1C: Provide training in death investigation to law enforcement agencies and crime scene personnel.

Goal #2: Provide hands-on training to the Marine Corp Personnel Retrieval and Processing Company.

Objective #2A: Provide the Marines in the Personnel Retrieval and Processing Company (mortuary services and body retrieval) with hands-on experience in the field and in the laboratory with cadavers prior to their deployment to active war zones.

Objective #2B: Provide a realistic understanding of what the personnel retrieval entails for soldiers who have not previously been exposed to deceased individuals.

Goal #3: Continue to serve those who have lost a loved one with a supportive and professional staff of knowledgeable, caring, and compassionate individuals.

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Objective #3A: Continue to train and educate employees in the area of forensic death investigation so that the needs of the bereaved loved ones, outside agencies, and the general public can be served by employees who possess adequate job knowledge, technical skills and decisions making skills.

Objective #3B: Consult with the forensic pathologists and investigators for accurate dissemination of information to loved ones and other appropriate individuals and agencies.

Objective #3C: Work with Gupton-Jones College of Funeral Services for the embalming of indigent deceased.

Medical Examiner – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Reported deaths & applicable deaths scenes are properly & thoroughly investigated without significant errors.	1,635	1,650	1,668	1,700 (Est)
% of reports of all postmortem examinations completed within 60 calendar days from the time of autopsy in all cases.	65%	80%	95%	99% (Goal)
Median time to complete toxicology cases (days).	105	60	10	10 (Goal)
% of positively identified bodies ready for release within 48 hours.	98%	98%	98%	98% (Goal)
Revenue generated from open records requests (\$).	1,978	1,691	1,364	1,500 (Est)
Revenue generated from the Tissue Bank Program (\$).	18,000	27,450	19,350	20,000 (Est)

Medical Examiner – Points of Interest

- Provided death investigation training to other public safety jurisdictions in the field of forensic science.
- Entered into a formal agreement with the Marine Corp Personnel Retrieval & Processing Company to provide hands-on training.
- Provided over 1,600 death certificates, allowing families to settle estates.
- Implemented a quality assurance relationship with stakeholders from facilities such as hospitals, funeral services and assisted living facilities.
- Obtained an addition to the existing mortuary rack system in the outgoing body cooler to solve a severe storage issue created by an increase of procedure cases.
- Achieved full accreditation from the National Association of Medical Examiners.

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- Upgraded the security of the facility in accordance with the National Association of Medical Examiners and DeKalb County Homeland Security.
- Generated over \$35,000 of revenue in 2014.
- Participated in the Georgia Anatomical Gift Act to not only generate revenue for the County, but also, more importantly, because the unfortunate death of one individual may mean a better quality of life or even life itself for another.
- Successfully procured updated computers, software, and peripherals for completion of the HOMER case management system.

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Non-Departmental

Non-Departmental - Description

The Non-Departmental departments are in five of the eight Tax Funds. They are entities created to account for transactions in those funds that are not operational in nature, are not controllable by operating departments, or pertain to more than one operating department in a way that is not rationally allocable.

Non-Departmental – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 565,308	\$ 473,889	\$ 1,329,156	\$ 453,710
52 - Purch / Contr Svcs	\$ 1,179,009	\$ 489,872	\$ 2,024,879	\$ 1,337,673
53 - Supplies	\$ (961,161)	\$ 486,953	\$ (3,185,719)	\$ 0
55 - Interfund Charges	\$ 931,728	\$ 1,005,224	\$ (285,545)	\$ 1,138,165
57 - Other Costs	\$ 7,813,207	\$ 7,670,286	\$ 7,178,025	\$ 9,910,000
58 - Debt Service	\$ 3,228,884	\$ 1,988,503	\$ 635,169	\$ 2,753,873
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 200,000
70 - Retirement Svcs	\$ 456,038	\$ 472,765	\$ 456,498	\$ 456,498
Expense Total	\$ 13,213,013	\$ 12,587,492	\$ 8,152,464	\$ 16,249,919

Non-Departmental – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09110 - General	\$ 13,158,104	\$ 12,587,452	\$ 8,156,600	\$ 16,181,663
09112 - Parks Bonds Administratic	\$ 54,909	\$ 40	\$ (4,137)	\$ 68,256
Expense Total	\$ 13,213,013	\$ 12,587,492	\$ 8,152,464	\$ 16,249,919

Non-Departmental (General Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	1	1	1	1
Average Filled / Funded	1	1	1	1

Non-Departmental (General Fund) – Points of Interest

- There is one authorized position in Non-Departmental – General Fund: an Administrative Assistant involved with Parks Bonds administration.
- Additionally, the salaries and benefits amounts in FY2014 and FY2015 include funding for two county officials who are, or were, suspended with continuing salaries (approximately \$350K). The funding is included here due to its non-operational nature, but the authorized positions are located in their respective operating departments and are filled by interim or successor personnel.

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Non-Departmental (General Fund) – Points of Interest (continued)

- Unemployment compensation costs for the entire fund is also included in Salaries and Benefits (FY2012 \$350K; FY2013 \$280K; FY2014 & FY2015 \$200K).
- Purchased / Contracted Services includes, or has included, state and federal lobbying costs, debt service for radio upgrades in the fund (FY2012 \$352K), auditing fees (FY2012 \$462K; FY2013 \$143K.), and taxes due on tax-lien property (FY2013 \$111K; FY2014 \$76K; FY2015 \$400K).
- Supplies may include lagging charges or credits from intermediate processes in allocating county-wide electricity, and credits resulting from accounting policy changes' effects on prior years (FY2012 -\$970K; FY2013 \$460K; FY2014 -\$3.2M).
- Interfunds consist of insurance allocations for the entire fund and (in FY2014 -\$856K) credits resulting from accounting policy changes' effects on prior years.
- Other Costs consist of pensioners' health insurance for the fund (\$6.8M per year), Atlanta Region Commission obligations for the county (\$700K per year), and stormwater utility fess for county facilities (\$120K per year).
- Debt Service includes: principal and interest on certificates of participation (FY2012 \$2M; FY2013 \$1.7M; FY2014 \$336K; FY2015 \$1.9M.), interest on tax anticipation notes (FY2012 \$290K; FY2013 \$150K; FY2014 \$100K; FY2015 \$100K.), and principal and interest on urban recovery zone bonds (FY2012 \$790; FY2013 \$734K; FY2014 \$669K; FY2015 \$565K.).
- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

Non-Departmental – Financials (Fire Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 79,236	\$ 71,192	\$ 44,664	\$ 44,663
52 - Purch / Contr Svcs	\$ 841,360	\$ 0	\$ 2,034,998	\$ 0
55 - Interfund Charges	\$ 2,553,147	\$ 3,134,021	\$ 5,430,377	\$ 5,776,272
57 - Other Costs	\$ 1,288,118	\$ 1,288,857	\$ 1,201,665	\$ 1,330,641
70 - Retirement Svcs	\$ 137,094	\$ 137,094	\$ 137,094	\$ 137,094
Expense Total	\$ 4,898,955	\$ 4,631,164	\$ 8,848,798	\$ 7,288,670

Non-Departmental – Financials (Fire Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09115 - Fire	\$ 4,898,955	\$ 4,631,164	\$ 8,848,798	\$ 7,288,670
Expense Total	\$ 4,898,955	\$ 4,631,164	\$ 8,848,798	\$ 7,288,670

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Non-Departmental (Fire Fund) – Points of Interest

- Salaries and Benefits consist of unemployment compensation costs for the entire fund.
- Purchased / Contracted Services consist of the fund’s share of debt service on bonds relating to public safety buildings.
- Interfunds consist of insurance allocations (FY2012 \$237K; FY2013 \$290K; FY2014 \$138K; FY2015 \$275K) and General Fund overhead for the entire fund (FY2012 \$2.3M; FY2013 \$2.8M; FY2014 \$5.3M; FY2015 \$5.5M).
- Other Costs consist of pensioners’ health insurance for the fund (\$1.3M per year).
- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

Non-Departmental – Financials (Designated Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 60,504	\$ 35,750	\$ 24,612	\$ 24,613
52 - Purch / Contr Svcs	\$ 20,662	\$ 8,875	\$ 240,722	\$ 0
55 - Interfund Charges	\$ 5,111,580	\$ 4,602,576	\$ 5,661,735	\$ 3,826,520
57 - Other Costs	\$ 2,236,294	\$ 2,257,636	\$ 2,139,387	\$ 2,317,282
70 - Retirement Svcs	\$ 113,861	\$ 113,861	\$ 233,795	\$ 233,795
Expense Total	\$ 7,542,901	\$ 7,018,697	\$ 8,300,251	\$ 6,402,210

Non-Departmental – Financials (Designated Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09120 - Designated Services	\$ 7,542,901	\$ 7,018,697	\$ 8,300,251	\$ 6,402,210
Expense Total	\$ 7,542,901	\$ 7,018,697	\$ 8,300,251	\$ 6,402,210

Non-Departmental (Designated Fund) – Points of Interest

- Salaries and Benefits consist of unemployment compensation costs for the entire fund.
- Purchased / Contracted Services consist of the fund’s share of debt service on bonds relating to public safety buildings.
- Interfunds consist of insurance allocations (FY2012 \$323K; FY2013 \$250K; FY2014 \$87K; FY2015 \$174K) and General Fund overhead for the entire fund (FY2012 \$4.8M; FY2013 \$4.4M; FY2014 \$5.6M; FY2015 \$3.7M).
- Other Costs consist of pensioners’ health insurance for the fund (\$2.2M per year).
- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

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Non-Departmental – Financials (Unincorporated Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 13,344	\$ 11,275	\$ 7,740	\$ 7,742
55 - Interfund Charges	\$ 3,833,409	\$ 1,937,683	\$ 2,719,866	\$ 1,434,643
57 - Other Costs	\$ 440,361	\$ 440,999	\$ 411,979	\$ 445,000
70 - Retirement Svcs	\$ 17,380	\$ 17,380	\$ 17,379	\$ 17,379
Expense Total	\$ 4,304,494	\$ 2,407,337	\$ 3,156,964	\$ 1,904,764

Non-Departmental – Financials (Unincorporated Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09130 - Unincorporated	\$ 4,304,494	\$ 2,407,337	\$ 3,156,964	\$ 1,904,764
Expense Total	\$ 4,304,494	\$ 2,407,337	\$ 3,156,964	\$ 1,904,764

Non-Departmental (Unincorporated Fund) – Points of Interest

- Salaries and Benefits consist of unemployment compensation costs for the entire fund.
- Interfunds consist of insurance allocations (FY2012 \$36K; FY2013 \$62K; FY2014 \$19K; FY2015 \$37K) and General Fund overhead for the entire fund (FY2012 \$2.8M; FY2013 \$1.9M; FY2014 \$2.7M; FY2015 \$1.4M).
- Other Costs consist of pensioners' health insurance for the fund.
- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

Non-Departmental – Financials (Police Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 0	\$ 124,157	\$ 0	\$ 0
52 - Purch / Contr Svcs	\$ 2,412,984	\$ 0	\$ 3,482,483	\$ 42,156
55 - Interfund Charges	\$ 866,821	\$ 10,160,194	\$ 11,717,881	\$ 10,584,114
57 - Other Costs	\$ 3,520,405	\$ 3,456,000	\$ 3,227,820	\$ 3,500,000
70 - Retirement Svcs	\$ 119,934	\$ 119,934	\$ 0	\$ 0
Expense Total	\$ 6,920,144	\$ 13,860,285	\$ 18,428,184	\$ 14,126,270

Non-Departmental – Financials (Police Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
09140 - Police Services	\$ 6,920,144	\$ 13,860,285	\$ 18,428,184	\$ 14,126,270
Expense Total	\$ 6,920,144	\$ 13,860,285	\$ 18,428,184	\$ 14,126,270

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Non-Departmental (Police Fund) – Points of Interest

- Salaries and Benefits consist of unemployment compensation costs for the entire fund.
- Purchased / Contracted Services consist of the fund’s share of debt service on bonds relating to public safety buildings.
- Interfunds consist of insurance allocations (FY2012 \$368K; FY2013 \$423K; FY2014 \$206K; FY2015 \$411K) and General Fund overhead for the entire fund (FY2012 \$499; FY2013 \$9.7M; FY2014 \$11.5M; FY2015 \$10.1M).
- Other Costs consist of pensioners’ health insurance for the fund.
- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

Parks and Recreation

Parks and Recreation - Mission Statement

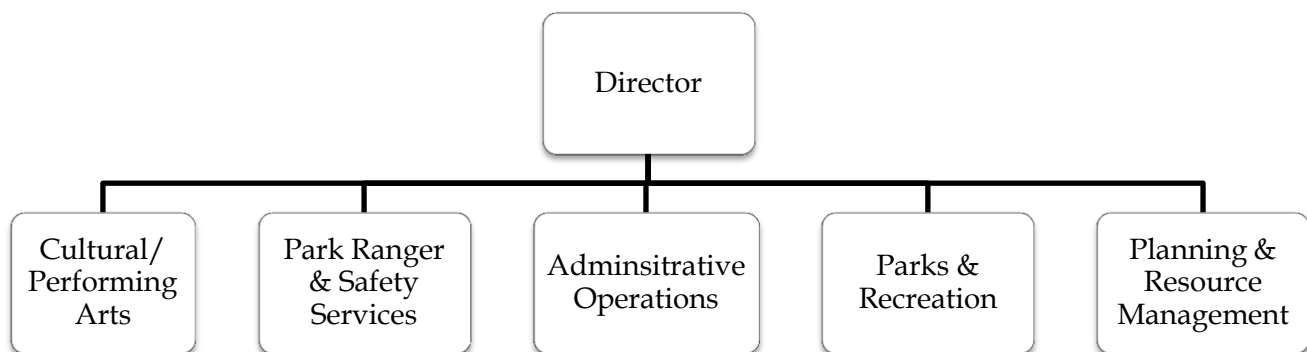
The Recreation, Parks & Cultural Affairs Department's mission is to provide safe parks and facilities, enhance the quality of life as a provider of recreation and cultural experiences, and ensure a customer focused parks system.

Parks and Recreation - Description

The department is the steward of approximately 7,000 acres of parkland, which translate into more than 120 parks ranging in size from less than one acre to the largest of more than 2,200 acres - Arabia Mountain - within the National Heritage Area. The department operates 158 athletic fields, 106 tennis courts, 95 picnic shelters, 124 playgrounds, 13 pools, 1 aquatic facility, 106 tennis courts, 2 golf courses, 1 performing arts center, and 13 recreation centers. The department offers additional recreational opportunities by partnering with nonprofit organizations such as the Young Men's Christian Association (YMCA), Callanwolde Foundation, Boys and Girls Club and other small community based organizations.

The Recreation Fund provides a variety of year-round programs on a fee-for-service basis for all ages and interests throughout the County's public facilities, playgrounds, parks, schoolyards, and various other locations to promote positive and healthy activities while creating a safety environment. The Recreation Fund was established in 1975 to assist with the operating cost of programs that convene at athletic, aquatic, and recreational facilities. The fee-based program generates revenue for recreational activities. These activities consist of drama, dance, swim lessons, basketball, and other programs based on community interest. The Board of Commissioners delegated the administrative responsibility to the Recreation, Parks, and Cultural Affairs Department.

Parks and Recreation - Organizational Chart



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Parks and Recreation – Financials (Designated Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 7,885,870	\$ 7,858,252	\$ 7,810,085	\$ 8,424,526
52 - Purch / Contr Svcs	\$ 1,275,297	\$ 1,534,584	\$ 1,483,895	\$ 1,326,809
53 - Supplies	\$ 821,791	\$ 780,068	\$ 683,362	\$ 291,763
54 - Capital Outlays	\$ 0	\$ 15,672	\$ 4,479	\$ 0
55 - Interfund Charges	\$ (823,090)	\$ (739,140)	\$ 699,365	\$ 1,526,699
57 - Other Costs	\$ 225,000	\$ 225,000	\$ 225,000	\$ 0
Expense Total	\$ 9,384,869	\$ 9,674,436	\$ 10,906,186	\$ 11,569,797

Parks and Recreation – Financials (Designated Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
06101 - Administration	\$ 1,013,722	\$ 973,119	\$ 818,482	\$ 1,046,189
06102 - Special Populations	\$ 16,920	\$ 12,021	\$ 41,624	\$ 5,054
06103 - Summer Programs	\$ 406,722	\$ 215,101	\$ 275,731	\$ 211,703
06104 - Recreation Division Adr	\$ 459,360	\$ 485,128	\$ 519,310	\$ 570,503
06105 - Recreation Centers	\$ 1,794,601	\$ 2,107,417	\$ 1,929,048	\$ 1,983,044
06110 - Mystery Valley Golf Cou	\$ 72,312	\$ 1,617	\$ 1,511	\$ 0
06111 - Sugar Creek Golf Cours	\$ 80,200	\$ 8,905	\$ 8,318	\$ 0
06113 - Planning & Developmer	\$ 434,821	\$ 449,423	\$ 448,628	\$ 438,895
06114 - Aquatics	\$ 590,308	\$ 547,509	\$ 537,392	\$ 491,550
06115 - Division Administration	\$ (347,573)	\$ 265,348	\$ 923,660	\$ 776,831
06116 - District I Service Center	\$ 1,085,352	\$ 980,821	\$ 1,105,773	\$ 1,318,561
06117 - District II Service Center	\$ 1,078,147	\$ 1,051,920	\$ 1,096,871	\$ 1,285,043
06118 - District III Service Cente	\$ 1,357,607	\$ 1,273,949	\$ 1,612,405	\$ 1,916,124
06119 - Support Service	\$ 35,976	\$ 23,196	\$ 18,587	\$ 46,139
06120 - Horticulture & Forestry	\$ 15,937	\$ 13,442	\$ 18,790	\$ 36,679
06121 - Planning & Developmer	\$ 5,771	\$ 7,314	\$ 3,780	\$ 10,742
06124 - Brook Run	\$ 2,093	\$ 0	\$ 0	\$ 0
06125 - Sugar Creek Tennis	\$ 8,527	\$ 0	\$ 0	\$ 0
06126 - Natural Resource Mana	\$ 241,398	\$ 205,202	\$ 192,888	\$ 224,185
06128 - Marketing And Promoti	\$ 49,183	\$ 53,142	\$ 52,596	\$ 56,296
06130 - Cultural Affairs	\$ 453,009	\$ 471,142	\$ 480,227	\$ 270,895
06132 - Youth Athletics	\$ 284,754	\$ 284,480	\$ 584,551	\$ 661,201
06133 - Youth Services	\$ 0	\$ 0	\$ 0	\$ 100,000
06136 - Little Creek Horse Farm	\$ 245,724	\$ 244,241	\$ 236,015	\$ 120,163
Expense Total	\$ 9,384,869	\$ 9,674,436	\$ 10,906,186	\$ 11,569,797

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Parks and Recreation – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	148	148	143	136
Average Filled / Funded	124	117	115	126

Recreation Fund – Financials (Recreation Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
06204 - Therapeutic Rec Program	\$ 2,508	\$ 0	\$ 432	\$ 0
06208 - Senior Citizen Programs	\$ 2,508	\$ 0	\$ 0	\$ 0
06214 - Briarwood Rec Center	\$ 0	\$ 205	\$ 0	\$ 0
06215 - Lucious Sanders Rec Ce	\$ 0	\$ 0	\$ 4,919	\$ 0
06219 - Gresham Rec Center	\$ 0	\$ 0	\$ 1,695	\$ 0
06221 - N H Scott Rec Center	\$ 0	\$ 0	\$ 819	\$ 0
06222 - Midway Rec Center	\$ 0	\$ 0	\$ 5,267	\$ 0
06223 - Tobie Grant Rec Center	\$ 90	\$ 0	\$ 0	\$ 0
06224 - Tucker Rec Center	\$ 39,990	\$ 16,027	\$ 31,224	\$ 2,389
06225 - Special Events	\$ 0	\$ 0	\$ 75	\$ 0
06226 - Brownsmill Rec Center	\$ 7,206	\$ 10,484	\$ 17,720	\$ 0
06230 - Playground Day Camp	\$ 567,179	\$ 649,246	\$ 909,997	\$ 722,074
06234 - Summer Swim Lessons	\$ 11,821	\$ 6,866	\$ 8,078	\$ 3,814
06236 - DeKalb Swim League	\$ 12,300	\$ 13,000	\$ 0	\$ 45,000
06242 - Hamilton Rec Center	\$ 1,703	\$ 2,270	\$ 3,976	\$ 0
06255 - Adult Softball	\$ 38,659	\$ 15,911	\$ 13,333	\$ 17,713
06257 - Youth Sports	\$ 6,034	\$ 5,561	\$ 17,783	\$ 51,399
06258 - Adult Volleyball	\$ 0	\$ 0	\$ 213	\$ 0
06260 - Administrative Support	\$ 832	\$ 0	\$ 1,000	\$ 0
Expense Total	\$ 690,830	\$ 719,570	\$ 1,016,531	\$ 842,389

Parks and Recreation – Goals and Objectives

Goal #1: Continually review and adjust the organization for the most efficient and effective service delivery.

Objective #1A: Develop customer service satisfaction surveys to gauge public feedback on the department's performance and make them readily accessible to the customers. Department will review surveys weekly and make the necessary adjustments.

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Objective #1B: Collaborate with the Information Technology Department to develop on-line registration capabilities: on-line payment capabilities and posting of program opportunities and events on the web.

Objective #1C: Actively pursue non-tax revenue through partnerships, sponsorships, donations, grants, user fees and entrepreneurial activities.

Objective #1D: Evaluate fees and charges policies for programs and services.

Objective #1E: Develop high performing leaders, teams, and employees.

Parks and Recreation – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Number of fire extinguishers replaced.	12	12	12	10 (Est)
Number of safety inspections conducted at centers.	12	15	24	20 (Est)
Emergency drills conducted.	NA	NA	1	1 (Est)
Outsourcing - mowing of parks and public ground sites.	NA	NA	750,000	810,500 (Est)
Increase opportunities for new vendors to participate in Parks Bond Program.	4	4	5	8 (Est)
Number of summer employees hired.	186	185	246	268 (Est)
Number of renovated centers.	2	2	1	2 (Est)
Number of increased community-based partnership groups.	3	3	2	4 (Est)
Number of training classes attended by employees.	12	12	10	15 (Est)
Number of employees recognition by incentive programs.	12	15	12	14 (Est)

Parks and Recreation – Points of Interest

- Replaced and inspected fire extinguishers at all recreational facilities.
- Developed Emergency Preparedness Plan.
- Outsourced mowing of parks and public grounds sites to private vendors.
- Renovated Gresham Recreation Center.
- Increased the number of community-based partnerships with groups like Park Pride, Boys and Girls Club, and YMCA.
- Developed and implemented business plan for Recreation, Parks, and Cultural Affairs Department.
- Re-organized the Department for more efficient employee alignment.
- Implemented self-sufficiency program for employees.
- Instituted a flex-scheduling program for employees.
- The 2015 budget included \$100,000 for Youth Development STEM (Science, Technology, Engineering, and Mathematics) programs.

Planning & Sustainability

Planning & Sustainability - Mission Statement

The Planning and Sustainability Department’s mission is to coordinate the County’s comprehensive planning, zoning, development services, business license, and code compliance activities with its various stakeholders, to preserve the County’s natural and built environment. Our mission is to passionately strive daily to enhance quality of life to create a safe and sustainable community in partnership with the public through the delivery of efficient and effective services.

Planning & Sustainability - Description

The Planning and Sustainability Department consists of three divisions; Planning Services, Development Services, and Code Compliance.

The Planning Services Division is comprised of two sections, Long Range Planning and Current Planning. The Long Range Planning Division is responsible for policy recommendations and programs to guide the county's growth, including preparation of the county's comprehensive plan.

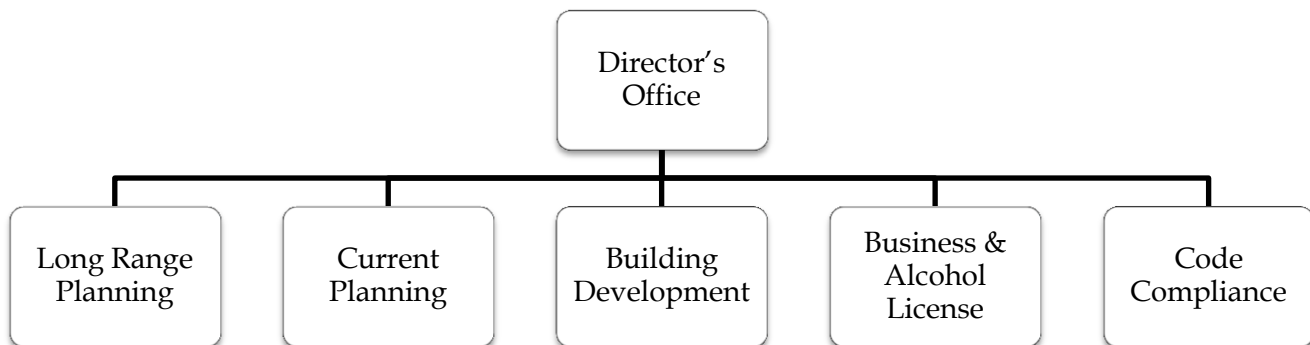
The Current Planning Division has four areas of responsibility; zoning, subdivision, board support, urban design, and overlay districts. Responsibilities also include making recommendation for special land use permits, rezoning, text amendments, variances, plat reviews, and historic preservation designations through an inclusive public hearings process.

The Building Services Division is comprised of three sections; Plans Review & Permits (Residential, Non-Residential), Business License, Inspections.

The Code Compliance and Neighborhood Stabilization has four areas of responsibility; proactive code compliance, reactive code compliance, maintaining the Foreclosure/Vacant Property Registries, and implementing the Interior Code Compliance Ordinance for multi-family properties.

The budget is divided among four funds; General (100), Development (201), Unincorporated (272), and Foreclosure Registry Fund (205).

Planning & Sustainability - Organizational Chart



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Planning & Sustainability – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 976,663	\$ 899,239	\$ 1,261,280	\$ 1,166,869
52 - Purch / Contr Svcs	\$ 41,693	\$ 28,697	\$ 99,767	\$ 183,510
53 - Supplies	\$ 2,098	\$ 8,131	\$ 8,656	\$ 6,750
54 - Capital Outlays	\$ 2,454	\$ 3,275	\$ 1,019	\$ 1,500
55 - Interfund Charges	\$ 4,776	\$ 1,120	\$ 301	\$ 3,428
Expense Total	\$ 1,027,684	\$ 940,462	\$ 1,371,023	\$ 1,362,057

Planning & Sustainability – Financials (Development Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,413,834	\$ 1,335,029	\$ 2,073,886	\$ 2,994,446
52 - Purch / Contr Svcs	\$ 92,563	\$ 191,571	\$ 209,438	\$ 438,074
53 - Supplies	\$ 20,269	\$ 16,747	\$ 29,070	\$ 64,627
54 - Capital Outlays	\$ 10,794	\$ 3,205	\$ 36,678	\$ 10,000
55 - Interfund Charges	\$ 2,373,104	\$ 1,083,283	\$ 2,014,842	\$ 824,622
57 - Other Costs	\$ 517,787	\$ 518,535	\$ 484,415	\$ 518,000
61 - Other Fin. Uses	\$ 1,060,000	\$ 300,000	\$ 0	\$ 800,346
70 - Retirement Svcs	\$ 10,884	\$ 10,884	\$ 10,884	\$ 10,884
Expense Total	\$ 5,499,235	\$ 3,459,255	\$ 4,859,214	\$ 5,660,999

Planning & Sustainability – Financials (Unincorporated Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 2,305,569	\$ 2,350,976	\$ 2,626,931	\$ 3,820,813
52 - Purch / Contr Svcs	\$ 114,749	\$ 90,228	\$ 142,267	\$ 453,185
53 - Supplies	\$ 20,653	\$ 32,242	\$ 45,033	\$ 79,065
54 - Capital Outlays	\$ 0	\$ 29,850	\$ (11,633)	\$ 11,000
55 - Interfund Charges	\$ 80,737	\$ 180,028	\$ 527,157	\$ 749,994
57 - Other Costs	\$ 0	\$ 0	\$ (17,963)	\$ 0
Expense Total	\$ 2,521,707	\$ 2,683,324	\$ 3,311,792	\$ 5,114,057

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Planning & Sustainability – Financials (Foreclosure Registry Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
00 - Default	\$ 0	\$ 0	\$ (200)	\$ 0
51 - Salaries & Benefits	\$ 250,244	\$ 289,365	\$ 368,173	\$ 381,601
52 - Purch / Contr Svcs	\$ 12,644	\$ 38,351	\$ 66,211	\$ 43,900
53 - Supplies	\$ 9,392	\$ 4,860	\$ 8,838	\$ 8,000
54 - Capital Outlays	\$ 9,625	\$ (1,514)	\$ 1,000	\$ 3,500
55 - Interfund Charges	\$ 0	\$ 0	\$ (1,248)	\$ 0
57 - Other Costs	\$ 70,231	\$ 50,255	\$ 0	\$ 0
Expense Total	\$ 352,135	\$ 381,318	\$ 442,775	\$ 437,001

Planning & Sustainability – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05110 - Planning & Sust -Develc	\$ 0	\$ 146	\$ 470	\$ 0
05115 - Planning & Sust - Plann	\$ 519,459	\$ 393,687	\$ 682,409	\$ 515,467
05145 - Planning & Sust - Code	\$ 4,078	\$ 3,294	\$ 1,995	\$ 0
05150 - Planning & Sust - Permi	\$ 0	\$ 0	\$ 2,222	\$ 0
05170 - Planning & Sust - Long	\$ 504,147	\$ 543,335	\$ 683,925	\$ 846,590
Expense Total	\$ 1,027,684	\$ 940,462	\$ 1,371,023	\$ 1,362,057

Planning & Sustainability – Financials (Development Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05110 - Planning & Sust -Develc	\$ 3,978,024	\$ 2,062,688	\$ 2,612,145	\$ 2,564,431
05115 - Planning & Sust - Plann	\$ 0	\$ 0	\$ 3,481	\$ 0
05120 - Planning & Sust - Suppc	\$ 61	\$ 0	\$ 0	\$ 0
05130 - Planning & Sust - Land	\$ 8,241	\$ 4,417	\$ 457,520	\$ 694,652
05140 - Planning & Sust - Struct	\$ 1,019,587	\$ 885,676	\$ 988,811	\$ 1,171,467
05150 - Planning & Sust - Permi	\$ 469,668	\$ 484,060	\$ 766,733	\$ 1,200,920
05160 - Planning & Sust. - Env I	\$ 23,850	\$ 22,414	\$ 30,524	\$ 29,529
05330 - Development - Land De	\$ (196)	\$ 0	\$ 0	\$ 0
Expense Total	\$ 5,499,235	\$ 3,459,255	\$ 4,859,214	\$ 5,660,999

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Planning & Sustainability – Financials (Unincorporated Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05145 - Planning & Sust - Code	\$ 1,679,807	\$ 1,862,737	\$ 2,167,421	\$ 2,981,801
05146 - Plan & Sust - Foreclosur	\$ 154	\$ 912	\$ 1,366	\$ 0
05180 - Planning & Sust - Zonin	\$ 841,747	\$ 819,674	\$ 1,143,001	\$ 1,364,369
05181 - Business Licenses	\$ 0	\$ 0	\$ 6	\$ 767,887
Expense Total	\$ 2,521,707	\$ 2,683,324	\$ 3,311,792	\$ 5,114,057

Planning & Sustainability – Financials (Foreclosure Registry Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05146 - Plan & Sust - Foreclosur	\$ 352,135	\$ 381,318	\$ 443,944	\$ 411,901
05147 - Plan & Sust - Vacant Pr	\$ 0	\$ 0	\$ (1,169)	\$ 25,100
Expense Total	\$ 352,135	\$ 381,318	\$ 442,775	\$ 437,001

Planning & Sustainability (General Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	13	14	17	19
Average Filled / Funded	11	11	14	19

Planning & Sustainability (Development Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	25	26	36	39
Average Filled / Funded	22	21	30	39

Planning & Sustainability (Unincorporated Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	48	46	52	54
Average Filled / Funded	40	40	45	54

Planning & Sustainability (Foreclosure Registry Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	5	5	9	10
Average Filled / Funded	4	4	7	10

2015 Budget Document – DeKalb County, Georgia

Planning & Sustainability - Goals and Objectives

Goal #1: Implement Phase II of the Code Compliance Consolidation Plan (expand to include environmental health, engineering services, animal services, watershed management).

Objective #1A: Transfer two positions from Sanitation department during Mid-Year Budget process.

Goal #2: Continue to Overhaul Permitting Enhancement with the Consultant on board thereby improving issuance times.

Objective #2A: Fill all position vacancies in Development Services Division.

Objective #2B: Cross train all intake staff.

Goal #3: Adopt the Economic Strategic Plan as a supplemental document to the Comprehensive Plan and consider Economic Development during both planning and zoning considerations.

Objective #3A: Ensure all Planning staff has knowledge and understanding of the Economic Strategic Plan.

Goal #4: To adopt and implement the new Zoning Code (Chapter 27) to improve the quality of life in DeKalb County (code to include building materials, enhanced landscape buffers, usable open space, and more regulations for compatibility).

Objective #4A: Train all staff on the Articles of the New Zoning Code.

Objective #4B: Provide information on the new zoning code to the public via the Planning Website.

Planning & Sustainability - Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
New inspection requests	12,165	11,472	12,263	13884 (Est)
Warning notices issued	6,850	6,549	5,381	8,136 (Est)
Court summons issued	4,190	4,825	5,248	4,617 (Est)
Properties brought into compliance	19,782	12,335	10,734	28,530 (Est)
Illegal signs cited	119	147	51	201 (Est)
Rezoning applications processed	61	65	70	142 (Est)
Board of Appeals variances	139	137	98	150 (Est)
Special Land Use Permits	88	89	43	120 (Est)
Structural Bldg. Inspections	11,880	11,400	11,056	4,635 (Est)
Foreclosed/Vacant property Inspections	3,150	3,216	4,616	4,000 (Est)
Vacant Property registrations	0	0	905	2,700 (Est)
Foreclosure Registrations	2973	2203	951	1,000(Est)
Building Permits Issued	4,435	3,512	4,083	4,249 (Est)

Planning & Sustainability – Points of Interest

- Improved code compliance response time from 21 days to 3 days.
- Increased staffing of Code Enforcement through consolidation and cross training of Business License inspectors and existing Code Officers.
- Hired consultant for the Permitting Process Improvement Project.
- Implemented permitting improvements: same day permitting, computer refresh, fire marshal review improvements, commercial plans review.
- Renovation of 2nd floor with customer friendly lobby. Installation of user-friendly kiosks.
- Improved citizen involvement and empowerment through participation in neighborhood meetings, Neighborhood Summit, and utilization of neighborhood registry during land use and zoning pre-submittal conferences and meetings.
- Increased the number of Permit Technicians and cross-trained clerical staff.
- Consolidation of various divisions (Land Development, Fire Review, Water/Sewer Review) into the Development Services Division.
- Implemented improved cashiering operations (credit card machines) at each permit tech and business license station.
- Provided International Code Council training to Permit Technicians to become certified.

Police

Police - Mission Statement

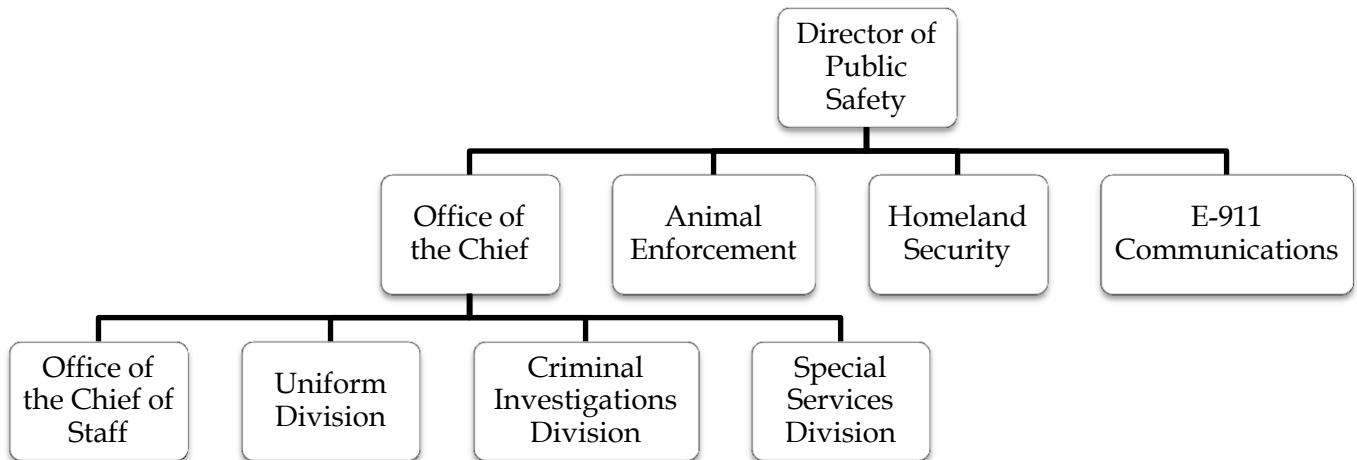
The DeKalb County Police Department’s mission is to protect the peaceful against the lawless, ensure justice, safeguard lives and property, while serving with a commitment to the constitutional rights afforded to all people.

DeKalb County E-911 Communications is committed to the delivery of effective and efficient police, fire, and emergency medical services through teamwork, training, and technology.

Police - Description

The Police Department is comprised of four distinct divisions. The Divisions include the Office of the Chief which includes the Office of the Chief of Staff; Uniform Division; Criminal Investigations Division; and the Special Services Division. The Department reports to the Deputy Chief Operating Officer referred to as the Director of Public Safety. The departmental budget also incorporates the funding for Animal Enforcement, E-911 Communications, and Homeland Security, which report directly to the Director of Public Safety. The budget is divided among three funds; the Director of Public Safety and Animal Enforcement are budgeted in the General Fund; Office of the Chief, Office of the Chief of Staff, Homeland Security, Uniform Division, and Criminal Investigations Division are budgeted in the Police Services Fund; Special Services Division’s budget is in both the General Fund and the Police Services Fund; E-911 Communications is budgeted in the Emergency Telephone System Fund.

Police - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Police – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 3,333,227	\$ 2,976,445	\$ 2,668,885	\$ 2,809,299
52 - Purch / Contr Svcs	\$ 5,076,220	\$ 5,967,845	\$ 5,838,301	\$ 7,754,790
53 - Supplies	\$ 542,938	\$ 503,138	\$ 1,169,797	\$ 702,388
54 - Capital Outlays	\$ 27,564	\$ 8,515	\$ (9,592)	\$ 2,100
55 - Interfund Charges	\$ (6,338,393)	\$ (4,914,412)	\$ (5,421,671)	\$ (3,272,125)
57 - Other Costs	\$ 133,404	\$ 0	\$ (17,621)	\$ 0
Expense Total	\$ 2,774,961	\$ 4,541,532	\$ 4,228,099	\$ 7,996,452

Police – Financials (Police Services Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 75,901,102	\$ 73,743,574	\$ 73,826,491	\$ 72,181,511
52 - Purch / Contr Svcs	\$ 1,426,142	\$ 1,022,600	\$ 812,339	\$ 1,854,176
53 - Supplies	\$ 590,747	\$ 1,216,918	\$ 3,186,296	\$ 3,085,025
54 - Capital Outlays	\$ 25,608	\$ 20,960	\$ 48,842	\$ 28,484
55 - Interfund Charges	\$ 14,473,482	\$ 13,549,759	\$ 15,060,575	\$ 18,483,156
57 - Other Costs	\$ 0	\$ 11,589	\$ 0	\$ 385,000
61 - Other Fin. Uses	\$ 113,186	\$ 209,270	\$ 429,163	\$ 0
Expense Total	\$ 92,530,268	\$ 89,774,669	\$ 93,363,706	\$ 96,017,352

Police/E911- Financials (Emergency Telephone System Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 7,782,594	\$ 7,881,195	\$ 7,926,250	\$ 8,506,800
52 - Purch / Contr Svcs	\$ 2,169,208	\$ 2,521,169	\$ 3,134,049	\$ 3,848,925
53 - Supplies	\$ 134,268	\$ 163,175	\$ 187,069	\$ 296,030
54 - Capital Outlays	\$ 214,063	\$ 537,992	\$ 289,196	\$ 1,500
55 - Interfund Charges	\$ 266,904	\$ 108,636	\$ 130,800	\$ 84,810
70 - Retirement Svcs	\$ 13,738	\$ 13,738	\$ 13,738	\$ 13,738
Expense Total	\$ 10,580,775	\$ 11,225,905	\$ 11,681,102	\$ 12,751,803

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Police – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04601 - Directors Office	\$ 259,051	\$ 142,087	\$ 221,416	\$ 250,056
04602 - Administrative Services	\$ 2,326,029	\$ 2,347,201	\$ 2,229,543	\$ 4,891,444
04604 - Communications	\$ 3,792,060	\$ 3,839,458	\$ 3,625,157	\$ 4,112,242
04607 - Crossing Guards	\$ 0	\$ 0	\$ 14	\$ 0
04609 - Firing Range	\$ 116,577	\$ 123,896	\$ 143,115	\$ 424,347
04616 - Animal Control	\$ 2,700,093	\$ 3,227,070	\$ 3,617,429	\$ 3,763,134
04630 - Rescue Services	\$ 133,404	\$ 0	\$ 0	\$ 0
04641 - Interfund Support - Gen	\$ (6,552,252)	\$ (5,138,100)	\$ (5,607,804)	\$ (5,444,771)
04660 - Assistant Director	\$ 0	\$ (80)	\$ (771)	\$ 0
Expense Total	\$ 2,774,961	\$ 4,541,532	\$ 4,228,099	\$ 7,996,452

Police – Financials (Police Services Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04655 - Records	\$ 1,285,559	\$ 1,379,726	\$ 1,512,315	\$ 1,750,937
04660 - Assistant Director	\$ 1,045,530	\$ 1,225,614	\$ 2,181,401	\$ 2,920,166
04661 - Service Support	\$ 506,181	\$ 726,263	\$ 1,154,901	\$ 2,417,982
04662 - Internal Affairs	\$ 1,072,099	\$ 1,093,757	\$ 822,627	\$ 997,040
04663 - Criminal Investigation I	\$ 16,308,733	\$ 14,493,660	\$ 11,267,020	\$ 12,541,704
04664 - Special Operations Unit	\$ 8,829,261	\$ 8,704,032	\$ 9,551,769	\$ 11,134,543
04665 - Training	\$ 1,508,933	\$ 1,763,705	\$ 2,479,591	\$ 2,556,129
04667 - Uniform Division	\$ 52,527,530	\$ 51,721,772	\$ 53,710,053	\$ 51,013,679
04668 - Precincts	\$ 356,964	\$ 209,799	\$ 99,315	\$ 133,021
04669 - Intelligence / Permits	\$ 909,453	\$ 1,611,973	\$ 2,797,504	\$ 1,004,459
04676 - Recruiting & Backgroun	\$ 698,998	\$ 670,115	\$ 853,017	\$ 887,735
04677 - Homeland Security	\$ 839,202	\$ 809,255	\$ 820,125	\$ 1,044,061
04679 - Intelligence-Led Policing	\$ 0	\$ 0	\$ 0	\$ 2,042,527
04681 - Crime Scene	\$ 681,462	\$ 591,034	\$ 832,658	\$ 885,618
04693 - Interfund Support	\$ 5,960,364	\$ 4,773,964	\$ 5,281,411	\$ 4,687,751
Expense Total	\$ 92,530,268	\$ 89,774,669	\$ 93,363,706	\$ 96,017,352

Police/E911 – Financials (Emergency Telephone System Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02646 - E-911 Wired	\$ 10,578,529	\$ 11,210,348	\$ 11,681,102	\$ 12,751,803
02647 - E-911 Wireless	\$ 2,246	\$ 15,556	\$ 0	\$ 0
Expense Total	\$ 10,580,775	\$ 11,225,905	\$ 11,681,102	\$ 12,751,803

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Police (General Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	72	70	64	63
Average Filled / Funded	62	55	46	44

Police (Police Services Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	1,226	1,226	1,230	1,232
Average Filled / Funded	1,050	991	987	954

E-911 Communications (Emergency Telephone System Fund) – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	209	208	208	208
Average Filled / Funded	119	122	116	130

Police – Goals and Objectives

- Goal #1: To reduce crime and criminal activity in the supported areas of DeKalb County.
- Objective #1A: Lower rate of crime and property loss through targeted team enforcement.
 - Objective #1B: Meet or exceed priority call response times.
 - Objective #1C: Meet or exceed current clearance rates for Part 1 Crimes (homicide, sexual assault, burglary, auto theft, and entering autos).
 - Objective #1D: Enhance roadway safety through traffic enhancement and community oriented policing.
- Goal #2: Continuously improve efficiency and effectiveness.
- Objective #2A: Strengthen community partnerships and programs.
 - Objective #2B: Effectively manage staffing levels.
 - Objective #2C: Identify and incorporate best practices for policing.
 - Objective #2D: Evaluate and incorporate improved technology throughout the department.
- Goal #3: Ensure accountability to high standards of performance, ethics, and professional conduct.
- Objective #3A: Promote ethical and professional behavior by employees.
 - Objective #3B: Encourage sound decision making through empowerment, training, monitoring, and mentoring.

E-911 Communications – Goals and Objectives

- Goal #1: Upgrade current E-911 systems to become next generation compliant. This includes the Computer Aided Dispatch (CAD), NICE logging recorder for phones and radios, and consoles.
- Objective #1A: Conduct site audit analysis to ensure best business practices at all levels prior to upgrade.
 - Objective #1B: Assess all hardware for upgrade compatibility.
 - Objective #1C: Install upgrades into the testing/training environment in the 911 Center.

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Goal #2: Upgrade priority dispatch protocol for both Fire and Police.

Objective#2A: Ensure that upgraded CAD environment is completely compatible with Priority Dispatch Emergency Police Dispatcher (EPD) and Emergency Fire Dispatcher (EFD).

Objective #2B: Assess all upgraded CAD hardware for compatibility with Priority Dispatch EPD and EFD.

Objective #2C: Ensure any calls needing fire or police dispatch is processed in a timely, efficient manner.

Objective #2D: Enable the 911 Center to maintain uniformity on every call received, not just medical calls.

Goal #3: Outreach to organizations and citizens regarding education on E-911 and public safety

Objective #3A: Utilize an administrative coordinator to liaison with neighborhood groups, civic organizations, churches, veterans groups, and commission offices.

Objective #3B: Host tours at the 911 Center and provide educational material related to E-911 and public safety to civic groups, neighborhood organizations, and students.

Objective #3C: Provide representatives at job fairs and colleges and active recruitment at churches, military bases, and veterans' establishments within and outside the Atlanta metropolitan area.

Police & E-911 Communications- Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Average response time in minutes to priority 1 calls.	8	9	9	8 (Goal)
Total UCR reported Part 1 crimes.	44,239	42,655	41,757	42,000 (Est)
Total calls handled.	858,676	748,669	754,392	760,000 (Est)
Percentage clearance rate for Part 1 crimes (homicide, sexual assault, burglary, auto theft, and entering autos).	17%	18%	18%	20%
Vehicle accidents.	13,081	22,771	22,425	22,700 (Est)
Property crimes.	19,138	18,534	17,954	17,554 (Est)
Sworn officers per 1,000 population.	1.6	2.0	1.2	2.0 (Goal)
Animal Enforcement cases.	14,642	14,075	13,505	14,500 (Est)
Internal Affairs cases.	158	120	124	120 (Est)
911 calls received.	1,136,424	1,111,264	1,065,308	1,088,775 (Est)

Police & E-911 Communications – Points of Interest

- The East Precinct Substation opened at Stonecrest Mall in 2014 to improve police visibility in the mall area.
- Following the implementation of the take home car program, 102 take home cars were assigned in 2014. An additional 140 vehicles were anticipated for delivery in December 2014.
- The retired/reserved officer program was initiated in 2014.
- The Cry Wolf program was implemented to reduce unnecessary responses to false alarms.

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- The tuition reimbursement program was developed and implemented in 2014 and continued into 2015.
- All E-911 operated completed and became certified in International Academies of Emergency Dispatch (IAED) active assailant training.
- Technical staff outfitted and equipped 120 police vehicles with computer and software for the new take home vehicle program.
- The Smart911 program kicked off in February 2014 allowing citizens to provide critical data to assist in expedited response to locations.
- The 2015 budget abolished (146) part-time School Safety Officers.

Probate Court

Probate Court - Mission Statement

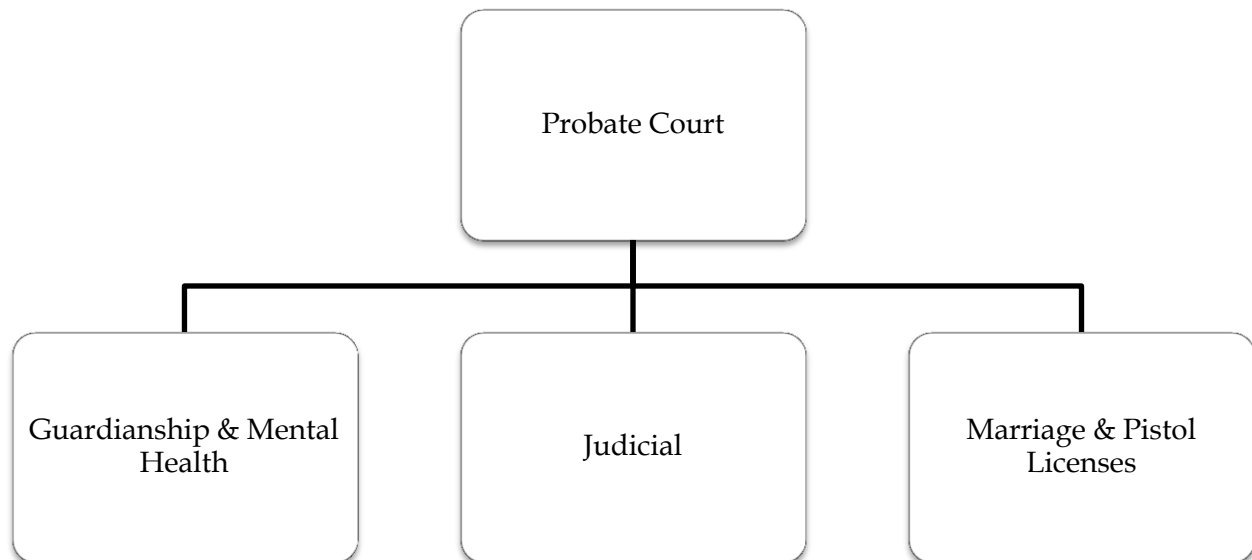
The Probate Court strives to serve the citizens of DeKalb County while enforcing the law.

Probate Court - Description

The Judge of the Probate Court is elected by popular vote for a term of four years. The Probate Court has jurisdiction of estates in DeKalb County. This includes the probate of wills, appointment of administrators, the granting of years supports, the appointment of guardians/conservators of both minors and incapacitated adults and hearing disputes in any of these areas. Further, the Probate Court's jurisdiction includes the holding of civil commitment hearings to determine if a patient should remain involuntarily hospitalized.

The DeKalb Probate Court holds these hearings for approximately 35 other counties. All marriage licenses and pistol licenses are issued and recorded in this office. The Probate Court has other miscellaneous functions, which include the issuance of fireworks permits, certificates of residency, veterans' licenses, and peddlers' licenses.

Probate Court - Organizational Chart



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Probate Court – Financials (General Fund) by Common Object Groups

Common Object Group	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,466,140	\$ 1,429,260	\$ 1,379,242	\$ 1,459,457
52 - Purch / Contr Svcs	\$ 65,799	\$ 69,108	\$ 76,277	\$ 123,061
53 - Supplies	\$ 21,526	\$ 19,539	\$ 23,570	\$ 30,000
54 - Capital Outlays	\$ 0	\$ 0	\$ 34,800	\$ 9,691
57 - Other Costs	\$ 4,747	\$ 7,110	\$ 4,090	\$ 7,000
Expense Total	\$ 1,558,212	\$ 1,525,017	\$ 1,517,978	\$ 1,629,209

Probate Court – Financials (General Fund) by Cost Center

Cost Center	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04110 - Probate Court	\$ 1,558,212	\$ 1,525,017	\$ 1,517,978	\$ 1,629,209
Expense Total	\$ 1,558,212	\$ 1,525,017	\$ 1,517,978	\$ 1,629,209

Probate Court – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	25	25	24	24
Average Filled / Funded	22	22	21	23

Probate Court – Goals and Objectives

- Goal #1: The Probate Court provides documents to the public in a more efficient way 100% of the time.
- Objective #1A: Continue to seek ways to utilize new technology to provide better services to the citizens of DeKalb County and seek ways to cut operating cost.
- Objective #2A: Continue working with new case management system to resolve one of the issues, which is for the public to be able to view our website for the estate files (minor/adult files are not public record since 2005).

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Probate Court – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Petitions filed: Wills, probates, administrations, guardianships, and miscellaneous filings.	10,237	11,813	11,671	11,893 (Est)
First-time pistol licenses.	3,337	3,908	3,873	3,952 (Est)
Renewal pistol licenses.	933	1,568	1,661	1,893 (Est)
Duplicate pistol licenses.	104	107	79	96 (Est)
Emergency hospital orders (lay affidavit).	326	301	311	321 (Est)
Marriage licenses.	4,548	4,301	4,416	4,650 (Est)
Certified copies of marriage licenses.	9,366	9,349	10,414	10,706 (Est)
Annual returns filed on estates and guardianships.	808	838	835	905 (Est)
Inventories filed on estates and guardianships.	239	245	199	262(Est)
Certified copies issued.	14,790	16,165	15,545	16,242 (Est)

Probate Court – Points of Interest

- Probate Court provides Probate Clinic twice a month with the volunteer lawyers from legal aid.
- Probate Court went live with a new case management system, named Agile.
- Probate Court installed a new program, Doxsera to complete petition forms.
- The 2015 budget included funding for a Probate Technician Principal position.

Property Appraisal & Assessment

Property Appraisal & Assessment Mission Statement

The Property Appraisal & Assessment Department is responsible for the annual valuation of all taxable real and personal property in DeKalb County and will produce a timely, equitable, and acceptable tax digest for DeKalb County that meets all the state statutes and legal requirements of the Georgia Department of Revenue.

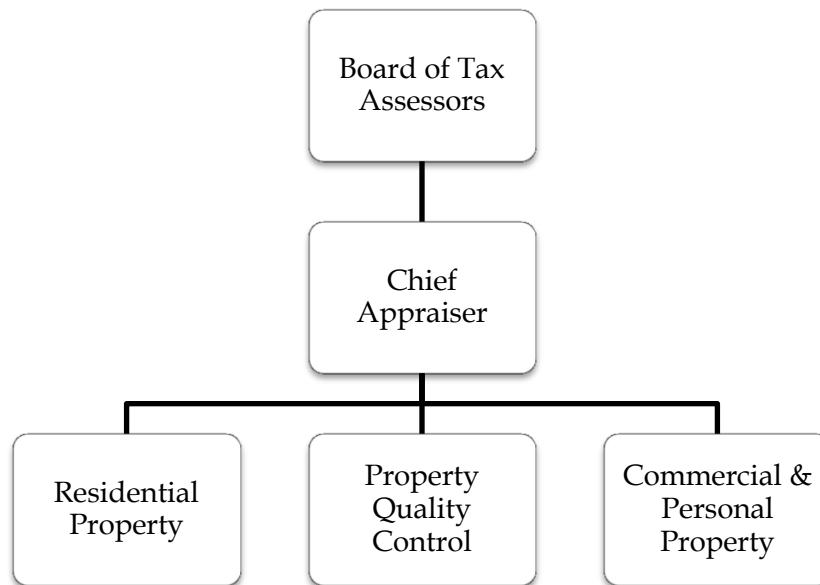
Property Appraisal & Assessment Description

This department discovers, identifies, and classifies all property within DeKalb County. Property is divided into the following classifications: residential, commercial, personal, and exempt. Under the umbrella of the State of Georgia’s Title 48 (Revenue and Taxation), Chapter 5 (Ad Valorem Taxation of Property), the department prepares an assessment of the value of all property within the confines of the County whether it be located in incorporated or unincorporated DeKalb.

The department is divided by type of property: the Residential Property division is responsible for all residential property; the Commercial and Personal Property division is responsible for the valuation of all non-residential property; and the Property Quality Control division audits department data entry for accuracy, prepares the Board of Tax Assessors submission for the annual digest certification by the Department of Revenue and respond to inquiries regarding property tax maps, zoning, inactivation, and exemptions.

Appeals are heard by the Boards of Equalization which determines the property value. If the owner continues to dispute the valuation, they can appeal to Superior Court. Another avenue for non-homesteaded real property valued at more than \$1 million is through a Hearing Officer. Once again, an appeal to Superior Court is available if the valuation is disputed by the owner. The last avenue is through binding arbitration with the loser paying the costs of arbitration.

Property Appraisal & Assessment Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Property Appraisal & Assessment – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 3,754,982	\$ 3,735,159	\$ 3,845,743	\$ 4,142,531
52 - Purch / Contr Svcs	\$ 376,805	\$ 383,563	\$ 440,385	\$ 493,133
53 - Supplies	\$ 32,440	\$ 24,132	\$ 28,597	\$ 63,500
54 - Capital Outlays	\$ 722	\$ 26,954	\$ 66,522	\$ 0
55 - Interfund Charges	\$ 559	\$ 0	\$ 482	\$ 0
Expense Total	\$ 4,165,507	\$ 4,169,808	\$ 4,381,729	\$ 4,699,164

Property Appraisal & Assessment – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02710 - Property Appraisal & Assessment	\$ 4,165,507	\$ 4,169,808	\$ 4,381,729	\$ 4,699,164
Expense Total	\$ 4,165,507	\$ 4,169,808	\$ 4,381,729	\$ 4,699,164

Property Appraisal & Assessment – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	66	66	66	66
Average Filled / Funded	63	63	62	66

Property Appraisal & Assessment – Goals and Objectives

- Goal #1: The Property Appraisal & Assessment Department discovers and appraises all Real & Taxable Personal Property at 100% of its Fair Market Value.
 Objective #1A: Develop an electronic collection of street level images to verify property characteristics.
 Objective #1B: Convert improvement sketches to an electronic database.
- Goal #2: Evaluate residential parcels by a market approach multiple regression analysis.
 Objective #2A: Convert evaluation method from a cost approach to a market approach.
 Objective #2B: Increase property owner understanding of appraisal methodology.
 Objective #2C: Increase appraisal accuracy.

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Property Appraisal & Assessment – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Number of Appeals Received	10,000	4,606	11,167	10,000
Appeals to Board of Equalization	6,000	5,553	6,406	6,000
Appeals to Superior Court: Total RE PP	90	114	97	80
Real Estate Tax Returns Processed	200	1,171	250	100
Assessment Notices Mailed	228,000	231,233	231,351	233,000
Taxable Real Estate Parcels	230,600	229,491	230,277	230,400
Public Utility Parcels	278	428	159	160
Taxable Personal Property Accts - NonFreeport	11,800	27,812	27,096	2,700
Taxable Personal Property Accts - Freeport	480	480	465	470

Property Appraisal & Assessment – Points of Interest

- The 2014 Tax Digest was submitted in a timely fashion.
- The development of market models for appraisal commenced in 2014 for implementation in 2015.
- Successful completion of the Homestead Audit program which began with a review of all (145,000) homesteaded properties in DeKalb.

Public Defender

Public Defender - Mission Statement

The 6th Amendment to the United States Constitution guarantees that the accused has the right to an attorney in all criminal cases. The Law Office of the Public Defender provides legal representation to those unable to afford an attorney in all criminal cases in DeKalb County.

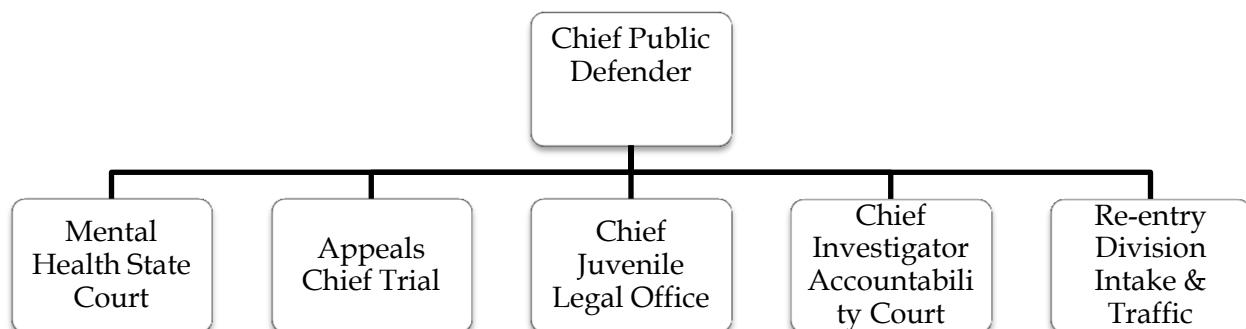
We promote equal justice, fairness and respect for all people in the judicial system through effective and excellent legal advocacy. We are tenacious advocates for every client. In so doing, we safeguard the rights of all providing exemplary legal representation.

Public Defender - Description

The Public Defender’s Office was created in 1969 to comply with the United States Supreme Court rulings requiring the provision of attorneys to persons charged in criminal cases. We provide this service in all the courts including Superior Court, State Court, Juvenile Court, Magistrate Court, Traffic Division of State Court, all Treatment Courts, all Accountability Courts, all Diversion Programs, and all Appellate Courts. In order to provide excellent legal representation to our clients, we recognize the need to have dedicated units and that these units be supported with resources and specialized training. In addition to having a dedicated Juvenile Division, we also have the following units in our Adult Division:

- SB440- represent children charged as adults
- Mental Health- represent clients who suffers from serious mental illness issues
- Accountability Courts- represent clients in Drug Courts and the Anti-Recidivism Court
- Appellate- represent clients in their appeals
- Complex Litigation- represent clients in high profile cases, white collar cases, and major Felonies such as Homicide and Rape
- Cases involving Children- represent clients charged with major felony offenses in which the alleged victim is a child
- Second chances/ Re-entry- litigate collateral consequences of criminal convictions so that our clients can be successful members of their community

Public Defender - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Public Defender – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 6,795,792	\$ 6,637,102	\$ 7,144,297	\$ 7,633,726
52 - Purch / Contr Svcs	\$ 128,150	\$ 162,438	\$ 436,890	\$ 699,140
53 - Supplies	\$ 67,536	\$ 60,039	\$ 75,885	\$ 92,737
54 - Capital Outlays	\$ 6,040	\$ 7,300	\$ 11,154	\$ 9,109
55 - Interfund Charges	\$ 26,540	\$ 31,545	\$ 36,827	\$ 95,743
Expense Total	\$ 7,024,057	\$ 6,898,424	\$ 7,705,054	\$ 8,530,455

Public Defender – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04510 - Public Defender	\$ 7,024,057	\$ 6,898,424	\$ 7,705,054	\$ 8,530,455
Expense Total	\$ 7,024,057	\$ 6,898,424	\$ 7,705,054	\$ 8,530,455

Public Defender – Positions

	FY 12	FY13	FY14	FY15 Budget
Full-Time Positions				
Average Authorized	75	75	78	79
Average Filled / Funded	73	74	77	77

Public Defender – Goals and Objectives

Goal #1: To continue to provide quality services.

Objective #1A: We will now have a training director for our office. In order to maintain quality representation, it is important that best practices are being followed and that our entire staff receives ongoing professional training.

Objective #1B: Too efficiently and effectively deliver services to our clients and the Courts. We closed 15,974 cases in 2013 and we represent people in a minimum of 25 different court.

Objective #1C: Increase our efficiency and quality by evaluating and redistributing job responsibilities, as well as using technology improvements.

Goal #2: Implement exciting new programs including our 2nd Chances/Community Defender programs.

Objective #2A: One attorney will be dedicated to litigating collateral consequences of criminal convictions so that our clients are given a second chance in life.

Goal #3: To improve technology and work towards increased efficiency in managing our high workloads.

Objective #3A: Move towards electronic discovery, filing and record retention.

Objective #3B: To have an operational website in order to improve communication with our clients and the public.

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Goal #4: To provide quality service by retaining knowledgeable and trained staff.

Objective #4A: If funded, we hope to have pay parity in order to hire and retain excellent people.

Objective #4B: We will now have a dedicated Training Director to ensure that best practices are being followed and that our entire staff provides exceptional service and representation.

Public Defender – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Felony cases.	5,781	5,995	5,296	5,500 (Est)
Misdemeanor cases.	3,600	3,198	3,359	3,400 (Est)
Juvenile delinquency.	1,731	1,696	1,835	1,750 (Est)
Recorder's court cases.	2,070	1,962	2,153	2,100 (Est)
Felony revocations.	1,775	1,761	1,695	1,850 (Est)
Misdemeanor revocations.	1,142	1,028	992	1,150 (Est)
Juvenile revocations.	145	157	121	160 (Est)
Appeals.	32	18	19	25 (Est)
Total cases.	16,296	15,974	15,604	15,500 (Est)
Misc. ex motions to withdraw pleas.	142	159	134	160 (Est)

Public Defender – Points of Interest

- The Public Defender Office is the only one of its kind in Georgia to have a division dedicated to representing clients with serious mental health issues.
- In 2015, the Office is implementing a new program that is dedicated to helping clients successfully re-enter into their communities.
- The Office has a robust Fellowship and Internship program. Throughout a calendar year, it may go up to 40 law students or graduates being trained, mentored, and inspired to be Public Defenders.
- In 2015, the office is implementing the new position of Training Director.
- Relocated to a new office building at 320 Church Street.
- Continues to collaborate with outside agencies, such as Atlanta Legal Aid, who have different expertise and help improve the quality of representation for our clients.
- Extremely efficient and effective office and closed 15,974 cases in 2013. Closed more cases than any other Public Defender Office in Georgia in 2013.
- Continues to partner with other County Departments to develop and implement alternative programs that will improve the quality of our criminal justice system and will reduce the recidivism rate.
- The 2015 budget includes \$514,000 for new office space.
- In 2015, a Paralegal position was added to the budget.

Public Works- Director

Public Works Director - Mission Statement

Provide the citizens of DeKalb County with the highest quality public works services at the lowest possible cost and in the timeliest manner. Provide leadership for the four divisions of the Public Works Department: Fleet Management, Roads & Drainage, Sanitation, and Transportation. Coordinate the Department’s activities with other county departments, other government agencies, elected officials, Georgia Department of Transportation (GDOT), Georgia Environmental Protection Department (EPD), U.S. Environmental Protection Agency (EPA), Federal Highway Administration (FHWA), and local municipalities.

Public Works Director - Description

The Director’s Office provides leadership and oversight to the four divisions of the departments: Fleet Management, Roads & Drainage, Sanitation, Facilities Management, and Transportation. The Director’s Office provides direct communication to the Administration and, when required, to the Board of Commissioners. Policies are initiated and implemented as required. Coordination with consultants, state and federal review and permitting agencies is required on the activities involving expansion and improvement of the County’s public works infrastructure.

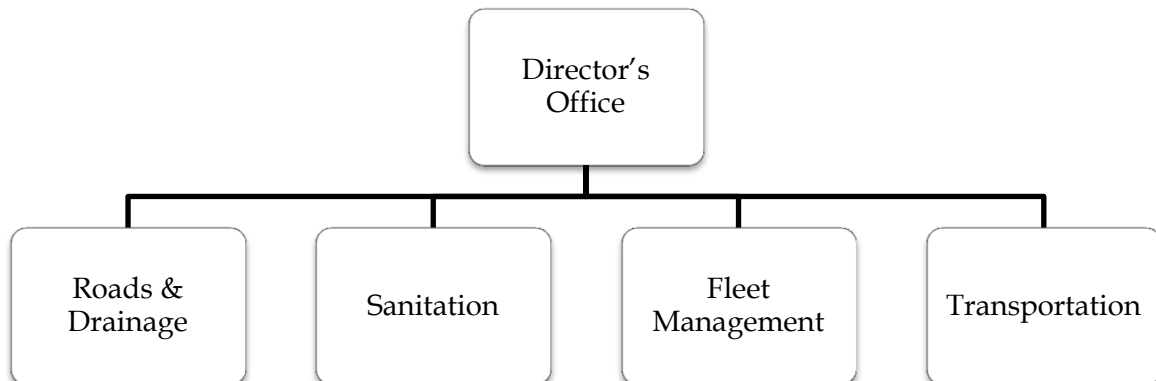
The Fleet Division provides preventive maintenance and repair services to maintain a highly functional, efficient, and economical fleet operation to support DeKalb County departments.

The Roads & Drainage Division maintain all County paved and unpaved roads, bridges and drainages structures, storm water drainage system, administer the citizen’s drainage program, obtains parcels, tracts of land and easements necessary to complete scheduled state and county construction projects.

The Sanitation Division collect, transport and dispose of all solid waste generated in the unincorporated areas of DeKalb County for both commercial and residential customers, and manage the County’s landfills and composting operations.

The Transportation Division improves safety and efficiency of existing transportation infrastructure and traffic safety of the benefit of the citizens of DeKalb County.

Public Works - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Public Works Director - Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 391,006	\$ 418,553	\$ 356,011	\$ 398,677
52 - Purch / Contr Svcs	\$ 8,017	\$ 1,844	\$ 8,201	\$ 13,180
53 - Supplies	\$ 234	\$ 57	\$ 92	\$ 1,000
55 - Interfund Charges	\$ (102,216)	\$ (87,987)	\$ 2,216	\$ (115,000)
Expense Total	\$ 297,041	\$ 332,467	\$ 366,519	\$ 297,857

Public Works Director - Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05510 - Public Works - Director	\$ 297,041	\$ 332,467	\$ 366,519	\$ 297,857
Expense Total	\$ 297,041	\$ 332,467	\$ 366,519	\$ 297,857

Public Works Director – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	3	3	3	3
Average Filled / Funded	3	3	3	3

Public Works Director – Goals and Objectives

Goal #1: Continue to expand and enhance the Infrastructure group by focusing on project management, mutual resources, environmental management, and coordinate maintenance management.

Objective #1A: Reduce equipment maintenance and repair costs. Reduce fleet size and fuel consumption.

Objective #1B: Complete a facilities master plan for the Camp Road area and begin implementation.

Objective #1C: Cooperate with other Infrastructure Group departments to implement the development of satellite operations sites and an implementation of a shared CMM System.

Objective #1D: Complete Infrastructure Group capital projects on time and under budget.

Goal #2: Continue to develop technical and managerial skills and leadership abilities in the staff.

Objective #2A: Enhance opportunities for employees to pursue development of technical and management skills, especially with employee; provide cross-training and supervisory training.

Objective #2B: Continue to work towards reducing the “silo” approach to operating the department.

Objective #2C: Continue to hold semi-annual retreats for department wide contact and maintenance of strategic goals.

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Public Works Director – Performance Measures

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Citizen Drainage Projects (linear feet)	0	185	308	325
Citizen Drainage Projects (Tons)	802	1,280	7,986	8,000
Retention Ponds Cleaned	421	438	737	750
Maintenance Complaints Received	4,562	3,187	20,000	22,600
Roads Resurfaced (miles by County)	40	7	12	10
Patching (Tons) County	27,584	22,930	22,000	20,000
Drainage Structures Built/Repaired	550	520	1,198	1,200
Number of residential customers.	147,235	148,223	161,540	\$ 163,155
Number of commercial customers.	2,314	2,333	8,000	\$ 8,160
Percent of bills paid within 30 days.	94.5%	90.3%	95%	\$ 96

Public Works Director– Points of Interest

- Maintained the county fleet at 95% availability.
- Continued design and construction of transportation improvement projects.
- Continued to repair, replace, and upgrade gaining and failed storm water infrastructure throughout the County.

Purchasing and Contracting

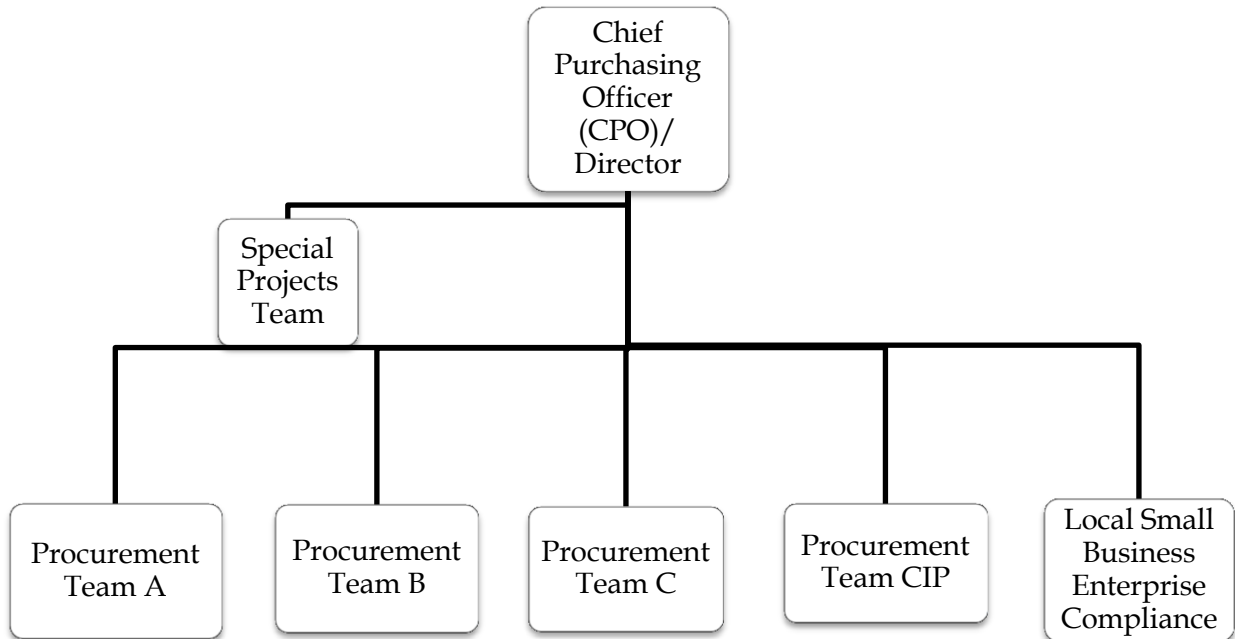
Purchasing and Contracting - Mission Statement

The Purchasing and Contracting Department is committed to providing professional public procurement services to our internal and external customers.

Purchasing and Contracting - Description

The Purchasing and Contracting Department provides customer service functions through the art of public sector procurement in order to resource the necessary operating and support functions of DeKalb County. The department provides centralized procurement utilizing six methods: competitive sealed bids, competitive sealed proposals, informal purchases, sole source purchases, emergency purchases, cooperative purchases, meet our Service Level Agreements with user departments, maintain supplier data file, conduct public bid openings, maintain annual and formal contracts, administer countywide Oracle e-Procurement Training, and oversee Local Small Business Enterprise Ordinance: certifications and compliance.

Purchasing and Contracting - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Purchasing and Contracting – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 2,441,616	\$ 2,369,801	\$ 2,519,407	\$ 2,589,017
52 - Purch / Contr Svcs	\$ 124,362	\$ 108,464	\$ 133,918	\$ 397,647
53 - Supplies	\$ 105,637	\$ 89,372	\$ 44,185	\$ 35,450
54 - Capital Outlays	\$ 2,472	\$ 0	\$ 14,115	\$ 15,000
55 - Interfund Charges	\$ 10,054	\$ 7,453	\$ 108,139	\$ 9,720
Expense Total	\$ 2,684,141	\$ 2,575,090	\$ 2,819,764	\$ 3,046,834

Purchasing and Contracting – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
01410 - General	\$ 790,004	\$ 685,764	\$ 912,110	\$ 734,799
01430 - Central Services	\$ 245,495	\$ 207,343	\$ 277,293	\$ (192,014)
01440 - Contracts	\$ 625,250	\$ 558,671	\$ 466,260	\$ 0
01450 - Contract Compliance	\$ 336,883	\$ 418,556	\$ 319,366	\$ 406,648
01460 - Procurement	\$ 686,509	\$ 704,756	\$ 844,735	\$ 2,097,401
Expense Total	\$ 2,684,141	\$ 2,575,090	\$ 2,819,764	\$ 3,046,834

Purchasing and Contracting – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	55	53	55	47
Average Filled / Funded	40	39	39	33

Note: Thirteen authorized positions are in Capital for 2015.

Purchasing and Contracting – Goals and Objectives

Goal #1: Educate the marketplace on the procurement opportunities available with DeKalb County.

Objective #1A: Increase the participation associated with each contract opportunity.

Objective #2A: Promote fairness and transparency in all procurement processes.

Goal #2: Increase user department understanding of procurement policies and procedures.

Objective #2A: Continue to conduct internal procurement training with departments.

Objective #2B: Ensure compliance with new Purchasing policy.

Objective #2C: Conduct internal training with user departments

Goal #3: Ensure the purchasing department staff is trained and prepared.

Objective #3A: Increase professional certifications in the department.

Objective #3B: Conduct weekly training on procurement policies and best practices.

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Purchasing and Contracting – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Open Records Act requests processed.	110	336	228	200 (Est)
Local Small Business Enterprise registered and certified.	1,375	1,024	741	500 (Est)
Employment eligibility verification on service contracts.	50	193	182	175 (Est)
Number of supply/service contracts.	1,500	880	720	700 (Est)
Number of supplier registrations completed.	4,686	524	314	400 (Est)
Number of purchase requisitions processed.	8,500	36,794	23,726	23,500 (Est)
Number of purchase orders issued.	8,650	36,886	23,796	23,500 (Est)
Number of change orders processed.	120	145	62	60 (Est)
Number of request for quotes and invitation to bids processed.	295	428	230	230 (Est)
Number of request for qualifications and request of proposals processed.	99	60	60	60 (Est)

Purchasing and Contracting – Points of Interest

- Provide effective and timely customer service to internal and external customers.
- Enhance services through technology upgrades and implementation.
- Continue to establish procurement best practices, policy, and procedures.
- Increase our Evergreen procurement efforts and continue to reduce paper usage.
- Provide procurement training to staff and user departments.
- The 2015 budget abolished (1) Mail Room Clerk position, and transferred four Mail Room Clerk positions to Facilities Management.

Recorders Court (Traffic Court)

Recorders Court - Mission Statement

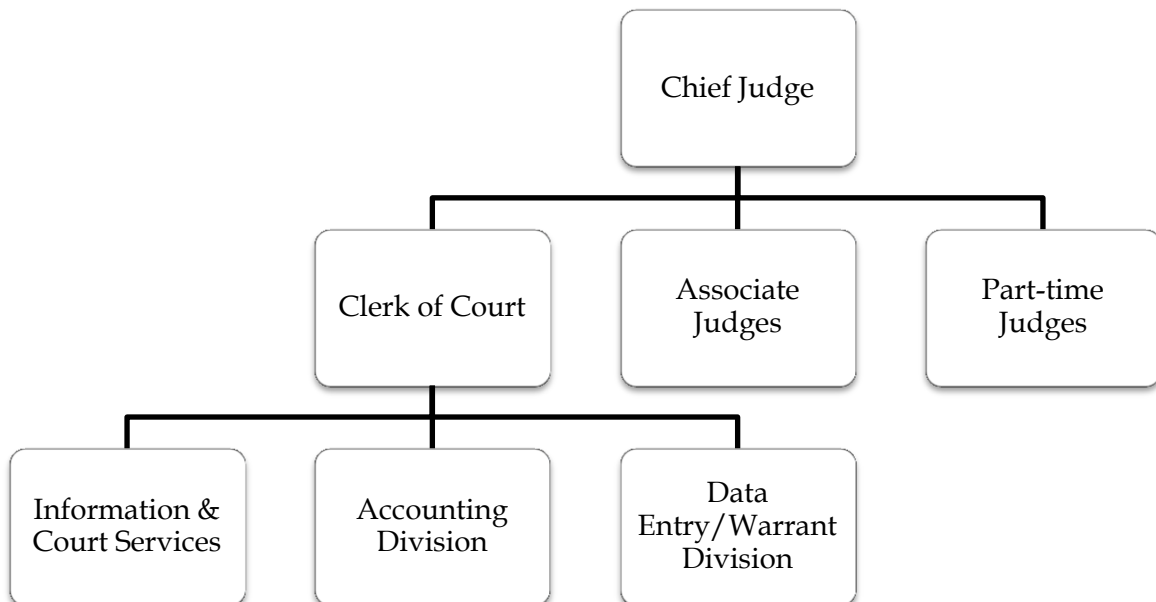
The mission of Recorders Court is to adjudicate citations issued for the violation of any state law misdemeanor or local ordinance violation.

Recorders Court - Description

Recorders Court is a court exercising Municipal Court Jurisdiction under Georgia State Law. Created by an act of the Georgia Legislature, the court's jurisdiction includes all ordinance violation, traffic offense, misdemeanor marijuana possession, shoplifting, driving under the influence (DUI) (though at this point this jurisdiction is not exercised), possession of alcohol by minors, and possession of drug paraphernalia citations issued in unincorporated DeKalb County. The court conducts arraignments, trials, hearings, probation revocation hearings, diversion non-compliance hearings, and daily failure to appear (FTA) court sessions.

Please note that during creation of the FY2015 Budget, the Georgia General Assembly restructured this Court making it a division of State Court and renamed Traffic Division. This book only reports on Recorders Court as it stood on passage day, as changes were to happen July 1, 2015.

Recorders Court - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Recorders Court – Financials (Unincorporated Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 2,487,987	\$ 2,296,575	\$ 2,179,538	\$ 2,486,125
52 - Purch / Contr Svcs	\$ 1,205,129	\$ 1,257,372	\$ 969,400	\$ 1,623,354
53 - Supplies	\$ 100,627	\$ 77,894	\$ 118,958	\$ 125,200
Expense Total	\$ 3,793,743	\$ 3,631,841	\$ 3,267,896	\$ 4,234,679

Recorders Court – Financials (Unincorporated Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
04710 - Recorders Court	\$ 3,793,743	\$ 3,631,841	\$ 3,267,896	\$ 4,234,679
Expense Total	\$ 3,793,743	\$ 3,631,841	\$ 3,267,896	\$ 4,234,679

Recorders Court – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	53	53	53	53
Average Filled / Funded	40	36	29	23

Recorders Court – Goals and Objectives

- Goal #1: Enhance Public Safety by effectuating the goals and mission of the DeKalb Recorders Court.
- Objective #1A: Timely process all citation received within the Courts statutory jurisdiction.
- Objective #1B: Execute warrants & notify the State of any Defendant in non-compliance with Citation.
- Objective #1C: Maximize available resources to decrease the age of active caseload pending at the Court.
- Objective #1D: Maintain an optimum case closure rate year to year.

Recorders Court – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Number of Citations Issued	177,278	135,014	120,000	125,000 (Est)
Number of Warrants Issued	18,922	15,555	16,500	17,000 (Est)
Number of Court Sessions	1,536	1,380	1,380	1,500 (Est)
Number of Citations Closed	15,877	137,446	131,000	130,000 (Est)

Recorders Court – Points of Interest

- On March 3, 2015, the Governor signed into law House Bills 300, 301, and 302, which establish the Traffic Division of the State Court of DeKalb County and abolish Recorder’s Court, effective July 1, 2015.

Rental Motor Vehicle Tax

Rental Motor Vehicle Tax – Mission Statement

The purpose of this “department” is to process the proceeds of the Rental Motor Vehicle Excise Tax which is assessed on vehicles rented within unincorporated DeKalb County for the benefit of the citizens of unincorporated DeKalb County.

Rental Motor Vehicle Tax - Description

The Rental Motor Vehicle Excise Tax Department is the mechanism for accounting for transactions involving DeKalb County’s assessment of a 3% levy on rental cars. This tax was approved by the Board of Commissioners in January 2007. This excise tax is used to promoting industry, trade, commerce, and tourism. Capital projects such as the construction of convention, trade, sports, and recreational facilities or public safety facilities as well as debt service on such projects can be made from the proceeds of this tax. Such expenditures may include capital costs as well as operating costs.

These funds are currently dedicated to making the lease payments to the DeKalb County Development Authority for the Porter Sanford III Performing Arts & Community Center. The terms of the lease are for the lease payments to service the Series 2006 bonds. These bonds were sold to acquire, construct and equip the Porter Sanford III Performing Arts & Community Center. If there are insufficient funds to pay debt service from this excise tax, the Community Development Department transfers sufficient funds in order to pay the debt service. These bonds will be retired on December 1, 2017.

Rental Motor Vehicle Tax - Organizational Charts

This fund is overseen by Finance and Planning. Please see their respective charts.

Rental Motor Vehicle – Financials (Rental Motor Vehicle Tax Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
52 - Purch / Contr Svcs	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375
Expense Total	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375

Rental Motor Vehicle – Financials (Rental Motor Vehicle Tax Fund Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
10280 - Rental Motor Vehicle Ex	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375
Expense Total	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375

Rental Motor Vehicle Tax – Points of Interest

- The creation of new cities has reduced the number of rental car companies in unincorporated DeKalb and therefore decreased the amount of excise tax money collected.

Risk Management Fund

Risk Management Fund - Mission Statement

The mission of the Risk Management Fund is to provide coverages for unemployment, group health and life, buildings, boilers, machinery, airport liability, police helicopters, and loss control.

Risk Management Fund – Description

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; building and contents; boiler and machinery; various floaters; monies, securities, and blanket bond; airport liability insurance; police helicopters; and loss control. In addition, funds for the defense of claims brought against the County, its officers and employees.

Healthcare costs continue to rise due to medical inflation, increasing losses and the affordable care act. Risk Management works with a national consultant to develop programs to help mitigate these rising cost. The strategy includes contracting with a private provider to handle the administration of claims processing for group health, and provide stop-loss coverage. This protects the County against catastrophic claims. Health Maintenance Organization options are also available for all employees and retirees. In addition to having both self-funded and fully insured plans, the county recently created a Wellness program to better manage healthcare costs and improve employee productivity.

The Risk Management Fund has two components: The Workers Compensation Fund covers on-the-job-injury (OJI) and related expenses. Actual OJI claims costs are allocated to the departments based on their claims experience. The Workers Compensation component is reported under the Workers Compensation Fund. The Group Life & Health component, property, liability, non-immunity expenses, loss control, and unemployment compensation are part of the Risk Management Fund for reporting purposes.

Risk Management Fund - Organizational Chart

The Finance Department manages this fund. See their organizational chart.

Risk Management Fund – Financials (Risk Management Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 65,553	\$ 46,803	\$ 75,410	\$ 100,000
52 - Purch / Contr Svcs	\$ 4,601,169	\$ 5,578,483	\$ 3,896,348	\$ 5,508,500
53 - Supplies	\$ 1,406	\$ 1,102	\$ 2,136	\$ 1,000
55 - Interfund Charges	\$ 454,843	\$ 40,620	\$ 388,888	\$ 2,000,000
57 - Other Costs	\$ 582,852	\$ 482,408	\$ 159,518	\$ 11,953,349
71 - Payroll Liabilities	\$ 91,894,699	\$ 91,488,112	\$ 93,518,401	\$ 95,550,000
Expense Total	\$ 97,600,523	\$ 97,637,528	\$ 98,040,702	\$ 115,112,849

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Risk Management Fund – Financials (Risk Management Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
01015 - Unemployment Comper	\$ 582,852	\$ 482,408	\$ 159,518	\$ 500,000
01020 - Group Health & Life	\$ 91,895,936	\$ 91,488,112	\$ 93,518,401	\$ 0
01025 - Other	\$ 5,121,735	\$ 5,667,008	\$ 4,362,783	\$ 114,612,849
Expense Total	\$ 97,600,523	\$ 97,637,528	\$ 98,040,702	\$ 115,112,849

Risk Management Fund – Goals and Objectives

Goal #1: To provide coverages for unemployment, group health and life, buildings, boilers, machinery, airport liability, police helicopters, and loss control.

Risk Management Fund – Points of Interest

- The County contributes approximately 70% of the healthcare cost and employees pay on average 30% of the healthcare costs. The charges for group health and life insurance are allocated to each departments operating budget based on employee headcount within that cost center. The 2015 healthcare providers are Blue Cross Blue Shield and Kaiser Permanente.
- Employee benefits changed from a calendar year to fiscal year (July 1 through June 30) effective July 1, 2014.

Roads & Drainage

Roads & Drainage - Mission Statement

The mission of the Roads and Drainage Division is to maintain all County paved and unpaved roads, bridges and drainage structures, to maintain the County's storm water drainage system, to administer the citizen's drainage program, to obtain parcels, tracts of land and easements necessary to complete scheduled State and County construction projects, to perform needed repairs, maintenance and construction on paved and unpaved County roads, bridges, and drainage structures and to increase safety, and expedite the movement of traffic through a comprehensive traffic control program.

Roads & Drainage - Description

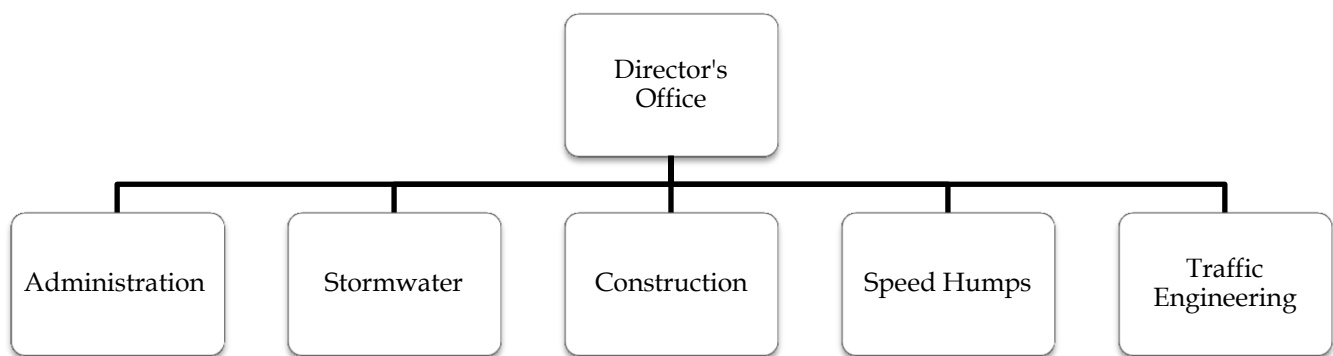
The Roads and Drainage Division of the Public Works Department is responsible for performing all needed repairs, maintenance, construction and upgrades to the County's roadway system, including bridges, drainage structures, and traffic control devices. The Division is also responsible for the management of the County's Stormwater and Flood Programs. The Division's responsibilities are directed and controlled by the Assistant Director of Public Works Roads and Drainage with operations through five functional areas: Administration, Stormwater, Construction, Traffic Engineering, and Speed Humps.

The Administrative unit controls and manages all operations of the Division, that include the following: Board of Commissioners' agenda items, project lists and reporting, Georgia Department of Transportation Local Assistance Road Program (LARP) contracts, all State/Federal contracts, Stormwater Enterprise and Tax Fund revenue documents, personnel actions, roadway rating documents, project budgetary documents (Capital, Operating & Enterprise), municipality agreements, and communications with citizens, commissioners and other departments.

The Stormwater Unit is responsible for performing activities related to the Stormwater Program, state and federal environmental; working with the state and federal government to buy out flood prone homes. The Construction Unit is responsible for construction of new sidewalks and road projects; bridge maintenance and upgrades; and retention pond maintenance. The Traffic Engineering Unit is responsible for maintaining and installing traffic signals and signs in the County.

The Speed Humps Unit is accounted for in a separate Fund and accounts for all revenue and expenses associated with Speed Hump Maintenance program. This includes the County's appropriation for the \$25 annual maintenance fee charged with the Speed Hump Districts.

Roads & Drainage - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Roads & Drainage – Financials (Designated Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 8,918,855	\$ 8,341,450	\$ 8,612,155	\$ 8,985,313
52 - Purch / Contr Svcs	\$ 505,730	\$ 472,140	\$ 328,119	\$ 327,727
53 - Supplies	\$ 2,325,681	\$ 1,545,787	\$ 2,263,376	\$ 4,638,186
55 - Interfund Charges	\$ (4,936,734)	\$ (1,665,432)	\$ (4,030,172)	\$ (1,579,576)
Expense Total	\$ 6,813,532	\$ 8,693,945	\$ 7,173,478	\$ 12,371,650

Roads & Drainage – Financials (Speed Humps Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 213,883	\$ 211,508	\$ 222,664	\$ 232,299
52 - Purch / Contr Svcs	\$ 0	\$ 585,140	\$ (108)	\$ 45,900
53 - Supplies	\$ 13,805	\$ 695	\$ 0	\$ 101,073
55 - Interfund Charges	\$ 33,732	\$ 30,921	\$ 22,947	\$ 0
Expense Total	\$ 261,420	\$ 828,264	\$ 245,503	\$ 379,272

Roads & Drainage – Financials (Designated Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05705 - Administration	\$ 418,305	\$ 412,730	\$ 390,040	\$ 438,234
05735 - Maintenance	\$ 835,206	\$ 799,420	\$ 809,110	\$ 1,164,599
05740 - Road Maintenance	\$ 255,741	\$ 2,335,612	\$ 224,843	\$ 3,695,747
05745 - Support Services	\$ 1,594,214	\$ 1,320,448	\$ 1,388,567	\$ 1,657,446
05750 - Drainage Maintenance	\$ 9,975	\$ 29,229	\$ 31,273	\$ 64,376
05755 - Storm Water Management	\$ (5,281)	\$ 8,625	\$ 6,234	\$ 0
05760 - Traffic Operations	\$ 922,057	\$ 784,260	\$ 740,147	\$ 859,483
05764 - Speed Humps	\$ 165,031	\$ 162,529	\$ 137,486	\$ 142,882
05766 - Signals	\$ 1,848,554	\$ 1,800,199	\$ 2,589,079	\$ 3,020,265
05767 - Signs & Paint	\$ 769,729	\$ 1,040,894	\$ 856,698	\$ 1,328,618
Expense Total	\$ 6,813,532	\$ 8,693,945	\$ 7,173,478	\$ 12,371,650

Roads & Drainage – Financials (Speed Humps Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05770 - Speed Humps	\$ 261,420	\$ 828,264	\$ 245,503	\$ 379,272
Expense Total	\$ 261,420	\$ 828,264	\$ 245,503	\$ 379,272

2015 Budget Document – DeKalb County, Georgia

Roads & Drainage – Positions (Designated Fund)

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	179	172	169	125
Average Filled / Funded	161	145	134	156

Roads & Drainage – Positions (Speed Humps Fund)

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	3	3	3	3
Average Filled / Funded	3	3	3	3

Roads & Drainage – Goals and Objectives

Goal #1: Enhance public safety.

Objective #1A: To stripe 140 miles of county roads.

Objective #2A: Install four new signals.

Objective #3A: Provide 8,000 tons of stone through the Citizens Drainage Program.

Goal #2: Ensure efficient Operations.

Objective #2A: Resurface 28 miles of County roads to meet GDOT standards.

Objective #2B: Upgrade 30 signals.

Goal #3: Ensure fiscal integrity.

Objective #3A: Ensure that payments to contract vendors are made in accordance with contract terms and conditions.

Roads & Drainage – Performance Measures

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Citizen Drainage Projects (linear feet)	0	185	200	250
Citizen Drainage Projects (Tons)	802	1,280	863	1,000
Retention Ponds Cleaned	421	438	232	400
Maintenance Complaints Received	4,562	3,187	9,227	9,200
Roads Resurfaced (miles by County)	40	7	4	10
Patching (Tons) County	27,584	22,930	23,000	23,000
Drainage Structures Built/Repaired	550	520	980	900

Roads & Drainage – Points of Interest

- In 2013, the reimbursement from Stormwater Utility to Roads and Drainage was \$4,719,998. The budget included a \$1,250,000 credit from Water and Sewer and a \$750,000 credit from Sanitation for imputed costs of utility cut damages to roadways and heavy truck wear and tear on roadways requiring resurfacing, with charge back to the Roads and Drainage Asphalt Maintenance cost center.
- In 2014, the adopted operating budget was \$9,693,631. The Road Maintenance cost center increased to \$2,504,372 and included an additional \$500,000 to fill potholes and pave streets.

Sanitation

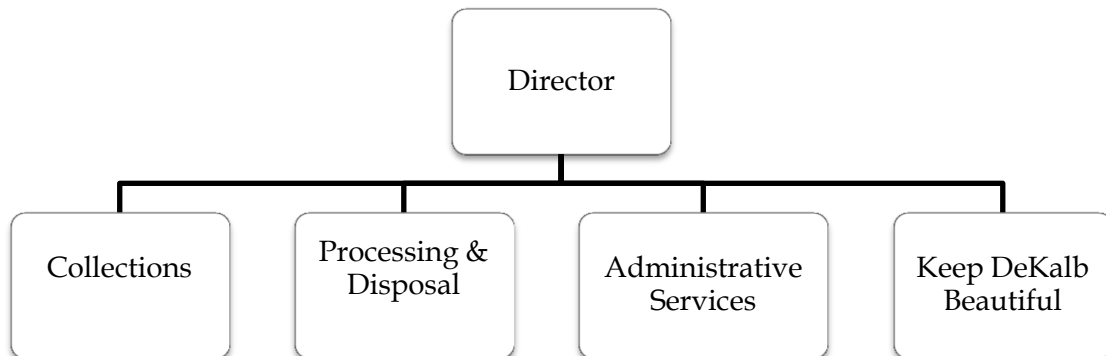
Sanitation - Mission Statement

To provide a comprehensive and efficient integrated solid waste management program through reduce, reuse, recycle, litter abatement, collection, processing, transporting and disposal, solid waste code enforcement, and county road mowing maintenance services for all residents and businesses within incorporated limits of DeKalb County and municipalities under intergovernmental agreement.

Sanitation - Description

Single Family Residential Homes receives a once a week collection of household solid waste and once per week collection of single stream recycling and yard debris. Residents also receive various on-call services which include: dead animal, appliance, furniture, bulky item, bulky yard debris, litter and tire collection and processing of these materials. Sanitation provides a Citizen Convenience Center which manages: electronics, mixed paper, plastic, glass, C&D (construction and demolition), and bulky items services. Businesses receive up to six times per week collection of solid waste and recycling container services through Front Loader Container, Compactor Box and Open Roll Off containers. Sanitation enforces Section 22 of the County Code that includes littering, illegal dumping, tire storage and management and the improper accumulation of solid waste. County road and county vacant lot mowing and trimming services are included. Sanitation maintains three transfer stations, municipal solid waste and C&D landfills, composting facility, one animal crematory, four collection lots, and the County Solid Waste Management Plan.

Sanitation - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Sanitation – Financials (Sanitation Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 27,582,444	\$ 28,338,349	\$ 29,532,130	\$ 34,961,271
52 - Purch / Contr Svcs	\$ 4,146,399	\$ 4,348,837	\$ 5,255,937	\$ 6,041,368
53 - Supplies	\$ 2,873,260	\$ 3,377,365	\$ 4,625,654	\$ 4,700,175
54 - Capital Outlays	\$ 3,959	\$ 7,503	\$ 58,889	\$ 60,067
55 - Interfund Charges	\$ 26,421,461	\$ 27,912,427	\$ 22,986,964	\$ 24,586,842
57 - Other Costs	\$ 1,468,236	\$ 1,463,299	\$ 1,526,464	\$ 1,462,000
58 - Debt Service	\$ 7,210	\$ 10,583	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 666,513	\$ 0	\$ 1,783,398	\$ 1,225,177
70 - Retirement Svcs	\$ 76,763	\$ 76,763	\$ 76,763	\$ 76,763
Expense Total	\$ 63,246,245	\$ 65,535,125	\$ 65,846,200	\$ 73,113,663

Sanitation – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	699	699	722	730
Average Filled / Funded	652	636	636	730

Sanitation – Goals and Objectives

Goal #1: To provide Solid Waste Management Services to 171,000 single family residents and 8,000 commercial customers in-house; manage renewable operations; comply with the facility’s permit conditions by expanding the gas collection and control system and installing the Low NOx flare; increase department delinquent revenue by 20%; expand the mowing & herbicide program to enhance public safety, improve quality of life and encourage economic development; enhance the surrounding neighborhood with the Ward Lake redevelopment; continue to provide training to incumbent employees for career development and retention.

Objective #1A: Installation of Ultra Low NOx flare.

Objective #1B: Expand the Gas Collection and Control System for Phase 3 Unit 3 & 4.

Objective #1C: Redevelopment of Ward Lake- receives the necessary permits (Federal, State and Local). Purchase mitigation credits. Prepare ITB package.

Objective #1D: Implementation of IX per week Collection service.

Objective #1E: Installation of 2nd Compressed Natural Gas (CNG) Fuel station.

2015 Budget Document – DeKalb County, Georgia

Sanitation – Financials (Enterprise Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
08105 - Administration	\$ 11,096,687	\$ 9,512,624	\$ 11,491,584	\$ 12,516,272
08106 - Keep DeKalb Beautiful	\$ 260,015	\$ 121,839	\$ 320,680	\$ 515,135
08110 - North Transfer Station	\$ 696,601	\$ 75,577	\$ 85,577	\$ 0
08112 - Seminole Compost Facil	\$ 3,322,042	\$ 3,532,157	\$ 3,422,240	\$ 3,415,099
08115 - Exchange Park Plant	\$ 0	\$ 5	\$ 0	\$ 0
08120 - Central Transfer Station	\$ 6,103,571	\$ 7,313,410	\$ 6,891,641	\$ 7,957,855
08123 - East Transfer Station	\$ 82,985	\$ 1,273	\$ (254)	\$ 0
08125 - North Residential	\$ 4,240,895	\$ 4,812,622	\$ 4,293,421	\$ 4,702,030
08126 - North Special Collection	\$ 2,816,569	\$ 2,746,472	\$ 2,729,584	\$ 2,819,389
08130 - Central Residential	\$ 3,511,764	\$ 3,698,266	\$ 4,128,669	\$ 4,446,821
08131 - Central Special Collectic	\$ 2,678,613	\$ 2,671,982	\$ 2,773,190	\$ 2,786,763
08133 - East Residential	\$ 4,298,484	\$ 4,483,425	\$ 4,746,735	\$ 4,567,504
08134 - East Special Collection	\$ 2,049,775	\$ 2,220,674	\$ 2,161,496	\$ 2,333,663
08135 - South Residential	\$ 4,519,075	\$ 5,293,397	\$ 4,847,310	\$ 4,597,565
08136 - South Special Collection	\$ 2,482,194	\$ 2,353,177	\$ 2,860,646	\$ 2,604,865
08138 - Mowing & Herbicide	\$ 1,886,936	\$ 2,169,235	\$ 3,181,783	\$ 3,231,178
08139 - Roll-Off Services	\$ 102,115	\$ 3,600	\$ 0	\$ 0
08140 - Commercial Support	\$ 279,447	\$ 9,270	\$ 975	\$ 0
08141 - North Commercial	\$ 204	\$ 0	\$ 0	\$ 0
08142 - Central Commercial	\$ 5,532,769	\$ 6,527,523	\$ 5,151,115	\$ 6,596,193
08144 - East Commercial	\$ 0	\$ 0	\$ 288	\$ 862
08145 - Seminole Landfill	\$ 7,268,309	\$ 7,972,827	\$ 6,751,862	\$ 10,022,469
08150 - Revenue Collection	\$ 17,195	\$ 15,769	\$ 7,656	\$ 0
Expense Total	\$ 63,246,245	\$ 65,535,125	\$ 65,846,200	\$ 73,113,663

2015 Budget Document – DeKalb County, Georgia

Sanitation – Performance Measures

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Cost per ton to collect residential solid waste.	\$115	\$124	\$137	\$125
Cost per ton to collect residential recycling & special items.	\$144	\$122	\$126	\$150
Cost per ton to collect commercial solid waste & commercial items.	\$55	\$62	\$54	\$60
Cost per ton to dispose of solid waste.	\$24	\$9	\$20	\$20
Cost per ton to transport solid waste and recycling items.	\$41	\$24	\$25	\$25
Cost per ton to compost yard debris.	\$41	\$55	\$50	\$60
% of solid waste diverted to recycling.	35%	60%	50%	50%
Number of residential customers.	147,235	148,223	161,540	163,155
Number of commercial customers.	2,314	2,333	8,000	8,160
Percent of bills paid within 30 days.	94.5%	90.3%	95%	96%

Sanitation – Points of Interest

- Sanitation received zero odor complaints related to landfill operations.
- Sanitation implemented a 3-month pilot program of once per week Solid Waste Collection service.
- Continued control of Solid Waste Management costs (Administration, Collection Services and Processing & Disposal).
- Better visibility along the roadways, litter abatement, and mowing of overgrown grass on right of way areas.
- The Ward Lake redevelopment project has continued. Progress on the project includes 60% design drawings and purchase of mitigation credits for the encroachment.
- Solid Waste Collection Services acquired rear loaders equipped with tipper.
- CNG Solid Waste Vehicles- reduction in Department diesel usage.
- Complied with all regulatory permits.
- Internal delinquent collections- increased revenue by 10%.
- The 2015 budget includes \$1,000,000 for improvements to the Seminole Road Landfill and a gas extraction well. These improvements should create operating efficiencies, and the gas extraction well may increase revenue; however, an estimated cost impact has not been determined.
- A capital project for the Oracle procurement system was budgeted in the Sanitation Department for \$225,117. This is a cost allocation to the Sanitation Fund for improvements to the county's procurement system. This project should create operating efficiencies; however, an estimated cost saving has not been determined.

Sheriff's Office

Sheriff's Office - Mission Statement

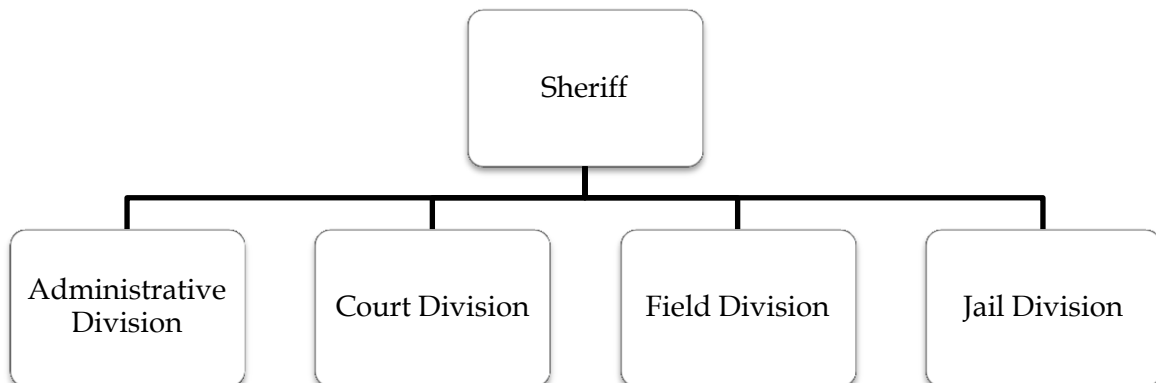
The DeKalb County Sheriff's Office (DKSO) is committed to managing the jail facility, court services, field division (processing warrants), and providing quality services in an efficient and effective manner. We espouse ethics, honesty, openness, and fairness in our professional and personal lives. We are dedicated to providing equal enforcement and protection of the law without prejudice or favor. We seek to establish goals in partnership with the community and to prioritize problems based on community concerns. We value respect, honoring the rights and dignity of each person we are called upon to serve. We hold ourselves and others accountable to maintain the highest degree of integrity, to present a professional demeanor, to obey all laws and ordinances, and to serve as role models in our community. Motto: "Treat people as you would want to be treated".

Sheriff's Office - Description

The Sheriff's Office is the executive arm of the overall agency and is responsible for planning, organizing, directing and controlling the activities of the DeKalb County Sheriff's Headquarters and Jail. The Office of Professional Standards (OPS) conducts investigations. The Public Information Office provides information to the media, community, and employees. The Office of Accreditation reviews practices and formalizes procedures. The Office of Labor Relations and Legal Affairs establishes standards and procedures whereby employees may resolve. The Office of Special Projects serves as the Sheriff's point of contact for complaints and time sensitive projects. The Office of Training is responsible for conducting state required.

The Administrative Division provides administrative services for all divisions in the department. The Field Division serves all writs, processes, or other orders of the courts. In addition, executes criminal arrest warrants, transports all prisoners for medical treatment or custodial detention, and mental patients under court order. The Jail Division receives all persons who are arrested in DeKalb County on charges by any law enforcement agency and houses prisoners. The Court Division provides security for the judges, counselors, prisoners, and the public assembled in court, maintains order in the courts, and sequesters jurors and witnesses during trials.

Sheriff's Office - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Sheriff's Office - Financials (General) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 51,034,674	\$ 50,355,735	\$ 52,633,025	\$ 52,225,511
52 - Purch / Contr Svcs	\$ 14,212,912	\$ 14,771,973	\$ 13,179,379	\$ 16,542,431
53 - Supplies	\$ 7,509,740	\$ 6,998,592	\$ 7,472,866	\$ 7,358,408
55 - Interfund Charges	\$ 1,072,577	\$ 1,126,799	\$ 955,937	\$ 1,762,060
57 - Other Costs	\$ 42,989	\$ 3,120	\$ 5,815	\$ 60,850
61 - Other Fin. Uses	\$ 0	\$ 80,000	\$ 0	\$ 0
Expense Total	\$ 73,872,892	\$ 73,336,219	\$ 74,247,021	\$ 77,949,260

Sheriff's Office - Financials (General) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
03201 - Sheriff's Office	\$ 2,788,511	\$ 2,795,511	\$ 2,627,980	\$ 2,080,252
03205 - Administrative Division	\$ 1,629,856	\$ 1,603,611	\$ 1,510,514	\$ 1,876,542
03210 - Field Division	\$ 10,706,229	\$ 10,709,709	\$ 11,206,656	\$ 11,738,543
03220 - Jail	\$ 48,041,082	\$ 47,129,385	\$ 47,724,984	\$ 51,205,607
03223 - Jail Inmate Services	\$ 72,060	\$ 89,030	\$ 35,515	\$ 125,437
03230 - Courts	\$ 10,635,153	\$ 11,008,972	\$ 11,141,372	\$ 10,922,879
Expense Total	\$ 73,872,892	\$ 73,336,219	\$ 74,247,021	\$ 77,949,260

Sheriff's Office - Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	857	856	856	791
Average Filled / Funded	790	755	758	740

Sheriff's Office - Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Arrests-Fugitive	843	979	1,195	1,200
Transport to Mental Facilities	0	0	631	600
Regular Court Hours	255,221	255,396	256,060	270,000
Overtime Court Hours	148	21,156	24,986	26,000
Avg. Daily Population	2,921	2,623	2,525	2,563
Inmate Days in Jail	1,068,625	957,369	913,716	938,629
Inmates Received	38,291	35,972	34,494	35,012

Solicitor General

Solicitor General - Mission Statement

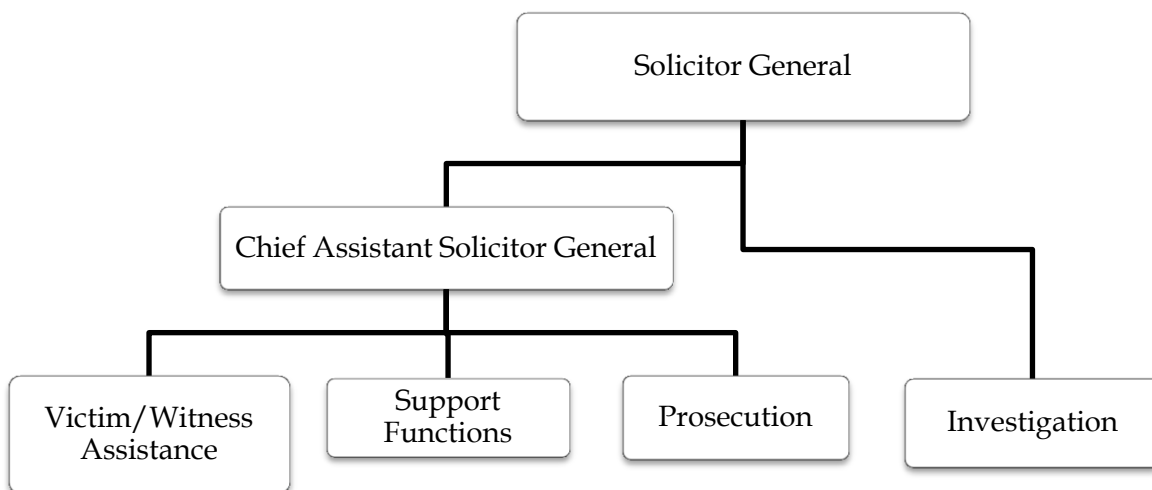
The mission of the Solicitor-General’s Office is to prosecute misdemeanor crimes committed in DeKalb County, Georgia in a diligent, fair, just and efficient manner while maintaining the highest ethical standards and ensuring that justice prevails for victims, defendants, and citizens of DeKalb County.

Solicitor General - Description

The Solicitor General is elected by popular vote for a four-year term. The Solicitor-General’s Office is responsible for prosecuting misdemeanor crimes committed in DeKalb County, Georgia. To support this mandate, the Office: retrieves documents from arresting agencies; secures criminal histories and driving records; contacts victims and witnesses and provides support services; investigates cases by gathering evidence, executing search warrants and interviewing witnesses; makes appropriate charging decisions and files formal accusations; compiles and provides discovery to defendants. The Solicitor represents the State of Georgia in all criminal court proceedings across the seven divisions of State Court, including arraignments, calendar calls, jail plea calendars, bond hearings, probation revocations, bench trials, jury trials, and other preliminary and post-conviction hearings.

The Solicitor serves subpoenas and procures the presence of witnesses at hearings; negotiates pleas and makes sentencing recommendations; responds to requests for record restrictions and information releasable under the Open Records Act. The Solicitor files and responds to appeals to higher courts; manages diversion programs; trains local law enforcement agencies and prosecutors around the State of Georgia. Moreover, the Solicitor collaborates with other public safety stakeholders to provide services to the community; responds to citizens’ requests for assistance; and conducts community outreach to educate citizens about domestic violence, driving under the influence, educational neglect, and other misdemeanor crimes that affect their lives.

Solicitor General - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Solicitor General – Financials (General Fund) by Common Object Groups

Common Object Group	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 5,144,504	\$ 5,237,468	\$ 5,518,666	\$ 6,502,249
52 - Purch / Contr Svcs	\$ 149,667	\$ 142,373	\$ 153,502	\$ 161,117
53 - Supplies	\$ 69,744	\$ 83,938	\$ 70,199	\$ 91,074
54 - Capital Outlays	\$ 3,822	\$ 37,970	\$ 1,702	\$ 13,320
55 - Interfund Charges	\$ 77,015	\$ 86,476	\$ 73,728	\$ 187,536
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 109,914
61 - Other Fin. Uses	\$ 0	\$ 86,137	\$ 86,137	\$ 0
Expense Total	\$ 5,444,753	\$ 5,674,362	\$ 5,903,934	\$ 7,065,210

Solicitor General – Financials (General Fund) by Cost Center

Cost Center	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
03810 - Solicitor - State Court	\$ 4,472,873	\$ 4,648,906	\$ 4,918,577	\$ 6,067,774
03815 - Solicitor - Victim Assista	\$ 710,450	\$ 757,833	\$ 688,797	\$ 697,364
03816 - Solicitor - General Pre-T	\$ 261,429	\$ 267,622	\$ 296,560	\$ 300,072
Expense Total	\$ 5,444,753	\$ 5,674,362	\$ 5,903,934	\$ 7,065,210

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	71	72	73	83
Average Filled / Funded	70	72	73	83

Solicitor General – Goals and Objectives

Goal #1: Examine and, if needed, restructure operations to provide even more efficient and competent services to the community.

Objective #1A: Examine logistics and case flow within the Office to target any inefficiencies.

Objective #1B: Restructure the administrative support staff to streamline case flow and decrease inefficiencies.

Objective #1C: Restructure the Special Victims and Community Outreach Unit to improve operations.

Goal #2: Expand implementation of Tracker, a database system for prosecutors, to utilize its process improvement and quality control measures.

Objective #2A: Process cases more efficiently.

Objective #2B: Reduce data-entry errors.

Objective #2C: Generate reports that will assist in targeting specific public safety issues.

Goal #3: Continue to research, identify, and secure separate and additional funding opportunities.

Objective #3A: Continue to build relationships with community stakeholders.

2015 Budget Document – DeKalb County, Georgia

Objective #3B: Continue to collaborate with the County’s Human Development Department to identify and seek grants.

Objective #3C: Apply for additional funding opportunities.

Goal #4: Expand community prosecution initiatives to better address the needs of the community and target crime.

Objective #4A: Participate in and host community events to educate the public about the work of the Office and about specific public safety issues in their community.

Objective #4B: Collaborate with other public safety and community partners to address and respond to crime issues.

Objective #4C: Train police and prosecutors on a local and state level.

Solicitor General – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Total cases received	13,040	12,017	12,011	12,005 (Est)
Accusations filed.	10,609	10,827	11,390	11,953 (Est)
No accusation drawn.	1,546	439	432	425 (Est)
Driving under influence.	4,251	4,370	3,739	3,700 (Est)
Jury trials.	71	105	70	70 (Est)
Pleas.	4,718	4,499	4,351	4,204 (Est)
Educational neglect.	592	193	319	444 (Est)
Pre-trial diversion.	1,428	952	730	730 (Est)
Special victims unit.	3,593	3,802	4,726	4,700 (Est)

Solicitor General – Points of Interest

- Expanded efforts to minimize the impact of misdemeanor crime and improve the quality of life for the community, with particular focus on working with DeKalb County Police Department to implement the Crime Free Housing Association’s international multi-housing crime prevention program.
- Researched, identified, and secured additional funding to supplement the County budget, including the award of a S.T.O.P. (Services, Training, Officers, Prosecutors) Violence Against Women Act grant to fund an additional domestic violence prosecutor.
- Expanded accessibility of services to victims of crime, with particular focus on creating a Hispanic Outreach Initiative.
- The 2015 budget included the transfer of five positions (4 Attorneys and 1 Administrative Aide) from the District Attorney Office for Records Court cases. Moreover, three positions (Attorney, Administrative Assistant, and Administrative Coordinator) were added to expand prosecutorial duties at Records Court.

State Court

State Court - Mission Statement

The mission of the State Court of DeKalb County is to provide a fair and impartial tribunal for the citizens of the County and other persons who come before the Court for the resolutions of civil claims and the prosecution of misdemeanor criminal actions.

The DeKalb County State Court Probation Department mission is to serve and protect the community, provide exceptional service to the Courts, and promote positive growth and life style changes of offenders that will enhance the quality of life for the citizens of DeKalb County.

The mission of the DeKalb County Marshal's Office is to enforce all orders and directives of the DeKalb County State and Magistrate Courts and provide public safety services to the citizens of DeKalb County in a professional, diligent, and courteous manner.

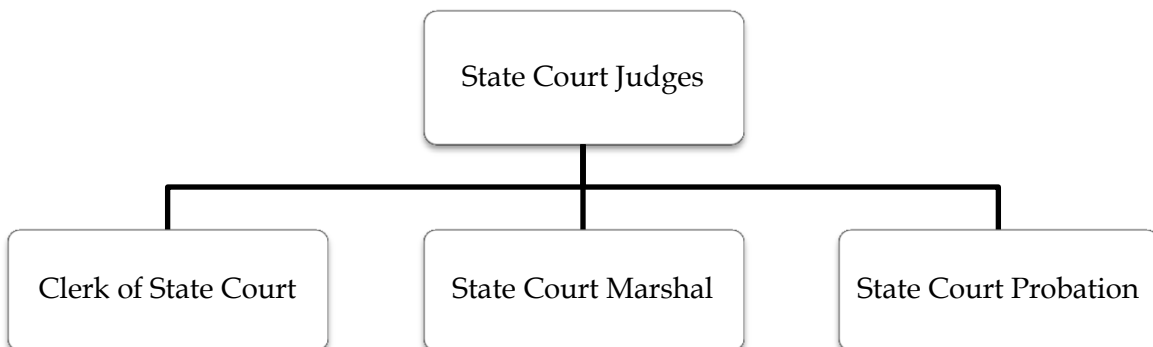
State Court - Description

The State Court has seven full time judges who are elected on a countywide basis and serve a four-year term. The Court has concurrent jurisdiction within the Superior Court for all misdemeanor cases and for all civil matters, except those exclusively reserved by the Georgia Constitution and state law. The Clerk's Office, the State Court Marshal, and State Court Probation supports the Court. The Clerk's Office manages the filing of all actions, maintains all court records, ensures the provisions of interpreters for limited English proficient litigants and witnesses, and collects and disburses all fines, fees, and court costs.

The State Court Probation Department supervises court ordered misdemeanor cases adjudicated from State, Superior, and Magistrate Courts. The department also supervises the Work Release Program and the DUI (Driving Under the Influence) Court Program. State Court Probation monitors a number of Diversion/Community Alternative Programs established by the Solicitor General's Office.

The DeKalb County Marshal's Office was established by an Act of the Georgia Legislature in 1951. The Marshal's Office has the authority to enforce all orders and directives of the State and Magistrate Courts of DeKalb County. Deputy Marshals serve, execute, or levy all processes, executions, warrants or summary processes of any kind issued by the DeKalb County State and Magistrate Courts.

State Court - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

State Court – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 11,119,059	\$ 11,128,060	\$ 11,419,354	\$ 12,333,000
52 - Purch / Contr Svcs	\$ 771,743	\$ 950,543	\$ 838,767	\$ 912,090
53 - Supplies	\$ 312,792	\$ 269,876	\$ 265,037	\$ 310,585
54 - Capital Outlays	\$ 8,617	\$ 4,634	\$ 5,853	\$ 51,160
55 - Interfund Charges	\$ 226,792	\$ 269,438	\$ 208,171	\$ 389,276
57 - Other Costs	\$ 0	\$ 0	\$ 7,045	\$ 30,000
61 - Other Fin. Uses	\$ 4,756	\$ 28,168	\$ 11,832	\$ 72,000
Expense Total	\$ 12,443,760	\$ 12,650,719	\$ 12,756,058	\$ 14,098,111

State Court – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
03701 - Judge Wong	\$ 498,092	\$ 525,455	\$ 506,600	\$ 567,258
03702 - Judge Hydrick	\$ 548,008	\$ 571,166	\$ 565,721	\$ 580,768
03703 - Judge Purdom	\$ 486,464	\$ 474,046	\$ 498,134	\$ 533,717
03704 - Judge Panos	\$ 527,864	\$ 598,125	\$ 611,811	\$ 601,874
03705 - Judge Ross	\$ 509,785	\$ 515,982	\$ 483,975	\$ 519,477
03706 - Judge Lopez	\$ 545,849	\$ 564,680	\$ 573,554	\$ 591,710
03707 - Judge Gordon	\$ 547,816	\$ 561,208	\$ 596,880	\$ 596,509
03710 - State & Magistrate Cour	\$ 3,962,844	\$ 3,974,050	\$ 4,044,478	\$ 4,317,331
03712 - State Court - DUI Court	\$ 316,892	\$ 289,886	\$ 305,338	\$ 339,663
03715 - Probation	\$ 1,885,887	\$ 1,898,730	\$ 1,947,981	\$ 2,406,560
03720 - Marshal	\$ 2,614,259	\$ 2,677,391	\$ 2,621,587	\$ 3,043,244
Expense Total	\$ 12,443,760	\$ 12,650,719	\$ 12,756,058	\$ 14,098,111

State Court – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	180	181	182	187
Average Filled / Funded	171	171	171	187

State Court – Goals and Objectives

Goal #1: Expand electronic filing to additional case types.

Objective #1A: Establish best practices with respect to existing case types.

Objective #1B: Establish from the legal community whether there is interest in expanding electronic filing for additional case types.

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Goal #2: Reduce recidivism by increasing the number of clients successfully completing their conditions of probation by continuous community supervision.

Objective #2A: Enhance Public Safety by increasing community intervention and treatment compliance.

Objective #2A: To decrease the number of Delinquent Reports.

Objective #2B: To decrease the number of Petitions for Revocation.

Objective #2C: To decrease overall non-compliance with court ordered mandates.

Goal #3: Obtain new hand-held and in car radios with GPS (Global Positioning System) tracking system for enhanced communications capabilities and officer safety.

Objective #3A: Enhance officer safety and public safety.

Objective #3B: Enhance communication between DeKalb County law enforcement agencies.

Objective #3C: Enhance tracking of county vehicles and personnel in emergencies.

Goal #4: Enhance confiscated property and evidence room.

Objective #4A: To ensure proper storage of confiscated property and evidence utilizing RFID (radio-frequency identification) technology.

Objective #4B: To ensure proper tracking of confiscated property and evidence utilizing RFID technology.

Objective #4C: Develop policy.

Goal #5: Obtain informational monitor for Marshal's Office lobby area.

Objective #5A: To inform public of Marshal's Office duties, rules, and regulations.

Objective #5B: To inform public of Marshal's Office various announcements to enhance customer service.

State Court – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Civil suits (including dispossessory actions).	49,886	48,696	46,929	47,000 (Est)
Garnishments.	5,967	5,145	3,793	3,884 (Est)
Bad check citations/warrants.	74	65	65	68 (Est)
Abandoned motor vehicle liens.	1,968	1,777	1,777	1,616 (Est)
Criminal warrants applications.	4,595	3,639	18,641	15,033 (Est)
Arrest & search warrants.	20,496	20,498	3,321	2,241 (Est)
Diversion Treatment Court referrals.	259	253	254	250 (Est)
Diversion Treatment Court graduates.	35	44	26	30 (Est)
Diversion Treatment hearings.	637	558	461	470 (Est)

State Court – Points of Interest

- The Court implemented electronic filing for specific cases types that can generally be described as complex litigation, including products liability actions, professional negligence cases and wrong death actions. The Court has provided free access to electronic filing in the Clerk's Office for any litigant who chooses not to pay the associated fees.
- The Court, through the Clerk's Office assumed responsibility for preparing hearing notices for bond forfeiture hearings thereby ensuring the timeliness of such notice. Timely notice is essential in order for the County to have the ability to recover on forfeited bonds.
- Increased community supervision that enhanced the overall operation and public safety performance of the department by 15%.
- The Probation Department continued to partner with Keep DeKalb Beautiful to enhance the beautification of two communities in DeKalb County. Community locations: from the intersection of Clairmont & Dresden to Shallowford (1.1 miles) and Covington & Panola to Thompson Mill Road (2 miles). The probation department understands the concept of "do more with less"; in doing so, the probation staff is committed to the local communities by collecting litter and beautifying streets in DeKalb County.
- Established a case management process that allows clients to be photographed for a better way to identify those placed on mandated probation.
- The Marshall Office obtained ballistic shields and new Mobile Data Terminals for vehicles.
- Upgraded all radio communications equipment to an interoperable Broadband/High Packet Data digital radio system, integrated RFID/bar code technology into streets and trips to make operations more efficient, and implemented two alternative fuel vehicles into our fleet.
- Provided law enforcement training for local law enforcement agencies on safety operations and Marshal's operations and acquired cell phones for all deputy personnel to provide better customer service, more timely response and service and to enhance safety capabilities as it relates to communication and funneling of photographed intelligence.
- In March 2015, pursuant to the passage of local legislation, the State Court was expanded by the creation of a State Court Traffic Division. The new division absorbed all of the state law traffic violations that had been previously been adjudicated in the Recorders Court of DeKalb County. State Court Probation assumed the role as the probation services provider.
- The 2015 budget included \$72,000 for 15 Motorola radios. These radios should create operating efficiencies and decrease maintenance needs of the older radios; however, an estimated cost saving has not been determined.
- Five Probation Officers were added to the budget for Recorders Court responsibilities.

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Stormwater

Stormwater - Mission Statement

The mission of DeKalb County Stormwater Utility Program, as a subsection of the Roads & Drainage Department, is to provide effective management and financing of the County's Stormwater infrastructure and to operate and maintain the Stormwater drainage system in order to protect citizens from flooding, preserve and enhance the environmental quality of the County's watersheds, and to comply with federal and state Clean Water regulations.

Stormwater - Description

The Stormwater Utility Fund was established in the 2003 Budget. The Fund includes the County's appropriation for the annual fee charged to residents and commercial property owners as a Stormwater utility fee. This fee is collected by the Tax Commissioner as part of the yearly property tax billing process. This Fund is used to maintain the County's Stormwater infrastructure and meet Federal requirements in the area of water initiatives, and address flood plain and green space issues. Effective 2009, this fund is assigned to the Infrastructure Group, under the direction of the Deputy Chief Operating Officer for Infrastructure.

Stormwater - Organizational Chart

Roads and Drainage manages this fund. Please check them for the organizational chart.

Stormwater - Financials (Enterprise) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 4,528,453	\$ 4,872,094	\$ 5,102,127	\$ 5,969,115
52 - Purch / Contr Svcs	\$ 2,128,802	\$ 2,566,958	\$ 1,405,481	\$ 6,177,962
53 - Supplies	\$ 971,938	\$ 1,133,416	\$ 1,193,168	\$ 3,311,727
54 - Capital Outlays	\$ 3,113	\$ 0	\$ 7,568	\$ 10,000
55 - Interfund Charges	\$ 6,365,778	\$ 3,649,220	\$ 7,859,840	\$ 4,804,132
61 - Other Fin. Uses	\$ 593,790	\$ 110,000	\$ 0	\$ 0
Expense Total	\$ 14,591,875	\$ 12,331,688	\$ 15,568,184	\$ 20,272,936

Stormwater - Financials (Enterprise) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
06701 - Stormwater Administra	\$ 14,591,875	\$ 12,331,688	\$ 15,568,184	\$ 20,272,936
Expense Total	\$ 14,591,875	\$ 12,331,688	\$ 15,568,184	\$ 20,272,936

Stormwater - Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	94	103	102	104
Average Filled / Funded	84	90	91	104

2015 Budget Document – DeKalb County, Georgia

Stormwater – Goals and Objectives

GOAL #1: Implement the list of Stormwater construction and maintenance projects approved for the year 2015.

Objective #1A: Request adequate financial and personnel resources to accomplish projects.

Objective #1B: Prioritize projects based upon funding allocations.

Objective #1C: Ensure that resources reflect validated project needs.

Stormwater – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Citizens Drainage Projects (Tons)	6,600	7,260	7,986	8,000
Citizens Drainage Projects (Feet)	440	280	308	325
Retention Ponds Cleaned	610	670	737	750
Pipe Installed/ Replaced (Linear Feet)	12,600	13,915	15,306	15,500
Drainage Structures Built/Replaced	900	1,089	1,198	1,200

Stormwater – Points of Interest

- Ensure that the National Pollutant Discharge Elimination System (NPDES) and other federal and state reports are submitted on time.
- Continue to provide over \$25,000 of materials to County residents to address drainage problems as part of the Citizens Drainage Program.
- Work closely with the Budget Office and Human Resources to fill vacant positions.
- Continue to adjust and monitor the work schedule and the use of overtime for critical Stormwater projects.

Superior Court

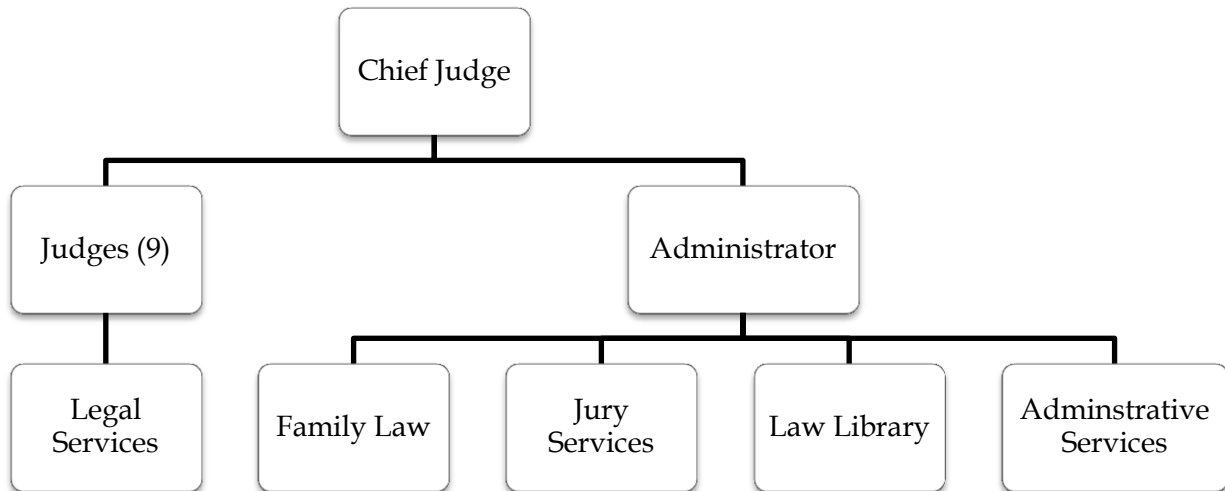
Superior Court - Mission Statement

To provide an independent, accessible and responsive forum for the just resolution of legal disputes and criminal matters in a manner that preserves the rule of law and protects the rights of all parties. Acting expeditiously and in a manner that instills public trust and confidence and that the court operates fairly, efficiently and effectively.

Superior Court - Description

The Superior Court is the highest court of original jurisdiction in the State of Georgia. The Court has exclusive jurisdiction over specific civil and criminal matters including cases involving title to land, equity, declaratory judgments, habeas corpus, mandamus, quo warranto, prohibition, adoptions, divorce, custody, child support and criminal felonies. The Court is authorized to review rulings, and in some cases correct errors, made by lower courts by issuing certiorari. The Court also administers programs which enhance and insure that the court’s purpose and rulings are carried out in a manner that meets the needs of the citizens of DeKalb County while following the rule of law. These programs include a seminar for families in transition, the family law information center and felony accountability courts which provide sentencing alternatives for defendants in need of treatment for drug addiction and mental health issues.

Superior Court - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Superior Court – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 5,754,754	\$ 5,642,458	\$ 5,933,398	\$ 6,429,353
52 - Purch / Contr Svcs	\$ 1,945,979	\$ 2,032,137	\$ 2,248,664	\$ 2,183,875
53 - Supplies	\$ 94,774	\$ 142,646	\$ 99,288	\$ 134,799
54 - Capital Outlays	\$ 38,247	\$ 16,837	\$ 29,201	\$ 17,000
70 - Retirement Svcs	\$ 23,000	\$ 26,000	\$ 26,000	\$ 26,000
Expense Total	\$ 7,856,755	\$ 7,860,078	\$ 8,336,550	\$ 8,791,027

Superior Court – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
03510 - Judge Adams	\$ 381,138	\$ 385,624	\$ 421,975	\$ 454,811
03515 - Judge Barrie	\$ 353,278	\$ 362,657	\$ 396,638	\$ 386,587
03520 - Judge Coursey	\$ 421,771	\$ 411,777	\$ 433,488	\$ 465,798
03525 - New Judge	\$ 0	\$ 2	\$ 0	\$ 0
03530 - Judge Johnson	\$ 371,881	\$ 367,353	\$ 402,414	\$ 399,512
03535 - Judge Scott	\$ 392,375	\$ 385,239	\$ 412,593	\$ 430,932
03540 - Judge Seeliger	\$ 386,341	\$ 380,365	\$ 406,598	\$ 443,020
03545 - Judge Hunter	\$ 356,044	\$ 362,637	\$ 394,376	\$ 424,143
03550 - Judge Becker	\$ 374,952	\$ 373,285	\$ 370,872	\$ 384,566
03555 - Judge Jackson	\$ 351,139	\$ 342,427	\$ 379,604	\$ 397,373
03560 - Judge Flake	\$ 391,826	\$ 389,538	\$ 412,513	\$ 444,144
03565 - Senior Judge	\$ 111,298	\$ 107,945	\$ 109,126	\$ 118,626
03580 - Administration	\$ 1,734,940	\$ 1,747,394	\$ 1,733,592	\$ 2,176,847
03581 - Court Reporters	\$ 663,777	\$ 644,360	\$ 696,600	\$ 633,050
03582 - Jury Management	\$ 816,828	\$ 919,437	\$ 1,149,088	\$ 972,997
03583 - Seminar For Divorcing I	\$ 32,314	\$ 33,919	\$ 30,935	\$ 35,300
03585 - Alimony / Support Prog	\$ 0	\$ 62	\$ 0	\$ 0
03587 - Dispute Resolution	\$ 585,319	\$ 540,100	\$ 479,443	\$ 501,421
03590 - Grand Jury	\$ 131,535	\$ 105,957	\$ 106,695	\$ 121,900
Expense Total	\$ 7,856,755	\$ 7,860,078	\$ 8,336,550	\$ 8,791,027

Superior Court – Positions

	FY 12	FY13	FY14	FY15 Budget
Full-Time Positions				
Average Authorized	93	93	93	94
Average Filled / Funded	84	83	81	94

2015 Budget Document – DeKalb County, Georgia

Superior Court – Goals and Objectives

Goal #1: Implementation of newly approved policies and statutes pertaining to court reporting services in criminal cases.

Objective #1A: Develop method and provide technical support to court reporters to comply with the requirement of filing transcripts in a medium that can be stored electronically.

Objective #1B: Establishing the required “court record” that must be created and maintained by the court regarding any transcripts that may be produced by a court reporter.

Objective #1C: Obtaining adequate funding to comply with the increases in the court reporter fee schedule.

Goal #2: Implement new system for courtroom recording; enhanced public access.

Objective #2A: Install wireless video system for all courtrooms.

Objective #2B: Create public viewing area within the courthouse.

Goal #3: Develop a more cost effective method of payment for jurors.

Objective #3A: Reduce staff time spent in processing, printing and mailing checks.

Objective #3B: Reduce time between juror service and payment.

Superior Court – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Civil and domestic case filings.	15,078	13,500	13,500	14,000 (Est)
Civil and domestic case dispositions.	19,864	18,595	19,200	20,100 (Est)
Felony case filings.	7,950	6,432	6,000	6,500 (Est)
Jury trials.	100	115	126	135 (Est)
Parenting seminar participants.	1,433	1,348	1,400	1,450 (Est)
Referrals to dispute resolution center.	2,031	2,230	2,460	2,700 (Est)
Family law center- child support document assistance.	1,420	1,280	1,100	1,200 (Est)
Family law center- consultations and packets.	4,632	4,452	3,900	4,050 (Est)

Superior Court – Points of Interest

- Provided audio/video access to courtroom proceedings to comply with Supreme Court decision.
- Upgraded courtroom Audio Visual (AV) systems.
- Implemented new system for courtroom recording; enhanced public access.
- Full implementation of online juror questionnaires.
- Scheduled CPR (Cardiopulmonary Resuscitation) & AED (Automatic External Defibrillator) training for staff.
- Check printing/sealer handled completely in-house.
- Establish Felony Mental Health Court.
- Increased Superior Court Information Technology staff to provide effective support for judges, staff and citizens.

2015 Budget Document – DeKalb County, Georgia

- Implemented e-filing of court transcripts.
- In the 2015, funding for a new Drug Court Manager position was added to the budget.

Tax Commissioner

Tax Commissioner - Mission Statement

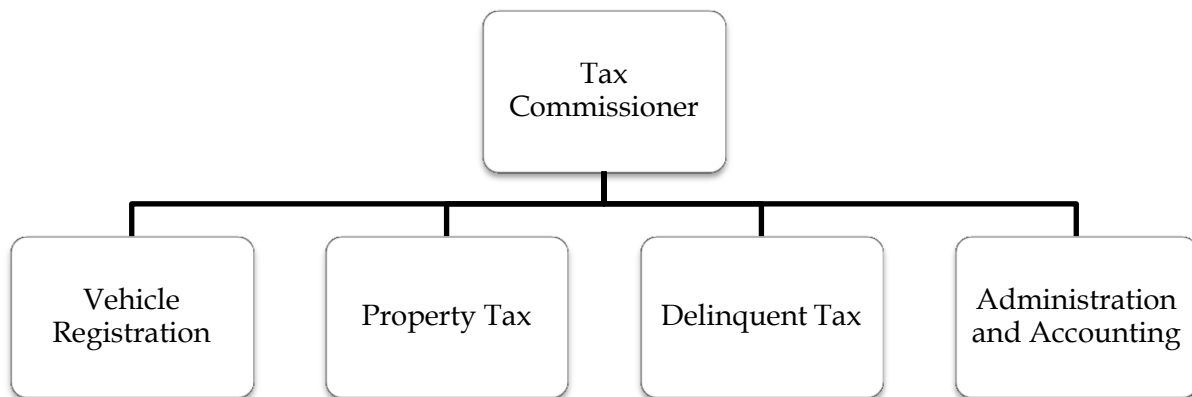
The Office of the Tax Commissioner exists under the State Constitution and is committed to serving property taxpayers and taxing authorities. The Tax Commissioner will faithfully fulfill the duties and responsibilities required under general laws to receive homestead exemption applications, prepare an annual ad valorem tax digest, to issue annual property tax statements, to serve as the county tag agent in the registration and titling of motor vehicles, to collect property taxes and fees, to issue and levy executions for delinquent taxes, to fully account for and pay over all taxes and fees to the various levying authorities, to inform and assist the public in understanding taxpayer obligations, and to administer fair and uniform collection practices while providing the highest possible level of quality services to the citizens and businesses of DeKalb County.

Tax Commissioner- Description

The Office of the Tax Commissioner processes homestead and special exemptions; updates property, taxpayer and payment data to billing and records system, compiles an annual tax digest for approval by the State; calculates and issues annual property tax statements; collects real, personal, public utility, motor vehicle, mobile home, timber, heavy duty equipment taxes along with fees for car tags and titles, insurance lapses, residential sanitation, stormwater utility, streetlights, speed humps and parking districts.

The Office also issues motor vehicle title applications, collects state motor vehicle sales tax, temporary permits, license plates and renewal decals; updates vehicle owner payment data to state vehicle registration database; administers compliance for vehicle insurance and emissions; maintains general ledger and provides detailed accounting of vehicle registration sales, adjustments, collections, refunds and disbursements to the county governing authority, schools, cities, Community Improvement Districts (CID) and State; provides weekly, monthly, and ad hoc reporting to all levying authorities and provides same information to news organizations, taxpayers, and other organizations as requested; provides data to the county governing authority, schools, cities and CID for their annual audits; prepares reporting for schools and final annual accounting reports to the state.

Tax Commissioner - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Tax Commissioner – Financials (General Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 5,564,442	\$ 5,347,309	\$ 5,287,488	\$ 5,732,925
52 - Purch / Contr Svcs	\$ 985,971	\$ 1,233,922	\$ 1,304,963	\$ 1,358,262
53 - Supplies	\$ 95,234	\$ 83,430	\$ 84,984	\$ 95,332
54 - Capital Outlays	\$ 171,417	\$ 44,369	\$ 27,984	\$ 26,177
55 - Interfund Charges	\$ 14,634	\$ 16,738	\$ 13,555	\$ 20,874
57 - Other Costs	\$ 842	\$ 842	\$ 842	\$ 2,400
Expense Total	\$ 6,832,539	\$ 6,726,610	\$ 6,719,816	\$ 7,235,970

Tax Commissioner – Financials (General Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02810 - Tax Collections & Recor	\$ 1,446,444	\$ 1,293,494	\$ 1,225,171	\$ 1,281,064
02820 - Motor Vehicle Tax	\$ 3,094,823	\$ 3,069,679	\$ 3,020,262	\$ 3,271,010
02821 - Motor Vehicle Tempora:	\$ 60,776	\$ 59,270	\$ 46,652	\$ 58,863
02825 - Motor Vehicle Security	\$ 57,845	\$ 111,672	\$ 102,284	\$ 190,320
02830 - Delinquent Tax Admini:	\$ 984,905	\$ 1,077,365	\$ 1,109,006	\$ 1,184,734
02840 - Tax Administration / A	\$ 1,187,745	\$ 1,115,131	\$ 1,216,441	\$ 1,249,979
Expense Total	\$ 6,832,539	\$ 6,726,610	\$ 6,719,816	\$ 7,235,970

Tax Commissioner – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	107	107	107	107
Average Filled / Funded	96	94	91	95

Tax Commissioner – Goals and Objectives

Goal #1: Identify and implement new processes concerning possible creation of several new cities.

Objective #1A: Configure tax system to handle new authority and exemptions.

Objective #2B: Add city to all tax bills for billing and collections

Goal #2: Identify and implement procedures to handle new proposed boat Title Ad Valorem Tax (TAVI) registration process.

Objective #2A: Train staff on new laws and process.

Objective #2B: Acquire and train additional staff to meet demand.

Goal #3: Attempt to maintain current collection rate and service level with continued reduction in budget and staff.

Objective #3A: Continue to train and educate staff.

Objective #3B: Continue to upgrade and implement new technology to enhance efficiency.

2015 Budget Document – DeKalb County, Georgia

Tax Commissioner – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Number of property tax accounts billed for real, personal & public utility.	258,118	257,878	257,426	257,600 (Est)
Number of homestead properties processed.	11,098	8,387	9,713	10,000 (Est)
Number of motor vehicle registration transactions.	532,823	520,580	515,529	532,000 (Est)
Number of motor vehicle title transactions.	115,161	96,806	82,100	110,000 (Est)
Number of delinquent tax executions issued.	18,400	26,117	12,696	24,000 (Est)
Annual property tax receivable billed for real, personal & public utility.	720,006,056	708,523,644	763,755,708	764,466,842 (Est)
Annual property tax receivable collected by December 31st for real, personal & public utility.	679,959,579	684,173,447	739,216,372	733,888,168 (Est)
Percentage of annual property tax receivables collected by December 31st.	94.44%	96.56%	96.79%	96.00% (Goal)
Annual motor vehicle collections (Taxes & Fees) collected by December 31st.	87,800,007	129,085,034	136,570,030	142,718,098 (Goal)
Delinquent taxes collected by December 31st (all prior years).	31,308,571	44,283,583	35,050,469	37,809,055 (Goal)

Tax Commissioner – Points of Interest

- Successfully met all requirements for data requests for cityhood studies and implemented fifth Community Improvement District (CID) East Metro CID.
- Continued enhancing processes and training to meet requirements of increased taxpayer demands for new law explanation.
- Successfully met 99% collection rate of all tax receivables.
- Installed new electronic queuing system to improve efficiency in processing motor vehicle dealership customers.
- Due to 31% turnover rate, as a result of motor vehicle dealerships offering better wages for individuals to process new Title Ad Valorem Tax, trained high volume of new staff.
- The 2015 budget includes \$167,000 for armed security services.

Transportation

Transportation - Mission Statement

The mission of the Public Works Transportation Division is to improve the safety and efficiency of existing Transportation infrastructure and traffic safety for the benefit of the citizens of DeKalb County.

Transportation - Description

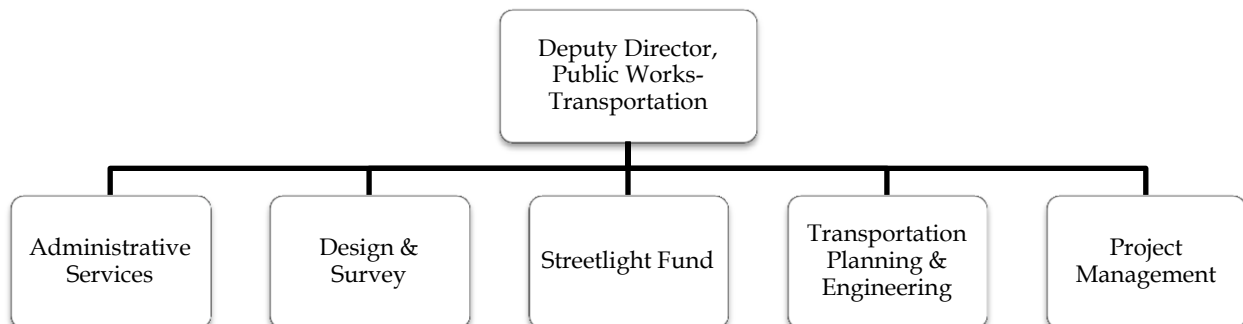
The Transportation Division of the Public Works Department is responsible for the management of HOST projects, Georgia DOT (GDOT) projects, as well as major DeKalb County infrastructure projects in support of DeKalb County roadways and thoroughfares.

The Division has a Design and Survey Unit, which is responsible for the development of internal construction projects. The Construction Unit inspects the construction work of major utility companies, Georgia DOT projects, and other County-implemented projects.

The Land Acquisition Unit provides right-of-way easements for Community Development, Sanitation, Water and Sewer, Development and Georgia DOT projects. The Transportation Planning and Engineering Unit is responsible for the timely and comprehensive support to the citizens of DeKalb County and the monitoring, study, evaluation, authorization, and installation of traffic control devices within DeKalb County right-of-ways.

The Division oversees the Street Light Fund, which accounts for all revenues and expenses associated with existing and new street light districts within the County. The fund is also responsible for petitions from citizens requesting street lights within subdivisions, verification of property, identification of locations, design and location of proposed lighting fixtures (based on street lights standards). Street lights are installed by utility companies to ensure compliance with code. Street light assessment fees are based upon the annual cost of the County to operate the streetlights, divided by the total footage in the streetlight district.

Transportation - Organizational Chart



2015 Budget Document – DeKalb County, Georgia

Transportation – Financials (Designated Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,964,959	\$ 1,796,648	\$ 1,413,523	\$ 1,382,137
52 - Purch / Contr Svcs	\$ 195,534	\$ 100,926	\$ 242,941	\$ 299,312
53 - Supplies	\$ 39,425	\$ 58,496	\$ 1,186,453	\$ 1,045,283
54 - Capital Outlays	\$ 2,466	\$ 0	\$ 0	\$ 4,000
55 - Interfund Charges	\$ (341,435)	\$ (294,302)	\$ 48,807	\$ 132,373
Expense Total	\$ 1,860,949	\$ 1,661,768	\$ 2,891,725	\$ 2,863,105

Street Light Fund – Financials (Street Light Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 106,419	\$ 103,758	\$ 108,561	\$ 112,883
53 - Supplies	\$ 4,607,615	\$ 4,564,302	\$ 4,661,938	\$ 4,685,997
Expense Total	\$ 4,714,034	\$ 4,668,060	\$ 4,770,499	\$ 4,798,880

Transportation – Financials (Designated Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05407 - Administrative Services	\$ 301,512	\$ 248,843	\$ 321,106	\$ 347,161
05410 - Engineering Operations	\$ 27,664	\$ 44,363	\$ 1,375,906	\$ 0
05415 - Design & Survey	\$ (448)	\$ (29,972)	\$ 363,705	\$ 389,196
05425 - Construction Management	\$ 434,039	\$ 361,619	\$ 50,494	\$ 111,889
05430 - Land Acquisition	\$ 194,246	\$ 198,579	\$ 154,444	\$ 138,868
05445 - Support Services	\$ 741	\$ 908	\$ 845	\$ 0
05460 - Traffic Engineering Adm	\$ 888,316	\$ 821,442	\$ 577,310	\$ 1,830,156
05462 - Traffic Calming	\$ 9,194	\$ 9,169	\$ 7,378	\$ 22,303
05465 - Traffic Lights	\$ 0	\$ 0	\$ 16,436	\$ 0
05466 - Signals	\$ 2,971	\$ 3,648	\$ 2,978	\$ 0
05467 - Signs & Paint	\$ 2,714	\$ 3,168	\$ 21,123	\$ 23,532
Expense Total	\$ 1,860,949	\$ 1,661,768	\$ 2,891,725	\$ 2,863,105

Street Light Fund – Financials (Street Light Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
05480 - Streetlights	\$ 4,714,034	\$ 4,668,060	\$ 4,770,499	\$ 4,798,880
Expense Total	\$ 4,714,034	\$ 4,668,060	\$ 4,770,499	\$ 4,798,880

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Transportation – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	29	29	27	26
Average Filled / Funded	28	26	18	26

Street Light – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	1	1	1	1
Average Filled / Funded	1	1	1	1

Transportation – Goals and Objectives

- Goal #1: Maximize Federal funding for capital projects to encourage multi-modal transportation.
 Objective #1A: Move forward with South Fork Peachtree Creek Trail Phase 4, South Stone Mtn. Lithonia Rd. Bike Lanes, Glenwood Road sidewalks, Northlake Area Streetscapes, and Tucker Streetscapes Phase 2.
 Objective #1B: Secure sufficient local funding to match available funding from Georgia DOT, Atlanta Regional Commission (ARC), and other outside sources.
 Objective #1C: Continue to submit for available outside funding as it becomes available.
- Goal #2: Update the Regional Transportation Plan (RTP) to incorporate the project priorities in DeKalb County’s recently approved Comprehensive Transportation Plan (CTP).
 Objective #2A: Coordinate with the Atlanta Regional Commission to match the RTP priorities with the CTP priorities.
- Goal #3: Incorporate new technologies for customer service and record keeping.
 Objective #3A: Additional geographic information systems and other relevant technical training for staff.
 Objective #3B: Work with Roads and Drainage (R&D) and Information Systems to incorporate technological upgrades into the proposed merger with R&D.

Transportation – Performance Measures

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Road Design Projects Completed	11	4	18	15
Construction Projects Managed	18	6	2	3
Acquisitions	72	96	62	108
Land Acquisitions Condemnations	2	3	1	1
Traffic Counts	223	116	19	16
Miles of Sidewalks Constructed	6	1	0	0

Transportation – Points of Interest

- New cities will have a large impact on future transportation decision making.
- Lack of reliable county funding source for capital projects creates many difficulties in managing multi-year transportation projects that must be coordinated with GDOT and ARC.
- The Street Light Fund 2015 budget includes electricity of \$4.6M.

Vehicle Replacement

Vehicle Replacement - Mission Statement

The mission of the Vehicle Replacement Fund, through the supervision of the Fleet Management Department, is to provide stable capital funding for the regular replacement of vehicles, ensuring safe and efficient vehicles while preserving long-term capital through prudent and economical replacement decisions.

Vehicle Replacement - Description

The Vehicle Replacement Fund, managed by the Fleet Management Department, was established to provide a funding mechanism for the centralized, orderly, safe, and efficient replacement of end-of-life vehicles.

Additions to the fleet are authorized by the Board of Commissioners, either in the annual budget, or by way of regular meeting agenda items. The using department budgets for and expends the purchase price of the vehicle in the current fiscal year. When the vehicle is placed into service, the department is charged a monthly replacement charge, which is calculated on an expected-life amortization, plus an additional percentage charge for future inflation and lease financing costs. Once the amortization is complete for the particular class of vehicle, the charge ends.

A vehicle is not necessarily replaced when the replacement charge ends. The Fleet Management Department holds annual meetings with using departments to determine which vehicles should be replaced in the coming year, basing the decision on safety, efficiency, and economy. Metrics such as miles, repair costs, cost of downtime, and age are considered in the determination. If the vehicle is replaced, the vehicle replacement charge begins again when the replacement vehicle is placed into service.

During the budgeting process the Budget Office evaluates the list of proposed replacement vehicles based on the fiscal position of the using departments and the level of reserves in the fund, and determines if the entire list will be recommended for replacement or if some replacements will be recommended deferred.

A vehicle may be replaced earlier than the completion of the amortization due to a total-loss accident, an unusually high repair expense history, or external factors, such as availability of parts. The authorization for early replacements is obtained by memo through the Director of Finance. One purpose of the fund is to maintain sufficient reserves for early replacements.

If the Administration and the Board of Commissioners determine that fiscal conditions favor lease-purchase financing of that budget year's vehicle replacements, the Vehicle Replacement Fund pays the interest costs, which are recovered by a percentage charge added to the replacement charge.

When vehicles are retired from county service, they are sold via an annual surplus auction. The fund retains the proceeds of the auction for vehicles, which are used to supplement reserves.

Vehicle Replacement - Organizational Chart

Fleet Management manages this fund. Please see their organizational chart.

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Vehicle Replacement – Financials (Vehicle Replacement Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ (9,126)	\$ 0	\$ 0	\$ 0
52 - Purch / Contr Svcs	\$ 329,288	\$ 728	\$ 0	\$ 5,506,667
53 - Supplies	\$ 0	\$ 11	\$ (1,302)	\$ 0
54 - Capital Outlays	\$ 15,998,912	\$ 13,371,070	\$ (11,471,046)	\$ 46,165,372
55 - Interfund Charges	\$ 49,763	\$ 62,910	\$ 9,057	\$ 212,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 223,540
Expense Total	\$ 16,368,837	\$ 13,434,720	\$ (11,463,290)	\$ 52,107,579

Vehicle Replacement – Financials (Vehicle Replacement Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
01310 - Vehicle Replacement	\$ 16,368,837	\$ 13,434,720	\$ (11,463,290)	\$ 52,107,579
Expense Total	\$ 16,368,837	\$ 13,434,720	\$ (11,463,290)	\$ 52,107,579

Vehicle Replacement – Goals and Objectives

Due to the interconnected relationship with the Fleet Management Department, the two departments share the same goals. Please refer to the Fleet Management Department goals.

Vehicle Replacement – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Size of fleet	3,181	3,159	3,368	3,523
Vehicle additions	10	26	119	100
Vehicles replacements approved	268	209	183	165
Surplus auction proceeds	\$ 1,213,838	\$ 1,100,324	\$ 1,159,387	\$ 1,000,000
Ending fund balance (adj. for unusual items)	\$ 21,857,701	\$ 24,318,260	\$ 22,719,113	\$ 14,598,521

Vehicle Replacement – Points of Interest

- During the downturn of the local economy in 2008-2011, the decision was made to defer replacements in some departments, in return for delaying vehicle replacement charges. Economic conditions are now such that the fund is once again functioning as designed, with vehicles being regularly replaced.
- The amount of reserves in the fund should not be viewed or evaluated as being sufficient to replace the entire fleet at one time, which would likely cost more than \$200M. Rather, it should be viewed as a margin for unexpected or early replacements. For the same reason, the reserves should not be viewed as idle capital available for reprogramming.

Victim Assistance Fund

Victim Assistance Fund - Mission Statement

The mission of the Victim Assistance Fund is to collect and allocate funds for victim assistance programs that are distributed at the local level and approved by the Criminal Justice Coordinating Council of Georgia.

Victim Assistance Fund - Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County’s appropriation of an additional 5% penalty assessment imposed upon criminal offense fines in order to fund victim assistance programs (O.C.G.A § 15-21-131). A 5% penalty to every fine and forfeiture for victim assistance programs funds the program. Effective July 1, 1997, the Recorder's Court was added to the courts already collecting this assessment for victim assistance programs. This addition has increased the revenues for this fund. The Board of Commissioners issued a directive that costs associated with the District Attorney’s and Solicitor’s victim assistance programs should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Victim Assistance Fund - Organizational Chart

The Office of Management and Budget manages this fund in conjunction and with oversight from the departments that use its resources. Please see the respective organizational charts.

Victim Assistance Fund – Financials (Victim Assistance Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
52 - Purch / Contr Svcs	\$ 4,944	\$ 7,321	\$ 16,888	\$ 10,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 57,000
61 - Other Fin. Uses	\$ 1,298,520	\$ 1,062,500	\$ 833,910	\$ 783,000
Expense Total	\$ 1,303,464	\$ 1,069,821	\$ 850,798	\$ 850,000

Victim Assistance Fund – Financials (Victim Assistance Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
03101 - Victim Assistance	\$ 1,303,464	\$ 1,069,821	\$ 850,798	\$ 850,000
Expense Total	\$ 1,303,464	\$ 1,069,821	\$ 850,798	\$ 850,000

Victim Assistance Fund - Goals and Objectives

Goal #1: To provide funds to eligible agencies for programs to assist crime victims.

Victim Assistance Fund – Points of Interest

- Agencies allocation for 2015 includes the following: Women’s Resource Center (\$175,000), Georgia Center for Child Advocacy, Inc. (\$40,000), Caminar Latino (\$35,000), International Women’s House, Inc. (\$30,000), DeKalb Rape Crisis (\$25,000), Atlanta Legal Aid Society, Inc. (\$20,000), Safe Haven (\$15,000), Jewish Family & Career Services (\$10,000), Center for Pan Asian Community Services, Inc. (\$7,500), and Raksha, Inc. (\$5,000).

Water & Sewer

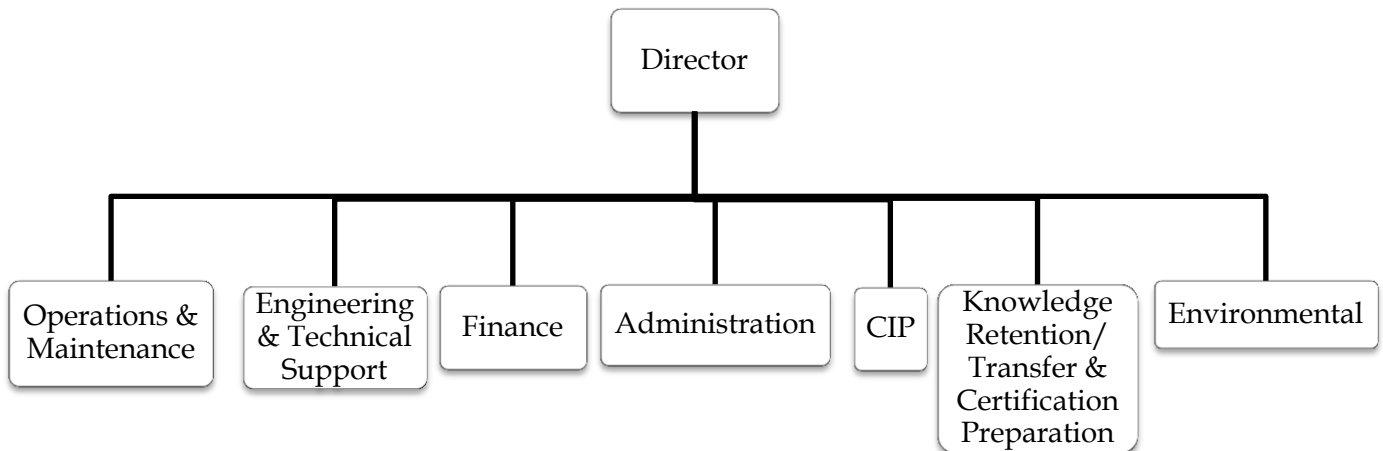
Water & Sewer - Mission Statement

To provide safe drinking water in adequate supplies, to collect and adequately treat wastewater, and to protect DeKalb County Watershed’s responsibly while focusing on excellent customer service.

Water & Sewer - Description

The Department of Water and Sewer (W&S) plus the positions funded and assigned to the Finance’s Revenue Collections Division, support the directives of the department to: (1) treat and pump portable water to customers in DeKalb County through 3,000 miles of water distribution pipelines; (2) collect and treat wastewater from DeKalb County customers through 2,600 miles of sewer/force mains and 66 lift stations; (3) comply with all federal and state regulations for drinking water production, wastewater treatment, and bio-solids management; and (4) manage a \$1.3 billion capital improvement program for system enhancements and consent decree compliance.

Water & Sewer - Organizational Chart



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Water & Sewer – Financials (Enterprise Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 36,008,158	\$ 36,466,549	\$ 37,988,089	\$ 45,407,836
52 - Purch / Contr Svcs	\$ 11,394,686	\$ 15,095,497	\$ 17,907,752	\$ 26,118,062
53 - Supplies	\$ 23,271,381	\$ 23,842,102	\$ 21,414,032	\$ 27,598,833
54 - Capital Outlays	\$ 124,438	\$ 171,297	\$ 639,884	\$ 915,950
55 - Interfund Charges	\$ 18,593,715	\$ 19,188,416	\$ 15,345,732	\$ 14,856,032
56 - Depreciation	\$ 0	\$ 0	\$ 324	\$ 0
57 - Other Costs	\$ 19,225,729	\$ 10,835,395	\$ 7,579,921	\$ 19,372,270
61 - Other Fin. Uses	\$ 118,946,915	\$ 137,808,799	\$ 115,971,913	\$ 146,900,236
70 - Retirement Svcs	\$ 116,657	\$ 116,657	\$ 116,657	\$ 116,657
Expense Total	\$ 227,681,679	\$ 243,524,712	\$ 216,964,304	\$ 281,285,876

Water & Sewer Finance – Financials (Enterprise Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 4,386,185	\$ 4,498,310	\$ 3,652,205	\$ 6,081,660
52 - Purch / Contr Svcs	\$ 1,526,603	\$ 1,424,224	\$ 1,366,945	\$ 2,185,967
53 - Supplies	\$ 122,940	\$ 122,967	\$ 71,908	\$ 98,500
54 - Capital Outlays	\$ 35,373	\$ 28,472	\$ 31,120	\$ 50,660
55 - Interfund Charges	\$ 55,088	\$ (250,178)	\$ 1,699,293	\$ (192,732)
Expense Total	\$ 6,126,189	\$ 5,823,795	\$ 6,821,471	\$ 8,224,055

Water & Sewer Sinking Fund – Financials (Enterprise Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
58 - Debt Service	\$ 57,234,806	\$ 61,129,079	\$ 65,738,354	\$ 66,763,556
Expense Total	\$ 57,234,806	\$ 61,129,079	\$ 65,738,354	\$ 66,763,556

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Water & Sewer – Financials (Enterprise Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
08001 - Director's Office	\$ 5,327,984	\$ 5,309,089	\$ 5,432,886	\$ 10,021,506
08002 - Admin & Fiscal Control	\$ 11,332,871	\$ 11,373,113	\$ 10,030,300	\$ 11,068,524
08003 - Warehouse	\$ 776,369	\$ 919,109	\$ 1,381,156	\$ 1,561,723
08004 - Collection Services	\$ 1,097,724	\$ 1,223,791	\$ 1,247,046	\$ 1,846,979
08005 - Revenue Collections	\$ 230,088	\$ 65,688	\$ 20,922	\$ 258,142
08006 - Debt Services	\$ 65,496,013	\$ 61,680,751	\$ 67,522,778	\$ 66,222,058
08007 - Reserve & Transfer To R	\$ 53,498,256	\$ 76,175,548	\$ 48,497,135	\$ 80,728,178
08009 - GPS/GIS/Data Manage	\$ 2,101,748	\$ 2,154,856	\$ 2,301,935	\$ 2,618,009
08010 - Eng Design/Survey/La	\$ 8,700	\$ 397	\$ 3,220	\$ 6,357
08015 - IT Support	\$ 504,669	\$ 639,058	\$ 538,903	\$ 1,284,458
08018 - P & E Engineering Plan	\$ 0	\$ 0	\$ 9	\$ 0
08019 - F&T Admin & Supervisi	\$ 190,264	\$ 189,188	\$ 217,761	\$ 231,808
08020 - P&M Admin & Supervi	\$ 183,278	\$ 284,959	\$ 271,735	\$ 394,152
08021 - Water Production Oper	\$ 9,062,095	\$ 8,683,793	\$ 8,113,945	\$ 9,084,446
08022 - Water Maintenance	\$ 3,251,130	\$ 3,534,724	\$ 3,619,528	\$ 4,756,225
08023 - Water Laboratory	\$ 674,645	\$ 718,865	\$ 850,097	\$ 1,227,755
08024 - Sewer Lab Admin & Su	\$ 238,008	\$ 203,732	\$ 241,547	\$ 295,860
08025 - Sewer Laboratory	\$ 575,853	\$ 607,152	\$ 596,460	\$ 751,031
08026 - Sewer Monitoring	\$ 480,128	\$ 522,648	\$ 535,525	\$ 580,490
08028 - WPC Snapfinger Plants	\$ 7,078,879	\$ 7,394,958	\$ 7,352,296	\$ 9,464,332
08029 - Collection System	\$ 267,417	\$ 360,027	\$ 424,888	\$ 1,030,807
08030 - WPC Pole Bridge Creek	\$ 3,375,220	\$ 3,015,680	\$ 3,009,174	\$ 6,290,810
08032 - WPC Pole Bridge Maint	\$ 664,590	\$ 719,813	\$ 1,209,697	\$ 2,008,120
08033 - WPC Facilities Maintena	\$ 3,773,751	\$ 3,557,056	\$ 3,519,975	\$ 5,183,662
08034 - WPC Plants Operated B	\$ 16,170,305	\$ 7,803,439	\$ 4,741,145	\$ 16,196,270
08035 - C & M Div Managemen	\$ 3,374,908	\$ 4,589,400	\$ 4,252,827	\$ 3,519,000
08036 - Technical Services	\$ 2,668,068	\$ 2,693,475	\$ 2,832,702	\$ 3,646,540
08037 - District 1 - Maintenance	\$ 6,136,102	\$ 8,068,727	\$ 9,231,347	\$ 10,595,680
08038 - Construction	\$ 12,561,114	\$ 14,545,433	\$ 10,825,518	\$ 11,436,441
08040 - District 2 - Maintenance	\$ 9,114,488	\$ 9,521,076	\$ 10,629,880	\$ 10,652,517
08041 - District 3 - Maintenance	\$ 6,461,759	\$ 5,298,956	\$ 6,796,681	\$ 7,772,388
08042 - Compliance	\$ 2,307,070	\$ 2,213,922	\$ 2,208,227	\$ 4,326,139
08045 - Watershed Protection	\$ 11,142	\$ 20,509	\$ 2,267	\$ 25,469
08050 - Capitalization Account	\$ (1,312,954)	\$ (564,219)	\$ (1,495,211)	\$ (3,800,000)
Expense Total	\$ 227,681,679	\$ 243,524,712	\$ 216,964,304	\$ 281,285,876

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Water & Sewer Finance- Financials (Enterprise Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
02132 - Revenue Collections - W	\$ 6,126,189	\$ 5,823,795	\$ 6,821,471	\$ 8,224,055
Expense Total	\$ 6,126,189	\$ 5,823,795	\$ 6,821,471	\$ 8,224,055

Water & Sewer Sinking Fund- Financials (Enterprise Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
08098 - Sinking Fund	\$ 57,234,806	\$ 61,129,079	\$ 65,738,354	\$ 66,763,556
Expense Total	\$ 57,234,806	\$ 61,129,079	\$ 65,738,354	\$ 66,763,556

Water & Sewer – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	682	684	684	684
Average Filled / Funded	601	603	603	684

Water & Sewer Finance – Positions

Full-Time Positions	FY 12	FY13	FY14	FY15 Budget
Average Authorized	98	98	98	100
Average Filled / Funded	92	92	81	100

Water & Sewer – Goals and Objectives

Goal #1: Enhance Public Safety

Objective #1A: Successfully complete a 100% of Consent Decree Program, with full compliance with the requirements for 2015, all toward elimination of all preventable sewer spills and compliance with the Clean Water Act.

Objective #1B: Implement a new fire hydrant procedure between Operations, Engineering and Asset Management to repair/replace hydrants by December 31, 2015.

Goal #2: Facilitate Jobs and Economic Development

Objective #2A: Clean at least 500 miles of sewer lines, clean and inspect 10,000 sewer manholes, CCTV at least 50 miles of sewer lines.

Objective #2B: Decrease the number of sanitary sewer spills as compared to 2014.

Objective #2C: Create 500 jobs.

Goal #3: Promote Fiscal Integrity

Objective #3A: Implement the Customer Service Transformation and Revenue Management Performance order initiatives that will result in at least 60% customer service improvement by December 31, 2015.

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Objective #3B: Implement Veolia Peer Performance initiatives at the water plant, wastewater plant, and construction & maintenance divisions to generate at least \$1.2 million of sustainable annual savings by December 31, 2015.

Objective #3C: Establish service level agreement between business units to achieve a 90% goal of paying vendor invoices within the County’s payment terms.

Goal #4: Ensure Efficient Operations by implementing best practices

Objective #4A: Integrate Process Based Leadership at the executive management and supervisor levels by December 31, 2015.

Objective #4B: Water and Sewer Finance will analyze and generate budget to actual financial results on both capital and operations revenue and expenditure by the 20th business day following each month end close

Objective #4C: Re-design department’s website by December 31st 2015 to make it more comprehensive and user-friendly.

Goal #5: Promote employee development and create a more efficient workforce

Objective #5A: Reinstate the Departmental Accident Review Board by the end of 2nd quarter 2015 to enhance employee training and safety.

Objective #5B: Plan and administer a training program based upon the Consent Decree and other departmental needs by December 31st, 2015

Goal #6: Develop & Maintain Sustainable Neighborhoods and Communities

Objective #6A: Achieve a 5% increase over 2014 in the number of workshops, forums, publications and citizens’ communications

Objective #6B: Fulfill 100% educational needs based on the Consent Decree and other departmental needs by December 31st 2015

Water & Sewer – Performance Measures

Performance Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Goal/Est
Procurement Purchase Amount	\$36,498,080	\$40,719,404	\$41,191,894	\$43,828,175
Number of Water Customers	187,815	189,080	189,816	190,765
Number of Sewer Customers	161,037	162,124	162,920	163,898
Water Pumped (Billions of Gallons)	24.78	24.11	24.77	24.65
Plant Capacity (GA EPD Permitted/Millions of Gallons)	128	128	128	128
Daily Average Consumption (Millions of Gallons)	67.70	66.04	67.00	66.67
Number of Lift Stations	66	66	66	66
Gallons of Wastewater Treated (Millions)	10,893	12,962	12,146	12,911
Laboratory Samples Tested/Analyzed	76,326	83,967	97,048	100,000
Customer Complaints	200	180	518	466

Water & Sewer – Points of Interest

- Achieved 98% compliance with water and wastewater permit standards; standard is 95%.
- Enhanced economic development through administration of Capital Improvement Project (CIP); created 45 jobs
- Increased the number of workshops, forums, publications and citizens' communications by 5% over the previous year.
- Decreased the number of sanitary sewer overflows from the previous year.
- Decreased unbilled water percentage below 15% and maintained debt ratio above 1.5.
- Increased the number of employee training hours over the previous year.

Workers Compensation Fund

Workers Compensation Fund - Mission Statement

The mission of the Workers Compensation Fund is to provide coverage for workers' compensation Self-funded and Self-Administered Program.

Workers Compensation Fund – Description

In 2004, the Risk Management Fund components began reporting as two separate individual funds. The Workers Compensation component is reported under the Workers Compensation Fund. The Group Life & Health component and all the other miscellaneous insurance components are part of Risk Management Fund for reporting purposes.

Workers Compensation Fund - Organizational Chart

The Finance Department manages this fund. Please see their organizational chart.

Workers Compensation Fund – Financials (Workers Comp Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
52 - Purch / Contr Svcs	\$ 596,968	\$ 798,241	\$ 676,665	\$ 457,500
55 - Interfund Charges	\$ 430,196	\$ 355,379	\$ 363,284	\$ 5,398,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 6,203,601
Expense Total	\$ 1,027,163	\$ 1,153,620	\$ 1,039,949	\$ 12,059,101

Workers Compensation Fund – Financials (Workers Compensation Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
01010 - Workers Compensation	\$ 667,416	\$ 1,153,620	\$ 585,960	\$ 12,059,101
01025 - Other	\$ 359,747	\$ 0	\$ 453,989	\$ 0
Expense Total	\$ 1,027,163	\$ 1,153,620	\$ 1,039,949	\$ 12,059,101

Workers Compensation Fund – Goals and Objectives

Goal #1: To provide coverage for workers' compensation Self-funded and Self-Administered Program.

Workers Compensation Fund – Points of Interest

- A new Risk Management Information System (RMIS) was implemented to track claims more effectively and efficiently, and allowed for more quality control. Moreover, the system enhanced staffing needs.

Workforce Development

Workforce Development - Mission Statement

The mission of DeKalb Workforce Development (DWD) is to promote and support a workforce system that creates value and offers employers, individuals, and communities the opportunity to achieve and sustain economic prosperity.

Workforce Development - Description

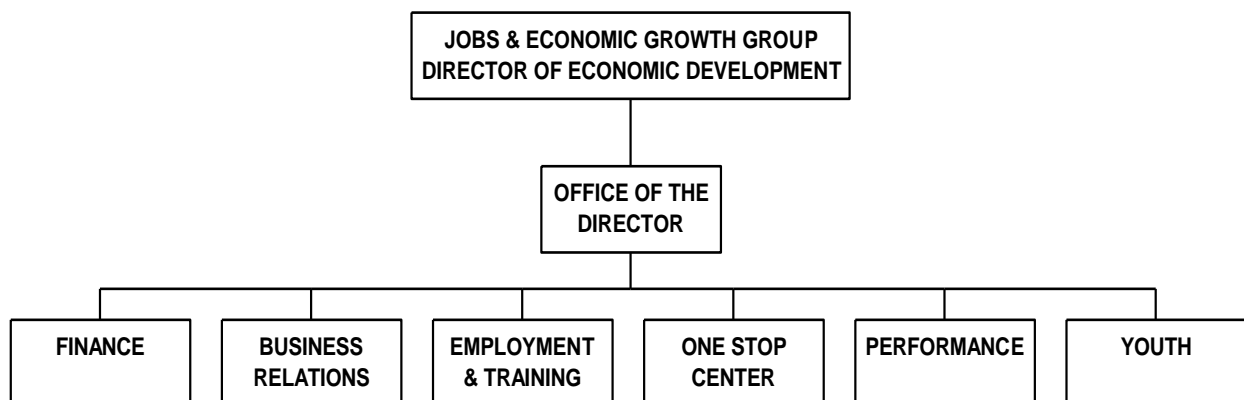
DeKalb Workforce Development (DWD) is a County department that is 100% federally funded by the U.S. Department of Labor (USDOL) serving the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities that garner sustainable wages.

DeKalb Workforce Development (DWD) is governed by the Workforce Innovation and Opportunity Act (WIOA), new legislation that became effective July 1, 2015 (i.e. The Workforce Innovation & Opportunity Act signed into law by President Barack Obama on July 22, 2014) that also amends the Adult Education & Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act Amendments of 1998.

DeKalb Workforce Development administers various employment/training programs for adults, dislocated workers, and youth ages 14-24. Workforce services as defined by the act are career and training services that are deemed reasonable and necessary to enable a participant who cannot afford to pay for such services to participate in the program, provided they meet all criteria in the Individual Employment Plan (IEP), Case Notes for Adults/Dislocated Workers, or Individual Service Strategy (ISS) assessment, determination of need, and documentation of provision, goods, or services.

Training Services for Adults & Dislocated Workers include occupational skills training through Individual Training Accounts (ITA) and work-based training services, such as, work experience, customized training, incumbent worker training, on-the-job training (OJT), and other employer based training that enable a participant to participate in activities authorized under WIOA, and in consultation with One-Stop partners and other community service providers.

Workforce Development - Organizational Chart



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Workforce Development – Financials

Workforce Development is 100% grant funded and its financials are separate from the operating budget. It is presented here for reference.

Workforce Development – Goals and Objectives

Goal #1: Facilitate jobs and economic development.

Objective #1A: 1,500 job created by 12/31/2015.

Objective #2A: 500 jobseekers who retained employment by 12/31/2015.

Objective #3A: 800 jobseekers that received high demand industry training by 12/31/2015.

Goal #2: Promote fiscal integrity.

Objective #2A: Expend or obligate 80% of grant funding by year one of grant period.

Objective #2B: Meet or exceed six of nine federal performance measures.

Workforce Development – Points of Interest

- Successfully transitioned from the Workforce Investment Act (WIA) to the Workforce Innovation & Opportunity Act (WIOA).
 - By helping job seekers access employment, education, training, and support services to succeed in the job market and removing significant barriers that hinder employability.
 - By matching employers with the skilled workers they need to compete in the global economy, and ensuring programs and services meet employer, labor, and workforce demands.
- Develop public/private sector relationships with six industry sectors (life sciences, professional and business services, tourism, logistics, construction and support trades, and advanced manufacturing).
- Increase service capacity by leveraging additional grant opportunities to enhance employment services.
- Rebranding image to attract new markets and launch social media campaigns to increase presence & distribution.

Capital Improvement Projects

Capital Improvement Projects Description

A capital project is "any project in excess of \$25,000 with an estimated useful life of five years or greater." Capital projects are typically undertaken to preserve or replace infrastructure and public facilities, improve delivery of services, improve economically depressed area, and improve areas with low to moderate income households. Majority, of the County capital projects are prioritized and selected based on a five-year Capital Improvement Program (CIP) plan, submitted by each department to the Finance Department.

The County has fourteen (14) general capital project funds. They are as follows: 2006 Bond Issue for Library, Parks and Transportation, 2001 Bond Issue for Parks, 1987 Bond Issue for Parks, 1990, 1991 and 1998 Bond Issue for the Jail, 1993 Capital Projects (which includes all projects funded from other revenue sources), the Homestead Option Sales Tax (HOST) Capital Projects Fund, the Building Authority-Juvenile Court, Public Safety and Judicial Facilities Authority, Urban Redevelopment Agency and the Environmental Protection Agency for the Brownfields Revolving Loan. Other capital projects funds include Water and Sewer, Sanitation, the DeKalb-Peachtree Airport and Stormwater Utility.

The function of these capital projects funds is to provide a mechanism whereby appropriations and expenditures for multi-year capital projects can be accounted for separately and distinctly from other County funds.

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Capital Improvement Projects – Financials - Funding Sources

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget
AIRPORT CIP	\$ 0	\$ 0	\$ 0	\$ 7,443,731
ARC (GRANT REIMB) HCD	\$ 2,000,000	\$ 0	\$ 0	\$ 0
ARTHUR BLANK FOUNDATION	\$ 1,849,115	\$ 0	\$ 0	\$ 104,960
ATLANTA REGIONAL COMMISSION-	\$ 334,418	\$ 877,763	\$ 342,260	\$ 112,358
AVONDALES ESTATES	\$ 35,785	\$ 0	\$ 0	\$ 0
BRD OF HLTH/HLTH BNDS INTEREST	\$ 143,000	\$ 0	\$ 0	\$ 0
BUILDING AUTHORITY-JUVENILE COURT	\$ 0	\$ 0	\$ 0	\$ 473,823
callanwolde Foundation	\$ 1,084,906	\$ 0	\$ 15,094	\$ 0
CITY OF CLARKSTON	\$ 32,696	\$ 20,003	\$ 0	\$ 47,301
CITY OF CHAMBLEE	\$ 201,590	\$ 410,506	\$ 0	\$ 1,504
CITY OF DORAVILLE	\$ 679,622	\$ 10,631	\$ 10,100	\$ 209,417
CITY OF LITHONIA	\$ 15,320	\$ 84,851	\$ 0	\$ 15,935
DEKALB COUNTY (CIP)	\$ 4,243,776	\$ 0	\$ 0	\$ 37,497,233
Dekalb County Board of Health	\$ 1,848	\$ 615,154	\$ 0	\$ 0
DeKalb County School Board	\$ 1,500,000	\$ 0	\$ 0	\$ 6,899
Emory University	\$ 45,987	\$ 11,579	\$ 7,214	\$ 1,219
FEDERAL AVIATION ADMINISTRATION(\$ 17,312,074	\$ (712)	\$ 0	\$ 2,760,080
Fuqua Development, LP	\$ 0	\$ 0	\$ 0	\$ 60,000
G.O. BONDS	\$ 0	\$ 0	\$ 0	\$ 29,066,585
GA DEPT OF NATURAL RESOURCES-	\$ 135,213	\$ 0	\$ 0	\$ 164,330
GA DEPT OF COMMUNITY AFFAIRS	\$ 10,000	\$ 0	\$ 0	\$ 0
GA DEPT OF NATURAL RESOURCES-PARK	\$ 75,000	\$ 0	\$ 0	\$ 0
GA. EMERGENCY MANAGEMENT AGENCY	\$ 18,433,520	\$ 15,765	\$ 1,535,997	\$ 3,503,291
GEORGIA REGIONAL TRANSPORTATION	\$ 2,714,091	\$ 0	\$ 0	\$ 285,909
HOST	\$ 0	\$ 0	\$ 0	\$ 170,040
INTEREST	\$ 0	\$ 7,969,230	\$ 0	\$ 2,432,469
Mark Goldman, Alliance to	\$ 0	\$ 0	\$ 0	\$ 40,000
MARTA- TRANSPORTATION	\$ 7,933,471	\$ 138,475	\$ 38,740	\$ 8,140,032
MATCH/ARC	\$ 0	\$ 0	\$ 0	\$ (3,140)
PARKS BONDS	\$ 0	\$ 0	\$ 0	\$ 18,895,504
Partnership for Clean	\$ 6,735,140	\$ 344,860	\$ 0	\$ 0
PRIVATE DONATIONS	\$ 448,718	\$ 22,000	\$ 23,450	\$ 330,506
PUBLIC SAFETY/JUDICIAL FACILITIES	\$ 0	\$ 0	\$ 0	\$ 8,527
Recovery zone Economic	\$ 0	\$ 0	\$ 0	\$ 11,978,522
SANITATION CIP	\$ 9,001,969	\$ 0	\$ 0	\$ 4,139,428
State of Georgia Department of	\$ 9,605,474	\$ 2,739,877	\$ 5,809,863	\$ 32,158,337
State of Georgia Department of Transportation	\$ 2,919,833	\$ 0	\$ 14,985	\$ 1,215,421
The LPA Group Inc.	\$ 0	\$ 0	\$ 0	\$ 1,549,815
THE SEMBLER COMPANY DISBURSE	\$ 78,487	\$ 0	\$ 0	\$ 108,513
Traffic Signal Contractor	\$ 515,793	\$ 38,406	\$ 66,511	\$ 712

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Capital Improvement Projects – Financials - Funding Sources (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget
U.S. Department of Agriculture	\$ 123,078	\$ 0	\$ 0	\$ 0
U.S. Department of Energy	\$ 5,751,605	\$ 725,903	\$ 0	\$ 33,754
U.S. DEPARTMENT OF HOUSING &	\$ 0	\$ 10,407,705	\$ 4,964,606	\$ 1,688,587
U.S. DEPARTMENT OF TRANSPORTATION (HOST)	\$ 273,878	\$ 0	\$ 0	\$ 1,121
U.S. DEPT OF TRANSPORTATION	\$ 1,501,646	\$ 0	\$ 2,656,874	\$ 284,392
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 2,447,979	\$ 0	\$ 0	\$ 0
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 31,723,269	\$ 169,459	\$ 0	\$ 18,995,894
U.S. Envir Prot Agency (EPA)	\$ 0	\$ 0	\$ 22,040	\$ 877,960
Urban Redevelopment Bond	\$ 0	\$ 2,838,794	\$ 0	\$ 2,365,586
WATER & SEWER BOND FUND	\$ 0	\$ 0	\$ 0	\$ 165,661,635
WATER & SEWER RENEWAL & EXTENSION	\$ 0	\$ 0	\$ 0	\$ 130,482,795
YMCA(Bransby Outdoor Center)	\$ 0	\$ 0	\$ 0	\$ 360,517
Total	\$ 129,908,299	\$ 27,440,250	\$ 15,507,733	\$ 483,671,503

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Capital Improvement Projects – Financials – Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
80311 - CIP - 1987 PARKS BONDS	\$ 87,498	\$ 0	\$ 0	\$ 0	\$ 87,498
80312 - CIP - 1991 & 1998 JAIL BONDS	\$ 2,505,565	\$ 0	\$ 0	\$ 226	\$ 2,505,791
80313 - CIP - 1993 HEALTH BONDS	\$ 528,339	\$ 0	\$ 0	\$ 0	\$ 528,339
80314 - CIP - 2001 G.O. BONDS - PARKS	\$ 45,170,714	\$ 4,140,326	\$ 899,305	\$ 19,104,267	\$ 69,314,611
80330 - CIP - HOST	\$ 59,544,045	\$ 524,759	\$ 439,001	\$ 16,145,507	\$ 76,653,312
80351 - CIP - COPS PROJECTS	\$ 9,788,359	\$ 0	\$ 0	\$ 0	\$ 9,788,359
80353 - CIP - COMMUNITY GREENSPACE PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
80354 - CIP - PUBLIC SAFETY - JUDICIAL FACILITIE	\$ 57,988,735	\$ 234,151	\$ 16,209	\$ 425,029	\$ 58,664,124
80355 - CIP - BUILDING AUTHORITY - JUVENILE COURT	\$ 43,087,645	\$ 0	\$ 0	\$ 474,323	\$ 43,561,967
80356 - CIP - URA - POLICE	\$ 147,590	\$ 6,250	\$ 0	\$ 2,674,091	\$ 2,827,931
80357 - CIP - URA - RECORDERS COURT	\$ 1,166,835	\$ 1,822,617	\$ 271,904	\$ 926,821	\$ 4,188,177
80388 - CIP - URA - COMMUNITY DEVELOPMENT	\$ 164,665	\$ 71,865	\$ 250,340	\$ 492,418	\$ 979,289
80389 - CIP - HUD SECTION 108 LOAN	\$ 0	\$ 5,453,336	\$ 5,009,955	\$ 2,776,746	\$ 13,240,036
80454 - CIP - 2006 G. O. BONDS - TRANSPORTATION	\$ 85,727,419	\$ 1,913,747	\$ 1,088,983	\$ 608,448	\$ 89,338,597
80461 - CIP - 2006 G. O. BONDS - PARKS/GREENSPACE	\$ 81,868,972	\$ 1,680,690	\$ 1,974,237	\$ 29,606,427	\$ 115,130,326
80468 - CIP - 2006 G. O. BONDS - LIBRARIES	\$ 52,245,995	\$ 4,176,125	\$ 740,282	\$ 6,540,570	\$ 63,702,972
80603 - CIP - HOST CAPITAL OUTLAY	\$ 84,984,455	\$ 3,362,560	\$ 5,381,390	\$ 37,747,959	\$ 131,476,364
80668 - CIP - LIBRARY	\$ 508,465	\$ 0	\$ 0	\$ 170,987	\$ 679,452
80801 - CIP - GIS	\$ 3,185,065	\$ 238,857	\$ 213,320	\$ 434,446	\$ 4,071,688
81110 - CIP - FACILITIES MANAGEMENT	\$ 14,522,238	\$ 7,046	\$ 75,864	\$ 6,221,795	\$ 20,826,944
81111 - CIP - CALLAWAY BUILDING LEASE	\$ 0	\$ 34,947	\$ 1,219,195	\$ 0	\$ 1,254,142
81160 - CIP - ARRA FACILITIES MANAGEMENT	\$ 5,883,761	\$ 633,536	\$ 0	\$ 34,093	\$ 6,551,389
81210 - CIP - FLEET MAINTENANCE	\$ 5,282,841	\$ 13,425	\$ 19,359	\$ 43,527	\$ 5,359,152
81610 - CIP - INFORMATION SYSTEMS	\$ 41,454,819	\$ 2,167,227	\$ 2,747,296	\$ 1,536,674	\$ 47,906,015
82160 - CIP - FINANCE	\$ 1,275	\$ 0	\$ 0	\$ 250,000	\$ 251,275
83610 - CIP - CLERK SUPERIOR COURT	\$ 350,000	\$ 0	\$ 0	\$ 250,000	\$ 600,000
84602 - CIP - POLICE	\$ 2,078,822	\$ 1,834,129	\$ 6,195	\$ 145,605	\$ 4,064,750
84710 - CIP - RECORDERS COURT	\$ 0	\$ 350,000	\$ 750,000	\$ 0	\$ 1,100,000
84925 - CIP - FIRE & RESCUE	\$ 1,805,497	\$ 0	\$ 0	\$ 158,443	\$ 1,963,940
85110 - CIP - PLANNING & DEVELOPMENT	\$ 256,517	\$ 737,023	\$ 146,296	\$ 327,343	\$ 1,467,178
85405 - CIP - TRANSPORTATION	\$ 29,877,025	\$ 3,449,760	\$ 2,338,728	\$ 18,507,018	\$ 54,172,530
85510 - CIP - PUBLIC WORKS DIRECTOR	\$ 2,483,163	\$ 6,456	\$ 0	\$ 0	\$ 2,489,618
85610 - CIP - ECONOMIC DEVELOPMENT	\$ 178,160	\$ 0	\$ 0	\$ 106,840	\$ 285,000
85705 - CIP - ROADS & DRAINAGE	\$ 15,075,326	\$ (253,817)	\$ 2,469,623	\$ 17,964,819	\$ 35,255,950
86101 - CIP - PARKS	\$ 283,073	\$ 0	\$ 0	\$ 276,809	\$ 559,882
86701 - CIP - STORMWATER	\$ 35,548,240	\$ 324,608	\$ 1,958,778	\$ 6,264,011	\$ 44,095,637
86901 - CIP - EXTENSION SERVICE	\$ 62,096	\$ 0	\$ 0	\$ 6,841	\$ 68,937
87420 - CIP - DFACS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
88051 - CIP - WATER & SEWER BONDS	\$ 339,249,554	\$ 4,461,239	\$ 922,382	\$ 33,493,758	\$ 378,126,934
88052 - CIP - WATERSHED MGMT RZ REVENUE BONDS	\$ 4,493,452	\$ 1,169,450	\$ 1,408,434	\$ 0	\$ 7,071,336
88053 - CIP - 2011A WATER & SEWER REVENUE BOND	\$ 5,926,816	\$ 23,688,341	\$ 44,000,167	\$ 308,238,935	\$ 381,854,259
88061 - CIP - WATER & SEWER RENEWAL & EXTENSION	\$ 373,089,587	\$ 49,380,947	\$ 26,148,216	\$ 148,191,935	\$ 596,810,685
88062 - CIP - WATERSHED CAPITAL & GRANTS	\$ 0	\$ 0	\$ 129	\$ 85,983	\$ 86,112
88063 - CIP - WATERSHED PURCH & CONTRACTING	\$ 0	\$ 0	\$ 183,614	\$ 150,408	\$ 334,022
88105 - CIP - SANITATION	\$ 77,311,991	\$ 3,898,347	\$ 1,109,061	\$ 5,731,038	\$ 88,050,437
88210 - CIP - AIRPORT	\$ 27,731,477	\$ 7,175,456	\$ 6,657,811	\$ 10,799,681	\$ 52,364,425
89110 - CIP - NONDEPARTMENTAL	\$ 0	\$ 0	\$ 0	\$ 78,000	\$ 78,000
89700 - CIP - COMMUNITY DEVELOPMENT	\$ 1,392,213	\$ 0	\$ 0	\$ 0	\$ 1,392,213
Total	\$ 1,513,038,303	\$ 122,703,400	\$ 108,446,074	\$ 676,991,820	\$ 2,421,179,596

1987 G.O. Bonds – Parks

1987 G.O. Bonds – Parks Description

The 1987 Bond Issue for Parks was responsible for the improvement of existing parks and athletic fields, the acquisition and development of new park acreage, and the repairing, renovation, and construction of recreation centers, youth sports association facilities, and swimming pools.

1987 G.O. Bonds – Parks (Fund 311) – Financials - Funding Sources

In 1987, the voters of DeKalb County approved a \$33 million bond issue for the acquisition and development of park land for county parks. The County had chosen to expand the scope of the original \$33 million bond issue by appropriating interest earned on these monies (in excess of \$7.8 million) to additional projects.

1987 G.O. Bonds – Parks (Fund 311) – Financials - Expenditures by Departments

	FY12 & Prior		Total
80311 - CIP - 1987 PARKS BONDS	\$	87,498	\$ 87,498
Total	\$	87,498	\$ 87,498

1987 G. O. Bonds - Parks Points of Interest

- The funds allocated for this bond has been expended and the projects that requires further improvements are funded by other Park funds.

1998 G.O. Bonds - Jail

1998 G.O. Bonds - Jail Description

The 1998 Jail Bond was responsible for the construction and maintenance of a new jail facility.

1998 G.O. Bonds – Jail (Fund 312) – Financials - Funding Sources

In late 1989, DeKalb voters approved a \$100 million bond issue for the design and construction of a new jail. The jail facility, which has a capacity of 3,540, began receiving prisoners in May, 1995.

	<u>FY15 Budget</u>
DEKALB COUNTY (CIP)	\$ 200,000
Total	\$ 200,000

1998 G.O. Bonds – Jail (Fund 312) – Financials - Expenditures by Departments

	<u>FY12 & Prior</u>	<u>FY15 Budget</u>	<u>Total</u>
80312 - CIP - 1991 & 1998 JAIL BONDS	\$ 2,505,565	\$ 226	\$ 2,505,791
Total	\$ 2,505,565	\$ 226	\$ 2,505,791

1998 G. O. Bonds - Jail Points of Interest

- The funds allocated for this bond has been expended and the project requires further funding for improvements.

1993 G.O. Bonds - Health

1993 G.O. Bonds - Health Description

The Health capital projects were geared toward building and improving health facilities. In 1999, \$990,000 was approved for information technology needs related to Y2K improvements. Also, \$155,000 was designated for renovation and repair of the South DeKalb Health Center, \$25,000 was approved for repair of the HVAC system for the Fox Recovery Center, and \$100,000 was approved for renovation of the DeKalb Workshop. Funds were appropriated in 2001 for renovations to the Winn Way Mental Health Center (\$37,886), the DeKalb Crisis Center (\$18,941) and the Richardson and Vinson Health Facilities (\$56,827). In 2004, only projects that had current year appropriations were converted into the new financial management system. This account underwent a significant decrease in fund balance carried forward from 2003.

1993 G.O. Bonds – Health (Fund 313) – Financials - Funding Sources

Funding for Public Health's capital projects was accounted for in the 1993 Bond Issue for Health Facilities. The DeKalb voters approved a \$29.7 million bond issue in November, 1992, for the purchase of three rented health facilities, the construction of four additional health facilities, and the renovation of other existing facilities. These bonds were sold and appropriated in June, 1993.

1993 G.O. Bonds – Health (Fund 313) – Financials - Expenditures by Departments

	<u>FY12 & Prior</u>	<u>Total</u>
80313 - CIP - 1993 HEALTH BONDS	\$ 528,339	\$ 528,339
Total	\$ 528,339	\$ 528,339

1993 G. O. Bonds- Health- Points of Interest

- The County did not increase its contribution to the Health Department as a result of these facilities. However, because they are owned and maintained by the County, Facilities Management has the responsibility for maintenance within its normal operating budget.

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2001 G.O. Bonds - Parks

2001 G.O. Bonds - Parks Description

In March 2001, the citizens of DeKalb County approved a Special Recreation Tax District General Obligation Bond issued in the amount of \$125,000,000 to provide for the acquisition of land for additional parks and natural areas, the preservation of green space, the protection of clean water, the improvement of existing parks and development of new facilities to be located in the unincorporated portion of DeKalb County. Three (3) bond funded positions were added to assist with the administration of the bond funds.

2001 G.O. Bonds - Parks (Fund 314) – Financials - Funding Sources

	<u>FY12 & Prior</u>	<u>FY15 Budget</u>
ARTHUR BLANK FOUNDATION	\$ 1,849,115	\$ 104,960
DeKalb County School Board	\$ 1,500,000	\$ 0
PARKS BONDS	\$ 0	\$ 18,895,504
PRIVATE DONATIONS	\$ 7,560	\$ 0
<u>Total</u>	<u>\$ 3,356,675</u>	<u>\$ 19,000,465</u>

2001 G.O. Bonds - Parks (Fund 314) – Financials - Expenditures by Departments

	<u>FY12 & Prior</u>	<u>FY13 Actual</u>	<u>FY14 Unaud</u>	<u>FY15 Budget</u>	<u>Total</u>
80314 - CIP - 2001 G.O. BONDS - PARKS	\$ 45,170,714	\$ 4,140,326	\$ 899,305	\$ 19,104,267	\$ 69,314,611
<u>Total</u>	<u>\$ 45,170,714</u>	<u>\$ 4,140,326</u>	<u>\$ 899,305</u>	<u>\$ 19,104,267</u>	<u>\$ 69,314,611</u>

2001 G. O. Bonds – Parks Point of Interest

- The allocation of funding was distributed by Commissioner’s District for acquisition, development and county wide projects. The bonded funded positions have been phased out and the administration of these projects is funded by the Park department.

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2006 G.O. Bonds – Transportation, Parks & Libraries

2006 G.O. Bonds – Transportation, Parks & Libraries Description

In November 2005, DeKalb county residents approved a \$230,000,000 bond referendum. The referendum included approximately \$98,000,000 dedicated to park acquisitions and developments, \$54,540,000 for the acquisition of land to build new libraries, including the renovation and expansion of existing libraries, replacement of libraries and facility upgrade. Also, included was \$80,299,815 for construction, renovation and equipping for transportation projects.

2006 G.O. Bonds – Transportation, Parks & Libraries (Fund 315) – Financials - Funding Sources

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget
callanwolde Foundation	\$ 1,084,906	\$ 0	\$ 15,094	\$ 0
DEKALB COUNTY (CIP)	\$ 0	\$ 0	\$ 0	\$ 9,818
G.O. BONDS	\$ 0	\$ 0	\$ 0	\$ 29,066,585
INTEREST	\$ 0	\$ 7,969,230	\$ 0	\$ 2,430,148
YMCA(Bransby Outdoor Center)	\$ 0	\$ 0	\$ 0	\$ 360,517
Total	\$ 1,936,020	\$ 7,969,230	\$ 15,094	\$ 31,867,068

2006 G.O. Bonds – Transportation, Parks & Libraries (Fund 315) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
80454 - CIP - 2006 G. O. BONDS - TRANSPORTATION	\$ 85,727,419	\$ 1,913,747	\$ 1,088,983	\$ 608,448	\$ 89,338,597
80461 - CIP - 2006 G. O. BONDS - PARKS/GREENSPACE	\$ 81,856,423	\$ 1,680,690	\$ 1,974,237	\$ 29,606,427	\$ 115,117,777
80468 - CIP - 2006 G. O. BONDS - LIBRARIES	\$ 52,245,995	\$ 4,176,125	\$ 740,282	\$ 6,540,570	\$ 63,702,972
Total	\$ 219,829,837	\$ 7,770,561	\$ 3,803,501	\$ 36,755,446	\$ 268,159,345

2006 G. O. Bonds – Point of Interest

- Since the implementation of this program, over \$35 million in interest has been appropriated to various projects. Transportation and Library have expended over 90% of their allocated funding and are seeking funding to continue the completion of various projects.

HOST Capital Projects

HOST Capital Projects Description

On March 18, 1997, the DeKalb County voters approved a sales tax referendum. The Homestead Option Sales Tax (HOST) increased the sales tax by one cent effective July 1, 1997. The additional revenue provides up to 100% Homestead Exemption for owner occupied dwellings and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). The initial revenue estimate for the first 18 months was \$133,445,400. The Board of Commissioners appropriated \$26 million in 1997 (estimated to be four months of anticipated receipts). The actual total receipts for 1997 were \$19,554,622.

HOST Capital Projects (Fund 330) – Financials - Funding Sources

	FY12 & Prior	FY15 Budget
DEKALB COUNTY (CIP)	\$ 0	\$ 371,525
HOST	\$ 0	\$ 170,040
MARTA- TRANSPORTATION	\$ 414,604	\$ 82,430
State of Georgia Department of	\$ 4,410,537	\$ 1,426,263
State of Georgia Department of Transportation	\$ 2,615,330	\$ 336,526
The LPA Group Inc.	\$ 0	\$ 1,549,815
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 21,185,640	\$ 13,186,421
Total	\$ 28,674,561	\$ 17,123,019

HOST Capital Projects (Fund 330) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
80330 - CIP - HOST	\$ 59,544,045	\$ 524,759	\$ 439,001	\$ 16,145,507	\$ 76,653,312
Total	\$ 59,544,045	\$ 524,759	\$ 439,001	\$ 16,145,507	\$ 76,653,312

HOST Capital Projects- Point of Interest

- The HOST projects do not have a direct financial impact on the operating budget. However, sidewalk installation, intersection improvements, upgrading traffic signals, and street resurfacing projects have significant non-financial impact on the County. Sidewalks improve the County’s infrastructure, satisfy ADA Guidelines, and promote pedestrian safety. Intersection projects improve the County’s infrastructure, and promote safer driving conditions. The additional funding has been from the State of Georgia Department of Transportation to continue the funding of various projects.

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Capital Projects - General

Capital Projects - General Description

Capital projects are funded through various sources listed below and sometimes require a match from the county general fund contribution to the CIP or from private donations, local and federal governmental agencies and the county Enterprise funds.

Capital Projects - General (Fund 350) - Financials - Funding Sources

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget
AIRPORT CIP	\$ 0	\$ 0	\$ 0	\$ 4,187
ARC (GRANT REIMB) HCD	\$ 2,060,000	\$ 0	\$ 0	\$ 2,000,000
ATLANTA REGIONAL COMMISSION- DEKALB COUNTY (CIP)	\$ 334,418	\$ 877,763	\$ 342,260	\$ 112,358
Dekalb County Board of Health	\$ 5,142,419	\$ 0	\$ 0	\$ 30,005,719
DeKalb County School Board	\$ 1,848	\$ 615,154	\$ 0	\$ 0
Emory University	\$ 0	\$ 0	\$ 0	\$ 6,899
Fuqua Development, LP	\$ 145,987	\$ 11,579	\$ 7,214	\$ 1,219
GA DEPT OF NATURAL RESOURCES-	\$ 0	\$ 0	\$ 0	\$ 60,000
GA. EMERGENCY MANAGEMENT AGENCY	\$ 330,979	\$ 0	\$ 0	\$ 226,711
GEORGIA REGIONAL TRANSPORTATION	\$ 6,543,007	\$ 6,456	\$ 0	\$ 3,571,636
Mark Goldman, Alliance to	\$ 2,714,091	\$ 0	\$ 0	\$ 285,909
MARTA- TRANSPORTATION	\$ 0	\$ 0	\$ 0	\$ 40,000
MATCH/ARC	\$ 8,883,801	\$ 138,475	\$ 582,208	\$ 8,032,748
PRIVATE DONATIONS	\$ 0	\$ 0	\$ 0	\$ (3,140)
SANITATION CIP	\$ 1,106,092	\$ 22,000	\$ 23,450	\$ 330,506
State of Georgia Department of	\$ 0	\$ 0	\$ 0	\$ 34,971
State of Georgia Department of Transportation	\$ 6,929,130	\$ 2,739,877	\$ 5,809,863	\$ 30,732,075
Traffic Signal Contractor	\$ 304,503	\$ 0	\$ 14,985	\$ 878,896
U.S. DEPARTMENT OF HOUSING &	\$ 515,793	\$ 38,406	\$ 66,511	\$ 712
U.S. DEPARTMENT OF TRANSPORTATION (HOST)	\$ 0	\$ 0	\$ 0	\$ 12,210
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 273,878	\$ 0	\$ 0	\$ 1,121
Total	\$ 11,874,483	\$ 169,459	\$ 0	\$ 5,809,474

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Capital Projects – General (Fund 350) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
80454 - CIP - 2006 G. O. BONDS - TRANSPORTATION	\$ 51,927	\$ 0	\$ 0	\$ 0	\$ 51,927
80603 - CIP - HOST CAPITAL OUTLAY	\$ 84,984,455	\$ 3,362,560	\$ 5,381,390	\$ 37,747,959	\$ 131,476,364
80668 - CIP - LIBRARY	\$ 508,465	\$ 0	\$ 0	\$ 170,987	\$ 679,452
80801 - CIP - GIS	\$ 3,185,065	\$ 238,857	\$ 213,320	\$ 434,446	\$ 4,071,688
81110 - CIP - FACILITIES MANAGEMENT	\$ 14,522,238	\$ 7,046	\$ 75,864	\$ 6,221,795	\$ 20,826,944
81111 - CIP - CALLAWAY BUILDING LEASE	\$ 0	\$ 34,947	\$ 1,219,195	\$ 0	\$ 1,254,142
81210 - CIP - FLEET MAINTENANCE	\$ 5,282,841	\$ 13,425	\$ 19,359	\$ 43,527	\$ 5,359,152
81610 - CIP - INFORMATION SYSTEMS	\$ 41,454,819	\$ 2,167,227	\$ 2,747,296	\$ 1,536,674	\$ 47,906,015
82160 - CIP - FINANCE	\$ 1,275	\$ 0	\$ 0	\$ 250,000	\$ 251,275
83610 - CIP - CLERK SUPERIOR COURT	\$ 350,000	\$ 0	\$ 0	\$ 250,000	\$ 600,000
84602 - CIP - POLICE	\$ 2,078,822	\$ 1,834,129	\$ 6,195	\$ 145,605	\$ 4,064,750
84710 - CIP - RECORDERS COURT	\$ 0	\$ 350,000	\$ 750,000	\$ 0	\$ 1,100,000
84925 - CIP - FIRE & RESCUE	\$ 1,805,497	\$ 0	\$ 0	\$ 158,443	\$ 1,963,940
85110 - CIP - PLANNING & DEVELOPMENT	\$ 256,517	\$ 737,023	\$ 146,296	\$ 327,343	\$ 1,467,178
85405 - CIP - TRANSPORTATION	\$ 29,877,025	\$ 3,449,760	\$ 2,338,728	\$ 18,507,018	\$ 54,172,530
85510 - CIP - PUBLIC WORKS DIRECTOR	\$ 2,483,163	\$ 6,456	\$ 0	\$ 0	\$ 2,489,618
85610 - CIP - ECONOMIC DEVELOPMENT	\$ 178,160	\$ 0	\$ 0	\$ 106,840	\$ 285,000
85705 - CIP - ROADS & DRAINAGE	\$ 15,075,326	\$ (253,817)	\$ 2,469,623	\$ 17,964,819	\$ 35,255,950
86101 - CIP - PARKS	\$ 283,073	\$ 0	\$ 0	\$ 276,809	\$ 559,882
86901 - CIP - EXTENSION SERVICE	\$ 62,096	\$ 0	\$ 0	\$ 6,841	\$ 68,937
89110 - CIP - NONDEPARTMENTAL	\$ 0	\$ 0	\$ 0	\$ 78,000	\$ 78,000
89700 - CIP - COMMUNITY DEVELOPMENT	\$ 1,392,213	\$ 0	\$ 0	\$ 0	\$ 1,392,213
Total	\$ 203,832,975	\$ 11,947,611	\$ 15,367,266	\$ 84,227,106	\$ 315,374,957

Capital Projects - General - Point of Interest

- The 2015 Capital Projects budget was approved for \$6,853,015. The majority of the funds were appropriated in various departments that required technology upgrades.

Certificates of Participation Projects

Certificates of Participation Projects Description

In 2003, the County issued Certificates of Participation (COPS) to fund two projects. One project consisted of the acquisition, renovation, and equipping of a 6-story office building that is approximately 132,000 square feet located at 330 Ponce de Leon Avenue in Decatur, Georgia, together with an adjacent 273 space parking deck. The other project was the renovation and equipping of a 9-story courthouse consisting of approximately 30,000 square feet located in Decatur, Georgia.

Certificates of Participation Projects (Fund 351) – Financials - Funding Sources

The county purchase lease shares of revenues to fund projects.

Certificates of Participation Projects (Fund 351) – Financials - Expenditures by Departments

	FY12 & Prior	Total
80351 - CIP - COPS PROJECTS	\$ 9,788,359	\$ 9,788,359
Total	\$ 9,788,359	\$ 9,788,359

COPS – Point of Interest

- Both projects are completed and all funds are expended.

Public Safety & Judicial Facility Authority Projects

Public Safety & Judicial Facility Authority Projects Description

In 2004, the County established the Public Safety and Judicial Facilities Authority which consisted of a five member board for the purpose of issuing revenue bonds for new Public Safety and Judicial facilities. The bond issue of \$50,000,000 was used for the purchase of a Police and Fire headquarters building, renovation of existing fire and police stations and precincts; a centralized warehouse for Police & Fire, and the renovation of the Courthouse.

Public Safety & Judicial Facility Authority Projects (Fund 354) – Financials - Funding Sources

	FY15 Budget
DEKALB COUNTY (CIP)	\$ 705
PUBLIC SAFETY/JUDICIAL FACILITIES	\$ 8,527
Total	\$ 9,232

Public Safety & Judicial Facility Authority Projects (Fund 354) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
80354 - CIP - PUBLIC SAFETY - JUDICIAL FACILITIE	\$ 57,988,735	\$ 234,151	\$ 16,209	\$ 425,029	\$ 58,664,124
Total	\$ 57,988,735	\$ 234,151	\$ 16,209	\$ 425,029	\$ 58,664,124

Public Safety & Judicial Facility – Point of Interest

- Projects approved for this fund are completed.

Building Authority – Juvenile Court Projects

Building Authority-Juvenile Court Projects Description

In 2003, the County established the DeKalb County Building Authority, which consisted of a five-member board for the purpose of issuing revenue bonds for a new Juvenile Court and related facilities. The first bond issue of \$15,000,000 was for Phase I: land acquisition, architectural and engineering design, and construction of a 500 car parking deck. The second issue of \$35,000,000 financed the remainder of the project, including the costs of construction and equipping the Juvenile Court. The bond projects are now completed.

Building Authority-Juvenile Court Projects (Fund 355) – Financials - Funding Sources

	FY15 Budget
BUILDING AUTHORITY-JUVENILE COURT	\$ 473,823
Total	\$ 473,823

Building Authority-Juvenile Court Projects (Fund 355) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY15 Budget	Total
80355 - CIP - BUILDING AUTHORITY - JUVENILE COURT	\$ 43,087,645	\$ 0	\$ 474,323	\$ 43,561,967
Total	\$ 43,087,645	\$ 0	\$ 474,323	\$ 43,561,967

Building Authority- Juvenile Court – Points of Interest

- The project is completed and the operating cost of this project increased to \$3.7 million.

Urban Redevelopment Agency Projects

Urban Redevelopment Agency Projects Description

The Urban Redevelopment Agency Bonds Payments Fund is a separate fund specifically designated to pay principal and interest on the Urban Redevelopment Agency of DeKalb County, Georgia revenue bond issue (\$7,945,000). Payments are made from the fund for principal and interest requirements, paying agent and other fees for certain projects within an urban development area designated recovery zones. The U. S. Government subsidizes 45% of the interest payment.

Urban Redevelopment Agency Projects (Fund 356) – Financials - Funding Sources

	FY13 Actual	FY15 Budget
Urban Redevelopment Bond	\$ 2,838,794	\$ 2,365,586
Total	\$ 2,838,794	\$ 2,365,586

Urban Redevelopment Agency Projects (Fund 356) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
80356 - CIP - URA - POLICE	\$ 147,590	\$ 6,250	\$ 0	\$ 2,674,091	\$ 2,827,931
80357 - CIP - URA - RECORDERS COURT	\$ 1,166,835	\$ 1,822,617	\$ 271,904	\$ 926,821	\$ 4,188,177
80388 - CIP - URA - COMMUNITY DEVELOPMENT	\$ 164,665	\$ 71,865	\$ 250,340	\$ 492,418	\$ 979,289
Total	\$ 1,479,090	\$ 1,900,732	\$ 522,244	\$ 4,093,330	\$ 7,995,396

Urban Redevelopment Agency - Point of Interest

- The County activated the Urban Redevelopment Agency to issue its revenue bonds to finance specified urban redevelopment projects in the County. The Board of Commissioners authorized the sale of these bonds on December 7, 2010, and the bonds were sold on December 9th through private placement. The projects are to renovate Recorders Court (\$4,045,000); acquire and construct the North Police Precinct (\$2,900,000) and a neighborhood justice protection center (\$1,000,000).

HUD Section 108 Loan Projects

HUD Section 108 Loan Projects Description

In October 2008, the BOC approved the acceptance of the HUD 108 Section Loan that allowed the county to fund the construction of three CIP projects- The South DeKalb Community/Senior Center, the North DeKalb Community/Senior Center, and the Central DeKalb Senior Center.

HUD Section 108 Loan Projects (Fund 357) – Financials - Funding Sources

	FY13 Actual	FY14 Unaud	FY15 Budget
U.S. DEPARTMENT OF HOUSING &	\$ 10,407,705	\$ 4,964,606	\$ 1,676,377
Total	\$ 10,407,705	\$ 4,964,606	\$ 1,676,377

HUD Section 108 Loan Projects (Fund 357) – Financials - Expenditures by Departments

	FY13 Actual	FY14 Unaud	FY15 Budget	Total
80389 - CIP - HUD SECTION 108 LOAN	\$ 5,453,336	\$ 5,009,955	\$ 2,776,746	\$ 13,240,036
Total	\$ 5,453,336	\$ 5,009,955	\$ 2,776,746	\$ 13,240,036

HUD Section 108 Loan – Point of Interest

- The Central DeKalb Senior Center held its Grand Opening, February 2, 2015. South DeKalb Senior Center is 96% completed and North DeKalb Senior Center is 70% completed.

EPA Brownfield Loan Projects

EPA Brownfield Loan Projects Description

The U. S. Environmental Protection Agency awarded DeKalb County a Brownfields Revolving Loan Fund Grant in the amount of \$900,000. The grant will be used to capitalize a revolving loan fund from which DeKalb County is authorized to provide loans and subgrants to clean up sites contaminated with hazardous substances and petroleum, as well as to support community outreach activities, monitor and enforce institutional controls.

EPA Brownfield Loan Projects (Fund 358) – Financials - Funding Sources

	FY14 Unaud	FY15 Budget
U.S. Envir Prot Agency (EPA)	\$ 22,040	\$ 877,960
Total	\$ 22,040	\$ 877,960

EPA Brownfield Loan Projects (Fund 358) – Financials - Expenditures by Departments

	FY13 Actual	FY14 Unaud	FY15 Budget	Total
80389 - CIP - HUD SECTION 108 LOAN	\$ 5,453,336	\$ 5,009,955	\$ 2,776,746	\$ 13,240,036
Total	\$ 5,453,336	\$ 5,009,955	\$ 2,776,746	\$ 13,240,036

EPA Brownfield Loan – Point of Interest

- The intergovernmental agreement has authorized the County to partner up with the Development Authority of DeKalb County (DADC) to establish and administer the revolving loan fund.

American Recovery & Reinvestment Act Projects

American Recovery & Reinvestment Act Projects Description

The ARRA Facilities Management capital projects consisted of energy initiatives in county buildings. This included installation of energy efficient roofs, new building controls systems to help monitor and manage energy usage and installation of sensors. The ARRA funds were used to implement four transportation projects.

American Recovery & Reinvestment Act Projects (Fund 360) – Financials - Funding Sources

	FY12 & Prior	FY13 Actual	FY15 Budget
U.S. Department of Energy	\$ 5,751,605	\$ 725,903	\$ 33,754
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 3,743,038	\$ 0	\$ 0
Total	\$ 9,494,643	\$ 725,903	\$ 33,754

American Recovery & Reinvestment Act Projects (Fund 360) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY15 Budget	Total
81160 - CIP - ARRA FACILITIES MANAGEMENT	\$ 5,883,761	\$ 633,536	\$ 34,093	\$ 6,551,389
Total	\$ 5,883,761	\$ 633,536	\$ 34,093	\$ 6,551,389

American Recovery & Reinvestment – Point of Interest

- All ARRA funded projects are completed and final reports have been submitted.

Water & Sewer Construction Projects

Water & Sewer Construction Projects Description

The Water and Sewer Construction Projects Fund was created in 1990 to track expenditures made from the proceeds of the 1990, 1993, and 2011 Revenue Bond issues, and local government contributions associated with construction projects. Payments from the Construction Fund were made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the County’s annual budget process.

To finance the cost of the capital improvements program, it has been necessary to raise water and sewer rates each year by 13% for the years 2012, 2013, and 2014, which amounted to increase of \$8 to \$10 per month for the average household each year.

Water & Sewer Construction Projects (Fund 512) – Financials - Funding Sources

	FY15 Budget
Recovery zone Economic	\$ 11,978,522
WATER & SEWER BOND FUND	\$ 165,661,635
Total	\$ 177,640,157

Water & Sewer Construction Projects (Fund 512) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
88051 - CIP - WATER & SEWER BONDS	\$ 338,663,131	\$ 4,461,239	\$ 922,382	\$ 33,493,758	\$ 377,540,511
88052 - CIP - WATERSHED MGMT RZ REVENUE BONDS	\$ 4,493,452	\$ 1,169,450	\$ 1,408,434	\$ 0	\$ 7,071,336
88053 - CIP - 2011A WATER & SEWER REVENUE BOND	\$ 5,926,816	\$ 23,688,341	\$ 44,000,167	\$ 308,238,935	\$ 381,854,259
Total	\$ 349,083,399	\$ 29,319,031	\$ 46,330,983	\$ 341,732,693	\$ 766,466,106

Water & Sewer Renewal & Extension Projects

Water & Sewer Renewal & Extension Projects Description

The Water and Sewer Renewal and Extension (R & E) accounts for funds in excess of operating and debt service requirements used to renew or extend the current system. Renewal and Extension funds are used for replacements, additions, extensions and improvements or payment of any obligations incurred for such purposes or paying the costs of any engineering studies, surveys or plans and specifications pertaining to future development or expansion of the system. State Law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the County’s annual budget process.

Water & Sewer Renewal & Extension Projects (Fund 513) – Financials - Funding Sources

	FY15 Budget
WATER & SEWER RENEWAL & EXTENSION	\$ 130,482,795
Total	\$ 130,482,795

Water & Sewer Renewal & Extension Projects (Fund 513) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
88051 - CIP - WATER & SEWER BONDS	\$ 586,423	\$ 0	\$ 0	\$ 0	\$ 586,423
88061 - CIP - WATER & SEWER RENEWAL & EXTENSION	\$ 373,089,587	\$ 49,380,947	\$ 26,148,216	\$ 148,191,935	\$ 596,810,685
88062 - CIP - WATERSHED CAPITAL & GRANTS	\$ 0	\$ 0	\$ 129	\$ 85,983	\$ 86,112
88063 - CIP - WATERSHED PURCH & CONTRACTING	\$ 0	\$ 0	\$ 183,614	\$ 150,408	\$ 334,022
Total	\$ 373,676,010	\$ 49,380,947	\$ 26,331,960	\$ 148,428,326	\$ 597,817,243

Sanitation Capital Projects

Sanitation Capital Projects Description

The Sanitation Department is a self-supporting enterprise. Any county funds required to meet its capital obligations are from the Sanitation Fund.

Sanitation Capital Projects (Fund 542) – Financials - Funding Sources

	FY12 & Prior	FY15 Budget
DEKALB COUNTY (CIP)	\$ 0	\$ 154,023
SANITATION CIP	\$ 9,001,969	\$ 4,104,457
Total	\$ 9,001,969	\$ 4,258,480

Sanitation Capital Projects (Fund 542) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
88105 - CIP - SANITATION	\$ 77,311,991	\$ 3,898,347	\$ 1,109,061	\$ 5,731,038	\$ 88,050,436
Total	\$ 77,311,991	\$ 3,898,347	\$ 1,109,061	\$ 5,731,038	\$ 88,050,436

Sanitation Capital projects – Points of Interest

- In 2015 the BOC approved the agreement with Atlanta Gas Light CNG infrastructure program. Atlanta Gas and Light awarded a \$1.2 million grant to DeKalb County that allows Atlanta Gas Light to install a CNG Compression Station, Up-grade existing Natural Gas Service Line and install CNG Storage Facility on County owned property at the Sanitation Central Transfer Station.
- The BOC approved \$6 million in 2015, for the GEFA loan to allow the purchase and the implementation the new Sanitation Residential Collection Containerizations services.
- A total of \$1 million was transferred from Sanitation Enterprise funds into Sanitation Capital projects.

Sanitation American Recovery & Reinvestment Act Projects

Sanitation American Recovery & Reinvestment Act Projects Description

The Sanitation American Recovery and Reinvestment Act (ARRA), was a stimulus grant for converting Landfill Gas (LFG) to Compressed Natural Gas (CNG) for vehicles. The purpose of this project was to reduce the cost of fuel and air emissions of the Sanitation Collection Vehicles. The Conversion Facility and Fueling Stations were built under a 50% match of federal funds. Conversion from diesel to CNG was to be paid 100% of federal funds and the county was to provide the vehicles to be converted to CNG.

Sanitation AARA Projects (Fund 544) – Financials - Funding Sources

	FY12 & Prior	FY13 Actual	FY15 Budget
DEKALB COUNTY (CIP)	\$ 0	\$ 0	\$ 261,348
Partnership for Clean	\$ 6,735,140	\$ 344,860	\$ 0
Total	\$ 6,735,140	\$ 344,860	\$ 261,348

Sanitation AARA Projects (Fund 544) – Financials - Expenditures by Departments

Sanitation AARA Projects – Points of Interest

- The federal funding for this project is completed.

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Airport Capital Projects

Airport Capital Projects Description

The Airport is a self-supporting enterprise. Any County funds required to meet its capital obligations comes from the Airport Enterprise Fund.

Airport Capital Projects (Fund 552) – Financials - Funding Sources

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget
AIRPORT CIP	\$ 0	\$ 0	\$ 0	\$ 7,439,544
DEKALB COUNTY (CIP)	\$ 0	\$ 0	\$ 0	\$ 3,060,737
FEDERAL AVIATION ADMINISTRATION(\$ 17,312,074	\$ (712)	\$ 0	\$ 2,760,080
GA. EMERGENCY MANAGEMENT AGENCY	\$ 76,640	\$ 0	\$ 0	\$ 0
INTEREST	\$ 0	\$ 0	\$ 0	\$ 2,321
MARTA- TRANSPORTATION	\$ 0	\$ 0	\$ 0	\$ 24,855
U.S. DEPT OF TRANSPORTATION	\$ 1,501,646	\$ 0	\$ 2,656,874	\$ 284,392
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 2,447,979	\$ 0	\$ 0	\$ 0
Total	\$ 21,338,339	\$ (712)	\$ 2,656,874	\$ 13,571,929

Airport Capital Projects (Fund 552) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
88210 - CIP - AIRPORT	\$ 27,731,477	\$ 7,175,456	\$ 6,657,811	\$ 10,799,681	\$ 52,364,425
Total	\$ 27,731,477	\$ 7,175,456	\$ 6,657,811	\$ 10,799,681	\$ 52,364,425

Airport Projects – Points of Interest

- FY 2015, the Airport was approved a \$7,000,000 grant from FAA/GDOT for airport improvements.

Stormwater Management Capital Projects

Stormwater Management Capital Projects Description

The Stormwater Utility CIP Fund is a self-supporting enterprise. Any funds required to meet its capital obligations come from the Stormwater assessment fee. In 2005, the Fund was created and \$10,000,000 was transferred from the Stormwater Utility Fund.

Stormwater Management Capital Projects (Fund 582) – Financials - Funding Sources

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget
CITY OF CLARKSTON	\$ 32,696	\$ 20,003	\$ 0	\$ 47,301
CITY OF CHAMBLEE	\$ 179,095	\$ 410,506	\$ 0	\$ 1,504
CITY OF DORAVILLE	\$ 679,622	\$ 10,631	\$ 10,100	\$ 209,417
CITY OF LITHONIA	\$ 15,320	\$ 84,851	\$ 0	\$ 15,935
DEKALB COUNTY (CIP)	\$ 101,357	\$ 0	\$ 0	\$ 3,433,357
GA. EMERGENCY MANAGEMENT AGENCY	\$ 19,570,213	\$ 9,310	\$ 1,535,997	\$ 1,183,739
THE SEMBLER COMPANY DISBURSE	\$ 78,487	\$ 0	\$ 0	\$ 108,513
Total	\$ 20,779,868	\$ 535,301	\$ 1,546,097	\$ 4,999,766

Stormwater Management Capital Projects (Fund 582) – Financials - Expenditures by Departments

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Total
86701 - CIP - STORMWATER	\$ 35,548,240	\$ 324,608	\$ 1,958,778	\$ 6,264,011	\$ 44,095,637
Total	\$ 35,548,240	\$ 324,608	\$ 1,958,778	\$ 6,264,011	\$ 44,095,637

Stormwater Management Projects – Points of Interest

- Stormwater Capital fund receives funding from local municipalities and other agencies that enters into an inter-governmental agreement with DeKalb County to provide stormwater related services.
- Georgia Emergency Management Agency (GEMA) awarded the County \$1.3 million, to assist in the elimination of flood zone properties and create green space initiatives.

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2001 G.O. Parks Bonds Projects

2001 G.O. Parks Bonds Projects Description

The 2001 bond referendum approved funding for the Parks department to manage projects relating to acquisitions, parks, athletic fields, repairing, renovation, and construction of recreation centers, youth sports, association facilities, and swimming pools. Some projects secured funding from private donations.

2001 G.O. Parks Bonds Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
1558 EDINBURGH DR	\$ 0	\$ 2,694	\$ 77,956	\$ 29,350	\$ 110,000
2001 PARKS UNALLOCATED INT.	\$ 0	\$ 0	\$ 0	\$ 1,963,598	\$ 1,963,598
3661 N. DECATUR ROAD	\$ 0	\$ 365,893	\$ 16,602	\$ 28,900	\$ 411,395
A BLANK-CONSTITUTION DEV	\$ 99,776	\$ 0	\$ 0	\$ 224	\$ 100,000
ARABIA FELDER	\$ 924,058	\$ 0	\$ 0	\$ 15,942	\$ 940,000
ARABIA GROOMS EXP. CTY-WD ACQ.	\$ 112,600	\$ 0	\$ 0	\$ 20,401	\$ 133,000
ARABIA GROOMS III ACQ	\$ 300,179	\$ 0	\$ 0	\$ 49,821	\$ 350,000
ARABIA HAYDEN QUARRY	\$ 0	\$ 0	\$ 101,178	\$ 23,822	\$ 125,000
ATHL COMPLX RENV	\$ 91,830	\$ 0	\$ 0	\$ 0	\$ 91,830
BARKER BRYANT PARK	\$ 85,000	\$ 0	\$ 0	\$ 0	\$ 85,000
BOULDERCREST DONATION	\$ 20,190	\$ 4,254	\$ 0	\$ 5,556	\$ 30,000
BOULDERCREST DONATION II	\$ 5,750	\$ 3,798	\$ 0	\$ 452	\$ 10,000
CENTRAL DR/KELTON DR	\$ 724,083	\$ 0	\$ 0	\$ 9,027	\$ 733,110
CHAPEL HILL PARK DEVELOPMENT	\$ 0	\$ 24,038	\$ 1,310	\$ 1,005	\$ 26,354
CHRYSLER DRIVE PENDERGRAST	\$ 42,059	\$ 813,172	\$ 73,089	\$ 31	\$ 928,350
CITY WIDE EXCH PARK ALEXANDER	\$ 525,161	\$ 0	\$ 0	\$ 14,839	\$ 540,000
COLUMBIA DRIVE SOCCER FIELD	\$ 110,808	\$ 0	\$ 770	\$ 23,422	\$ 135,000
CTY- WIDE TENNIS CEN DEV.	\$ 315,606	\$ 0	\$ 0	\$ 26,531	\$ 342,138
CTY.WIDE MEM.DR.KENSING.ACQ.	\$ 113,845	\$ 0	\$ 0	\$ 39,242	\$ 153,086
CTY.WIDE-DUE DIL.POTEN.ACQ.	\$ 16,299	\$ 0	\$ 0	\$ 0	\$ 16,299
CTY.WIDE-DUE DILIGENCE-ACQ.	\$ 440,151	\$ 0	\$ 0	\$ 4,343	\$ 444,494
CTY.WIDE-PERIM.MULITI.TRL.ACQ.	\$ 249,119	\$ 0	\$ 0	\$ 249,981	\$ 499,100
CTY.WIDE-SMITH LK.PANOLA ACQ.	\$ 131,459	\$ 0	\$ 0	\$ 93,500	\$ 224,959
CTY-WIDE GEN.PARK IMPR.-DEV	\$ 279,235	\$ 12,600	\$ 135,896	\$ 89,434	\$ 517,165
CTY-WIDE HIGH PRIOR MAIN-DEV	\$ 675,838	\$ 0	\$ 0	\$ 3,113	\$ 678,951
CTY-WIDE LITTLE HORSE-DEV	\$ 137,757	\$ 0	\$ 0	\$ 16,108	\$ 153,865
CTY-WIDE MAIN LAND ACQUIS.	\$ (1,388,430)	\$ 241,978	\$ (116,923)	\$ 2,563,411	\$ 1,300,037
CTY-WIDE MAIN LAND DEVELOPMEN	\$ 8,139,517	\$ 0	\$ 0	\$ 2,838	\$ 8,142,355
CTY-WIDE PARK POOL RPRS	\$ 1,033,676	\$ 0	\$ 0	\$ 3,714	\$ 1,037,390
CTY-WIDE POOL RENV BRI WD DEV.	\$ 133,315	\$ 10,501	\$ (98,688)	\$ 4,987	\$ 50,115
CTY-WIDE RELOC.PARK MAIN-DEV	\$ 98,903	\$ 0	\$ 0	\$ 1,097	\$ 100,000
CTY-WIDE-P&R MAST.PLAN-DEV	\$ 259,600	\$ 0	\$ 7,892	\$ 7,508	\$ 275,000
DEKALB ARTS CTR	\$ 15,705	\$ 0	\$ 0	\$ 0	\$ 15,705
DELANO DRIVE DONATION	\$ 27,410	\$ 0	\$ 0	\$ 32,590	\$ 60,000
DIST 1 HENDERSON PARK	\$ 465,699	\$ 0	\$ 0	\$ 83,301	\$ 549,000
DIST 1 HUGH HOWELL PARK	\$ 232,800	\$ 0	\$ 0	\$ 0	\$ 232,800
DIST 1 SMOKE RISE MULTI	\$ 865,767	\$ 29,806	\$ 121,639	\$ 132,788	\$ 1,150,000
DIST 4 OAK CREEK.DEV	\$ 19,793	\$ 0	\$ 0	\$ 3,012	\$ 22,805
DIST 6 BROOKSIDE PARK	\$ 0	\$ 0	\$ 0	\$ 166,697	\$ 166,697
DIST 6 CALLANWOLDE	\$ 245,000	\$ 53,832	\$ 0	\$ 1,168	\$ 300,000

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2001 G.O. Parks Bonds Projects – Financials - Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
DIST 7-REDAN GARCIA	\$ 403,770	\$ 0	\$ 0	\$ 61,230	\$ 465,000
DIST. 1 DUNWOODY NATURE CENTER	\$ 28,369	\$ 0	\$ 0	\$ 0	\$ 28,369
DIST. 2 CALLANWOLDE ART CTR	\$ 137,155	\$ 61,558	\$ 950	\$ 338	\$ 200,000
DIST. 2 SPRINGBROOK PARK	\$ 0	\$ 0	\$ 15,559	\$ 1,541	\$ 17,100
DIST. 3 DAWN DRIVE	\$ 83,702	\$ 0	\$ 0	\$ 1,298	\$ 85,000
DIST. 3 DEARBORN PARK DEV.	\$ 5,762	\$ 11,524	\$ 0	\$ 1,086	\$ 18,372
DIST. 3 DELANO LINE DEV	\$ 247,987	\$ 8,175	\$ 6,898	\$ 9,024	\$ 272,084
DIST. 5-STEPHENSON RD DONATION	\$ 7,180	\$ 0	\$ 0	\$ 7,820	\$ 15,000
DIST. 6 MASON MILL DEVELOPMENT	\$ 140,865	\$ 0	\$ 0	\$ 30,995	\$ 171,860
DIST. 6 TOBIE GRANT DEVELPMNT	\$ 10,480	\$ 0	\$ 0	\$ 83,587	\$ 94,067
DIST. 7-TWIN BROTHERS LAKES	\$ 180,772	\$ 1,850	\$ 0	\$ 38,304	\$ 220,925
DIST.1 BROOK RUN DEV.	\$ 1,695,558	\$ 0	\$ 0	\$ 0	\$ 1,695,558
DIST.2 LAVISTA PARK DEV.	\$ 211,802	\$ 0	\$ 0	\$ 120,906	\$ 332,707
DIST.2 BRIARWOOD DEV.	\$ 111,910	\$ 0	\$ 0	\$ 8,090	\$ 120,000
DIST.2 DEVELOPMENT	\$ 0	\$ 0	\$ 0	\$ 742,645	\$ 742,645
DIST.2 OLMSTEAD DEV.	\$ 105,750	\$ 0	\$ 0	\$ 0	\$ 105,750
DIST.2 PARKSIDE PARK DEV.	\$ 16,928	\$ 0	\$ 0	\$ 0	\$ 16,928
DIST.2-BRIAR-ARMSTRONG.DEV	\$ 72,126	\$ 0	\$ 0	\$ 2,874	\$ 75,000
DIST.2-DRESDEN PARK ACQ.	\$ 501,331	\$ 0	\$ 0	\$ 0	\$ 501,331
DIST.2-MAIN LAND ACQUISITION	\$ 0	\$ 64,612	\$ 68,170	\$ 3,702,052	\$ 3,834,833
DIST.3 CONSTITUTION DEV.	\$ 145,429	\$ 19,682	\$ 0	\$ 6,760	\$ 171,870
DIST.3 DEKALB MEMORIAL DEV.	\$ 3,551	\$ 0	\$ 0	\$ 24,449	\$ 28,000
DIST.3 DEVELOPMENT DEV.	\$ 0	\$ 3,374	\$ 0	\$ 362,302	\$ 365,676
DIST.3 EXCHANGE PARK DEV.	\$ 234,689	\$ 4,600	\$ 0	\$ 15,111	\$ 254,400
DIST.3 GRESHAM PARK DEV.	\$ 209,919	\$ 0	\$ 0	\$ 682,597	\$ 892,516
DIST.3 LONGDALE PARK DEV.	\$ 63,130	\$ 0	\$ 0	\$ 0	\$ 63,130
DIST.3 MIDWAY PARK DEV.	\$ 186,456	\$ 0	\$ 0	\$ 50,811	\$ 237,267
DIST.3 NH SCOTT(MARK TRL) DEV.	\$ 413,722	\$ 466,975	\$ 95,346	\$ 44,655	\$ 1,020,699
DIST.3 SHOAL CREEK 2 DEV.	\$ 2,120	\$ 0	\$ 33,550	\$ 24,330	\$ 60,000
DIST.3 SHOAL CREEK DEV.	\$ 0	\$ 0	\$ 0	\$ 22,454	\$ 22,454
DIST.3 SUMMERGATE DEV.	\$ 479,066	\$ 0	\$ 0	\$ 0	\$ 479,066
DIST.3-GLEN EMER.ROCK-DEV	\$ 128,247	\$ 0	\$ 0	\$ 21,753	\$ 150,000
DIST.3-GLEN EMERALD ACQ.	\$ 20,617	\$ 0	\$ 0	\$ 277,383	\$ 298,000
DIST.3-MAIN LAND ACQUISITION	\$ 0	\$ 0	\$ 0	\$ 307,250	\$ 307,250
DIST.3-RAINBOW.DEV	\$ 67,964	\$ 16,000	\$ 0	\$ 0	\$ 83,964
DIST.3-SHOAL CREEK EXPAN.ACQ.	\$ 39,176	\$ 0	\$ 0	\$ 10,724	\$ 49,900
DIST.4 HIDDEN ACRES DEV.	\$ 371,575	\$ 0	\$ 0	\$ 3,379	\$ 374,955
DIST.4 TOBIE GRANT DEV.	\$ 7,500	\$ 0	\$ 0	\$ 27,500	\$ 35,000
DIST.4 WADE WALKER DEV.	\$ 3,438,700	\$ 0	\$ 0	\$ 86,021	\$ 3,524,721
DIST.4-MAIN LAND ACQUISITION	\$ 0	\$ 0	\$ 0	\$ 2,703,850	\$ 2,703,850
DIST.5- ARABIA ALLIANCE DEV	\$ 714,073	\$ 0	\$ 34,716	\$ 1,211	\$ 750,000
DIST.5- BOULDERCREST DEV	\$ 66,509	\$ 0	\$ 0	\$ 4,572	\$ 71,081
DIST.5- BROWNSMILL DEV	\$ 2,276,144	\$ 0	\$ 0	\$ 36,106	\$ 2,312,250
DIST.5- COMP DEV REDAN DEV	\$ 270,948	\$ 459,948	\$ 0	\$ 19,103	\$ 750,000
DIST.5-DEVELOPMENT	\$ 22,170	\$ 0	\$ 0	\$ 78,775	\$ 100,945
DIST.5-MAIN LAND ACQUISITION	\$ 5,095	\$ 1,550	\$ 0	\$ 105,882	\$ 112,527
DIST.5-ROCK CHAPEL PARK DEV	\$ 249,946	\$ 0	\$ 0	\$ 54	\$ 250,000
DIST.6-BOULDERCREST DEV	\$ 212,259	\$ 0	\$ 5,095	\$ 46,646	\$ 264,000
DIST.6-BRIARWOOD REC DEV	\$ 58,882	\$ 0	\$ 0	\$ 61,118	\$ 120,000
DIST.6-BROOK RUN DEV	\$ 400,076	\$ 0	\$ 0	\$ (76)	\$ 400,000

2015 Budget Document – DeKalb County, Georgia

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
DIST.6-CONSTITUTION LAKES DEV	\$ 34,420	\$ 0	\$ 14,518	\$ 0	\$ 48,938
DIST.6-DRESDEN PARK DEV	\$ 270,400	\$ 0	\$ 0	\$ 2,740	\$ 273,140
DIST.6-FORK CRK MT PARK DEV	\$ 35,328	\$ 39,696	\$ 2,290	\$ 122,686	\$ 200,000
DIST.6-GOLF COURSE IMP DEV	\$ 145,046	\$ 140,561	\$ 0	\$ 92,393	\$ 378,000
DIST.6-INTRENCHMENT CRK DEV	\$ 590	\$ 109,410	\$ 0	\$ 0	\$ 110,000
DIST.6-KITTREDGE PRK DEV	\$ 16,441	\$ 229,209	\$ 13,564	\$ 56,339	\$ 315,552
DIST.6-LYNWOOD PARK RENO DEV	\$ 41,330	\$ 0	\$ 0	\$ 0	\$ 41,330
DIST.6-MAIN LAND ACQUISITION	\$ 15,807	\$ 0	\$ 0	\$ 814,988	\$ 830,795
DIST.6-MEDLOCK PARK DEV	\$ 172,956	\$ 0	\$ 0	\$ 50,834	\$ 223,790
DIST.6-MURPH CANDLER PRK DEV	\$ 160,393	\$ 0	\$ 0	\$ 0	\$ 160,393
DIST.6-PER. MULTI-PURPOSE ACQ	\$ 250,019	\$ 0	\$ 0	\$ 66,180	\$ 316,199
DIST.6-SAGAMORE DEV	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
DIST.6-SPECIALPROJ DEV	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 15,000
DIST.7-BIFFLE PARK DEV	\$ 604,338	\$ 0	\$ 0	\$ 74,142	\$ 678,480
DIST.7-CHP HLS-FLT SHO ACC ACQ	\$ 12,150	\$ 0	\$ 0	\$ 0	\$ 12,150
DIST.7-DEVELOPMENT	\$ 0	\$ 0	\$ 0	\$ 627,912	\$ 627,912
DIST.7-FLAT SHOALS DEV	\$ 1,611,904	\$ 0	\$ 0	\$ 13,097	\$ 1,625,000
DIST.7-LAWR.HWY./ TCKR. ACQ.	\$ 15,031	\$ 0	\$ 0	\$ 0	\$ 15,031
DIST.7-MAIN LAND ACQUISITION	\$ 0	\$ 0	\$ 2,500	\$ 524,343	\$ 526,843
DIST.7-MEADOWDALE PRK DEV	\$ 688,410	\$ 0	\$ 0	\$ 9,017	\$ 697,427
DIST.7-PETERS PARK DEV	\$ 385,489	\$ 0	\$ 0	\$ 23,803	\$ 409,292
DIST.7-SPECIAL PROJ DEV	\$ 18,012	\$ 0	\$ 0	\$ 0	\$ 18,012
DIST1 CAND MURPH PRK	\$ 63,271	\$ 6,680	\$ 0	\$ 0	\$ 69,951
DIST-4 HAIRSTON PRK EXP II	\$ 415,306	\$ 0	\$ 11,700	\$ 47,994	\$ 475,000
DISTRICT 4 DEVELOPMENT	\$ 0	\$ 2,000	\$ 0	\$ 214,244	\$ 216,244
FARRINGTON PARK IMPRMNTS	\$ 0	\$ 0	\$ 26,388	\$ 3,612	\$ 30,000
FULLER WAY HICKS DONATION	\$ 3,986	\$ 0	\$ 0	\$ 21,014	\$ 25,000
KITREDGE PARK DEVELOPMENT	\$ 0	\$ 13,797	\$ 130,023	\$ 56,180	\$ 200,000
LAND ACQUIS.PROJECTS	\$ 50,394	\$ 278,484	\$ 0	\$ 0	\$ 328,878
LAVISTA RAVINE	\$ 0	\$ 0	\$ 13,742	\$ 24,258	\$ 38,000
LAVISTA RD PAULEE PARTNERS	\$ 905,327	\$ 1,795	\$ 0	\$ 7,878	\$ 915,000
MAJ PARK DEV PRGM	\$ 1,662	\$ 0	\$ 0	\$ 0	\$ 1,662
MASON MILL DOG PARK	\$ 18,576	\$ 0	\$ 0	\$ 0	\$ 18,576
MEMORIAL-KENSGTN EXE SQ DEMLT	\$ 230,560	\$ 0	\$ 0	\$ 219,440	\$ 450,000
NEIG PRK DV PRG	\$ 3,320	\$ 0	\$ 0	\$ 0	\$ 3,320
PARKS BOND-PROGRAM ADMIN.	\$ 2,751,255	\$ 89,410	\$ 100,081	\$ 150,698	\$ 3,091,445
PLAYGROUND & PARK IMPROVMENT	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 20,000
PORTER SANFORD ART CTR	\$ 22,750	\$ 6,361	\$ 0	\$ 20,889	\$ 50,000
RIDGEWOOD DR RUTLEDGE	\$ 414,739	\$ 0	\$ 0	\$ 0	\$ 414,739
ROCK CHAPEL OPOKU	\$ 621,803	\$ 0	\$ 0	\$ 24,197	\$ 646,000
ROGERS LAKE RD. EXPANSION	\$ 582,578	\$ 0	\$ 0	\$ 42,422	\$ 625,000
RUTLEDGE PARK DEVELOPMENT	\$ 0	\$ 600	\$ 1,493	\$ 20,407	\$ 22,500
Smoke Rise Lord	\$ 0	\$ 517,624	\$ 0	\$ 29,741	\$ 547,365
SMOKE RISE PK EXP SILVER HIL	\$ 178,883	\$ 0	\$ 0	\$ 6,117	\$ 185,000
SPRINGBROOK DR ZEINEDINI	\$ 327,697	\$ 2,331	\$ 2,000	\$ 17,972	\$ 350,000
TUCKER WOMEN'S CLUB DONATION	\$ 6,767	\$ 0	\$ 0	\$ 4,233	\$ 11,000
Vickers Drive Donations	\$ 2,417	\$ 0	\$ 0	\$ 7,583	\$ 10,000
WILSON WELDING	\$ 5,545	\$ 0	\$ 0	\$ 5,455	\$ 11,000
YMCA ROCK CHAPEL	\$ 4,284,777	\$ 0	\$ 0	\$ 25,224	\$ 4,310,000
ZEMORY DRIVE PRALINSKY	\$ 167,072	\$ 19,954	\$ 0	\$ 27,974	\$ 215,000
Project Total	\$ 45,170,714	\$ 4,140,326	\$ 899,305	\$ 19,104,267	\$ 69,314,611

2015 Budget Document – DeKalb County, Georgia

2001 G.O. Parks Bonds Projects – Points of Interest

- In 2014, the Briarwood Park was transferred to the City of Brookhaven.
- In 2015, the county acquired and developed the Briarlake Cathy property.

2015 Budget Document – DeKalb County, Georgia

2006 G.O. Bonds – Libraries Projects

2006 G.O. Bonds – Libraries Projects Description

The citizens of DeKalb County approved the G. O. Bond issue in the amount of \$54,000,000 for the acquisition of land to build new libraries, the renovation and expansion of existing libraries, replacement of libraries and facilities upgrades. Since the implementation of the program, over \$9,000,000 in interest appropriation has been added to the program.

2006 G.O. Bonds – Libraries Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
INET FIBER NETWORK SYS WIDE	\$ 513,095	\$ 0	\$ 0	\$ 54,405	\$ 567,500
LIB FACILITY UPGRADE	\$ 0	\$ 0	\$ 0	\$ 125,000	\$ 125,000
LIBRARY EXPANSIONS	\$ 15,360,695	\$ 101,485	\$ 11,102	\$ 679,429	\$ 16,152,711
NEW LIBRARIES	\$ 10,638,085	\$ 75,498	\$ 7,900	\$ 3,651,075	\$ 14,372,559
PROGRAM MANAGEMENT	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 400,000
PROGRAM MGMT.-LIB.	\$ 1,891,105	\$ 0	\$ 0	\$ 8,895	\$ 1,900,000
REPLACEMENT LIBRARIES	\$ 20,180,546	\$ 3,995,511	\$ 713,782	\$ 1,977,261	\$ 26,867,100
RESERVE & CONTINGENCY	\$ 662,476	\$ 3,631	\$ 7,498	\$ 44,505	\$ 718,109
SYSTEM WIDE BOOKS	\$ 2,599,994	\$ 0	\$ 0	\$ 0	\$ 2,599,994
Project Total	\$ 52,245,995	\$ 4,176,125	\$ 740,282	\$ 6,540,570	\$ 63,702,972

2006 G.O. Bonds – Libraries Projects – Points of Interest

- During the 2015 mid-year budget process the BOC approved the construction of a Wade Walker library.
- In 2014, CDBG funds in the amount of \$200,000 were approved to assist with the replacement of the Scott Candler library.
- The operation and staffing of the new and expanded libraries projects have increased the operation budget by \$7 million.

2015 Budget Document – DeKalb County, Georgia

2006 G.O. Bonds – Parks/Greenspace Projects

2006 G.O. Bonds – Parks/Greenspace Projects Description

In November 2005, DeKalb County residents approved a \$233,000,000 bond referendum with approximately \$98,000,000 dedicated to parks for land acquisitions and development of existing county parks.

2006 G.O. Bonds – Parks/Greenspace Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
ADA UPGRADES	\$ 109,180	\$ 0	\$ 0	\$ 50,820	\$ 160,000
ARTHUR BLANK 2006	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
ATHL COMPLX RENV	\$ 7,832,270	\$ (491,223)	\$ 15,094	\$ 652,029	\$ 8,008,170
ATLTHETIC FIELDS RENOVATIONS	\$ 438,009	\$ 0	\$ 0	\$ 11,991	\$ 450,000
BRIARWOOD POOL PLUMBING	\$ 0	\$ 0	\$ 98,688	\$ 1,312	\$ 100,000
CHAPEL HILL PARK DEV	\$ 4,276	\$ 0	\$ 0	\$ 0	\$ 4,276
CTY- WIDE TENNIS CEN DEV.	\$ 3,426	\$ 0	\$ 0	\$ 0	\$ 3,426
CTY-WIDE HIGH PRIOR MAIN-DEV	\$ 494	\$ 36,028	\$ 0	\$ 0	\$ 36,522
DAM RENOVATIONS	\$ 670,440	\$ 19,211	\$ 34,849	\$ 1,221,063	\$ 1,945,562
DEKALB ARTS CTR	\$ 6,401,294	\$ 110,304	\$ 16,136	\$ 6,561	\$ 6,534,295
DEKALB MEMORIAL TENNIS COURTS	\$ 0	\$ 60,898	\$ 0	\$ 264,102	\$ 325,000
DIST 4 OAK CREEK.DEV	\$ 1,317	\$ 0	\$ 0	\$ 0	\$ 1,317
DIST. 3 DEARBORN PARK DEV.	\$ 2,890	\$ 0	\$ 0	\$ 0	\$ 2,890
DIST.3 GRESHAM PARK DEV.	\$ 0	\$ 0	\$ 50,484	\$ 0	\$ 50,484
DIST.3 SHOAL CREEK DEV.	\$ 7,546	\$ 0	\$ 0	\$ 0	\$ 7,546
DIST.3-DEARBORN-CONDEM.ACQ	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 1,000
DIST.4 HIDDEN ACRES DEV.	\$ 69,577	\$ 0	\$ 0	\$ 0	\$ 69,577
DIST.5- BOULDERCREST DEV	\$ 2,299	\$ 0	\$ 0	\$ 0	\$ 2,299
DIST.6-KITTREDGE PRK DEV	\$ 84,448	\$ 0	\$ 0	\$ 0	\$ 84,448
DIST.6-LYNWOOD PARK RENO DEV	\$ 675	\$ 0	\$ 0	\$ 0	\$ 675
DIST.6-MEDLOCK PARK DEV	\$ 1,328	\$ 0	\$ 0	\$ 0	\$ 1,328
DIST.7-BIFFLE PARK DEV	\$ 1,940	\$ 0	\$ 0	\$ 0	\$ 1,940
DIST.7-MEADOWDALE PRK DEV	\$ 3,290	\$ 0	\$ 0	\$ 0	\$ 3,290
DIST.7-PETERS PARK DEV	\$ 1,665	\$ 0	\$ 0	\$ 0	\$ 1,665
LAND ACQUIS.PROJECTS	\$ 13,366,891	\$ 9,403	\$ 5,000	\$ 14,364,828	\$ 27,746,122
MAJ PARK DEV PRGM	\$ 36,894,474	\$ 761,859	\$ 651,953	\$ 6,860,298	\$ 45,168,585
NEIG PRK DV PRG	\$ 11,063,022	\$ 658,858	\$ 271,025	\$ 1,525,007	\$ 13,517,912
PH.IV BELTWAY PATH	\$ 1,967,417	\$ 30,391	\$ 666,100	\$ 1,468,092	\$ 4,132,000
PLAYGROUND & PARK IMPROVMENT	\$ 417,133	\$ 209,708	\$ 0	\$ 433,442	\$ 1,060,282
PROGRAM MGMT.	\$ 787,788	\$ 0	\$ 0	\$ 590,107	\$ 1,377,895
REPAIR/REPLACE POOL EQUIPMT	\$ 0	\$ 0	\$ 0	\$ 80,000	\$ 80,000
RESERVE AND CONTINGENCY	\$ 1,169,761	\$ 0	\$ 0	\$ 1,184,999	\$ 2,354,760
RESTROOM UPGRADES	\$ 0	\$ 0	\$ 46,646	\$ 253,354	\$ 300,000
ROOF REPLACEMENTS	\$ 64,215	\$ 0	\$ 0	\$ 5,785	\$ 70,000
SPRINKLER SYSTEM REPAIR	\$ 298,906	\$ 0	\$ 0	\$ 1,094	\$ 300,000
WADE WALKER TENNIS COURT	\$ 0	\$ 146,500	\$ 80,364	\$ 73,136	\$ 300,000
WADING POOLS	\$ 107,280	\$ 128,753	\$ 37,899	\$ 558,407	\$ 832,338
Project Total	\$ 81,874,248	\$ 1,680,690	\$ 1,974,237	\$ 29,606,427	\$ 115,135,602

2015 Budget Document – DeKalb County, Georgia

2006 G.O. Bonds – Parks/Greenspace Projects – Points of Interest

- The operation and staffing of the new and expanded parks project has increased the operating budget by \$700,000.

2015 Budget Document – DeKalb County, Georgia

2006 G.O. Bonds - Transportation Projects

2006 G.O. Bonds - Transportation Projects Description

The citizens of DeKalb County approved the G. O. Bond issue in the amount of \$80,299,815 for the acquisition, construction, renovation and equipping of various transportation projects. Since the implementation of the program, over \$9,000,000 in interest appropriation has been added to the program.

2006 G.O. Bonds - Transportation Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
'06 TRANSP.- RES. & CONTING.	\$ 189,585	\$ 0	\$ 0	\$ 20,112	\$ 209,698
BUENA LAKE VISTA DAM	\$ 10,098	\$ 0	\$ 0	\$ 0	\$ 10,098
CONGESTION MGT IMPROVEMENT	\$ 2,673,715	\$ 164,713	\$ 131,405	\$ 37,323	\$ 3,007,155
INTERSECTION IMPROVEMENTS '06	\$ 8,455,224	\$ 587,579	\$ 89,141	\$ 66,922	\$ 9,198,866
KENSINGTON RD SDWKS	\$ 1,050	\$ 0	\$ 0	\$ 0	\$ 1,050
LARP CONTRIBUTIONS	\$ 5,000,076	\$ (346,811)	\$ 0	\$ 0	\$ 4,653,265
LTIHONIA IND. BLVD. PH. 1-3	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 5,000
MAJ ARTERIAL ROAD IMPROVEMENT	\$ 21,718,503	\$ 1,885,449	\$ 868,437	\$ 103,341	\$ 24,575,730
MEMORIAL DRIVE STREETSCAPES	\$ 408	\$ 0	\$ 0	\$ 0	\$ 408
PROGRAM MANAGEMENT	\$ 1,128,835	\$ 0	\$ 0	\$ 0	\$ 1,128,835
R/W ACQUISITION	\$ 9,700	\$ 0	\$ 0	\$ 0	\$ 9,700
SIDEWALKS/PEDSBICYCLE FACTS	\$ 26,000,000	\$ 0	\$ 0	\$ 0	\$ 26,000,000
STREET RESURF PROJECTS 2006	\$ 20,535,226	\$ (377,182)	\$ 0	\$ 380,749	\$ 20,538,792
Project Total	\$ 85,727,419	\$ 1,913,747	\$ 1,088,983	\$ 608,448	\$ 89,338,597

2006 G.O. Bonds - Transportation Projects – Points of Interest

- The implementation of the 2006 G.O. Bond program required the creation of one Project Manager Position and one Accounting Technician position. The funding for this program has been expended and the positions have been phase out.

1991 & 1998 Jail Bonds Projects

1991 & 1998 Jail Bonds Projects Description

In late 1989, DeKalb voters approved a \$100,000,000 G. O. bond issue for the design and construction of a new jail. The jail facility, which has a capacity of 3,540, began receiving prisoners in May, 1995.

1991 & 1998 Jail Bonds Projects – Financials - Expenditures by Project

	FY12 & Prior	FY15 Budget	Project Total
JAIL BONDS-1991 ISSUE	\$ 40,274	\$ 0	\$ 40,274
JAIL BONDS-1998 ISSUE	\$ 151,286	\$ 0	\$ 151,286
NEW JAIL EQP REPAIR & REPLACE	\$ 2,309,785	\$ 226	\$ 2,310,011
UPGRADE DRAINAGE SYSTEM	\$ 4,221	\$ 0	\$ 4,221
Project Total	\$ 2,505,565	\$ 226	\$ 2,505,791

1991 & 1998 Jail Bonds Projects – Points of Interest

- All funding for the Jail Bonds has been depleted.

2015 Budget Document – DeKalb County, Georgia

Airport Projects

Airport Projects Description

The Airport is a self-supporting enterprise. Any County funds required to meet its capital obligations come from the Airport Enterprise Fund instead of from the Tax Funds.

Airport Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
AIRPORT-01-FAA/DOT-PAVE.PROJ.	\$ 1,937,679	\$ 0	\$ 0	\$ 71,340	\$ 2,009,018
AIRPORT-02-FAA/DOT PAVE.PROJ.	\$ 1,821,599	\$ (150,501)	\$ 0	\$ 174,164	\$ 1,845,261
AIRPORT-03-FAA/DOT/RWAY SAFE	\$ 607,136	\$ 0	\$ 0	\$ 98,030	\$ 705,166
AIRPORT-03-FAA/DOT/TAXI REHAB.	\$ 1,539,709	\$ 0	\$ 0	\$ 97,346	\$ 1,637,054
AIRPORT-DOT-TAXI K REHAB	\$ 165,556	\$ 0	\$ 0	\$ 15,833	\$ 181,389
AIRPORT-DRAINAGE IMPROVEMENTS	\$ 376,497	\$ 0	\$ 0	\$ 0	\$ 376,497
AIRPORT-ENVIRON.STUDIES	\$ 156,496	\$ 39,038	\$ 32,749	\$ 279,140	\$ 507,423
AIRPORT-FAA/LAND ACQ.(NCP8)	\$ 300,307	\$ (76,663)	\$ 0	\$ 1,865,397	\$ 2,089,041
AIRPORT-GROUNDS/FAC. REPAIR	\$ 1,399,107	\$ 34,388	\$ 123,937	\$ 584,485	\$ 2,141,917
AIRPORT-MAINTEN. FACILITY	\$ 921,325	\$ 0	\$ 0	\$ 124,855	\$ 1,046,180
AIRPORT-MASTER PLAN	\$ 509,711	\$ 0	\$ 0	\$ 357,647	\$ 867,358
AIRPORT-NOISE MONITOR.SYS.	\$ 882,835	\$ 43,216	\$ 71,757	\$ 52,191	\$ 1,050,000
AIRPORT-OBJECT FREE ZONE	\$ 2,083,107	\$ 0	\$ 0	\$ 527,377	\$ 2,610,484
AIRPORT-RESERVE FOR APPROP.	\$ 0	\$ 0	\$ 31,085	\$ 3,143,590	\$ 3,174,674
AIRPORT-RUBBER REMOVAL	\$ 712,799	\$ 0	\$ 0	\$ 870,291	\$ 1,583,090
AIRPORT-RUNWAY-TAXI REPAIR	\$ 13,635,294	\$ 41,813	\$ 3,016,747	\$ 2,510,527	\$ 19,204,381
AIRPORT-T SHED HANGARS	\$ 564,737	\$ 7,244,165	\$ 3,375,152	\$ 1,252	\$ 11,185,306
AIRPORT-TREE OBSTRUCT. REMOVE	\$ 117,583	\$ 0	\$ 6,385	\$ 26,218	\$ 150,186
Project Total	\$ 27,731,477	\$ 7,175,456	\$ 6,657,811	\$ 10,799,681	\$ 52,364,425

Airport Projects – Points of Interest

- The Airport has a maintenance staff of 15, which is responsible for maintenance and repairs on Airport grounds. However, major construction and renovation projects are either contracted out to private companies or accomplished with County forces from other departments.
- The 2015 and 2014 budget provided \$4,000,000 and \$2,000,000 respectively, for maintenance, facility repairs, runway and taxiway repairs, and rubber removal.

ARRA Facilities Projects

ARRA Facilities Projects Description

The ARRA Facilities Management capital projects consisted of energy initiatives in county buildings. This included installation of energy efficient roofs, new building controls systems to help monitor and manage energy usage and installation of sensors.

ARRA Facilities Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY15 Budget	Project Total
ARRA ADM BLDG/ANX ENGY EFF RFT	\$ 584,438	\$ 0	\$ 0	\$ 584,438
ARRA ADMINISTRATION	\$ 273,649	\$ 59,350	\$ 11,152	\$ 344,151
ARRA COMP LNG-TRM SUSTBLY STG	\$ 225,000	\$ 0	\$ 0	\$ 225,000
ARRA ENGRY EFF REV FUND	\$ 93,358	\$ 0	\$ 0	\$ 93,358
ARRA ENRGYSTAR RF RETOFTS-PH2	\$ 2,690,234	\$ 574,186	\$ 22,603	\$ 3,287,022
ARRA ENRGYSTAR RF RETRFITS-PH1	\$ 1,708,529	\$ 0	\$ 338	\$ 1,708,867
ARRA W. EXCNGE BLDG CHLR REPLC	\$ 308,553	\$ 0	\$ 0	\$ 308,553
Project Total	\$ 5,883,761	\$ 633,536	\$ 34,093	\$ 6,551,389

ARRA Facilities Projects – Points of Interest

- These projects are completed and all funds are expended.

Building Authority Juvenile Court Projects

Building Authority Juvenile Court Projects Description

In 2003, the County established the DeKalb County Building Authority, which consisted of a five-member board for the purpose of issuing revenue bonds for a new Juvenile Court and related facilities. The first bond issue of \$15,000,000 was for Phase I: land acquisition, architectural and engineering design, and construction of a 500 car parking deck. The second issue of \$35,000,000 financed the remainder of the project, including the costs of construction and equipping the Juvenile Court.

Building Authority Juvenile Court Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY15 Budget	Project Total
BUILDING AUTHORITY.-JUV.CT.	\$ 43,087,645	\$ 0	\$ 474,323	\$ 43,561,967
Project Total	\$ 43,087,645	\$ 0	\$ 474,323	\$ 43,561,967

Building Authority Juvenile Court Projects – Points of Interest

Public Safety & Judicial Facility – Parks Point of Interest

- The project is completed and the operating cost of the project increased to \$3.7 million.

Callaway Lease Projects

Callaway Lease Projects Description

The County agreement with the Urban Development Agency of Decatur provides for the County to sell the Callaway Building to the Redevelopment Agency for the sum of \$5,089,300 or \$25/per square foot of land, whichever is greater and to lease the building back for a period of time (up to a maximum of 30 months) at the following rates: First year, \$250,000, second year, \$300,000 and \$25,000 per month for the last 6 months of said lease.

Callaway Lease Projects – Financials – Expenditures by Project

	FY13 Actual	FY14 Unaud	Project Total
Callaway Building Lease	\$ 34,947	\$ 1,219,195	\$ 1,254,142
Project Total	\$ 34,947	\$ 1,219,195	\$ 1,254,142

Callaway Lease Projects – Points of Interest

- Currently, the County is in the relocating phase and the project is near completion.

Clerk of Superior Court Projects

Clerk of Superior Court Projects Description

The Clerk of Superior Court maintains records for the Superior Court. This project will facilitate the upgrades and replacement of the Mainline system used by the Clerk’s Office; which is crucial for recording, scanning and indexing the department's documents.

Clerk of Superior Court Projects – Financials - Expenditures by Project

	FY12 & Prior	FY15 Budget	Project Total
IMAGING EQUIPMENT	\$ 0	\$ 250,000	\$ 250,000
SUP.CT.-RE.NEW TECH(Team IA)	\$ 350,000	\$ 0	\$ 350,000
Project Total	\$ 350,000	\$ 250,000	\$ 600,000

Clerk of Superior Court Projects – Points of Interest

- The 2015 budget included \$537, 000 for the upgrade of imaging services that is not reflected in the schedule above.

Community Development Projects

Community Development Projects Description

The primary funding resource for the Community Development Department is the Community Development Block Grant (CDBG) Program, an entitlement grant provided by the U.S. Department of Housing and Urban Development (HUD) through Title I of the Housing and Community Development Act of 1974 as amended. The County also receives other grants from HUD that are administered by the Community Development Department, including the McKinney Emergency Solutions Grant Program (ESGP) and the HOME Investment Partnerships Act (HOME). Additionally, the County has received stimulus grants for the Neighborhood Stabilization Program (NSP). The Community Development Department works to improve low- to moderate-income neighborhoods and address issues that affect the quality of life for low- to moderate- income persons.

Community Development Projects – Financials - Expenditures by Project

	FY12 & Prior	Project Total
CDBG LOU WALKER SNR CTR PKNG	\$ 1,353,733	\$ 1,353,733
CD-DEKALB/ATLANTA HSC IMPROVE.	\$ 38,480	\$ 38,480
Project Total	\$ 1,392,213	\$ 1,392,213

Community Development Projects – Points of Interest

- CDBG Program-These projects have been completed or are within the planning or construction phase:

Central DeKalb Senior Center - The County selected a Design Build method to complete a new Central DeKalb Senior Center. The State of the Art center for seniors ages 62 and over officially opened in December 2014. A HUD Section 108 loan financed the construction of the facility.

South DeKalb Senior Community Center - The construction of the new South DeKalb Senior Community Center project will be an integral part of a mixed-use development along Candler Road. The anticipated completion date is the third quarter of 2015. A HUD Section 108 loan is financing the construction of the facility.

North DeKalb Senior Community Center - CDBG funds are being used to complete a new 15,000 square foot Senior Center in North DeKalb County. The project is 90% complete and the anticipated completion date is in the second quarter of 2016. A HUD Section 108 loan is financing the construction of the facility.

Fire Station No. 3 - CDBG funds are being used to complete the construction of the new Fire Station to provide a suitable and safe working environment for Fire and Rescue personnel. The anticipated completion date is October, 2015.

Elaine Clark Center - CDBG funds will be used to assist in the renovation and expansion of the Elaine Clark Center which provides services for children with special needs ranging in ages from 6 weeks to 22 years old. In 2014, they served 163 children and their families by providing comprehensive services that are not available from other resources. Construction will begin in October, 2015.

Economic Development Projects

Economic Development Projects Description

The County has received a number of Livable Centers Initiative Grants (L.C.I.) from the Atlanta Regional Commission (A.R.C.) for the study of development opportunities in various areas of the County.

Economic Development Projects – Financials – Expenditures by Project

	FY12 & Prior	FY15 Budget	Project Total
ECON.DEV.ARC/LCI-BROOKHAVEN	\$ 100,000	\$ 0	\$ 100,000
ECON.DEV-ARC/LCI-KENSING.MARTA	\$ 78,160	\$ 6,840	\$ 85,000
Project Total	\$ 178,160	\$ 106,840	\$ 285,000

Economic Development Projects – Points of Interest

- No direct impact on the operating budget has been evident. The studies are conducted by consultants.

Extension Service Projects

Extension Service Projects Description

In June 2001, the Board of Commissioners approved the sale of property at 1440 Carter Road, the former site of the Extension Service Food & Nutrition Office Building. The approved property sale proceeds of \$81,000 were to be used for the renovation of the Extension Service's Environmental Education Center.

Extension Service Projects – Financials – Expenditures by Project

	FY12 & Prior	FY15 Budget	Project Total
EXT.SERV.-RENOV.ENVIR.ED.CTR.	\$ 62,096	\$ 6,841	\$ 68,937
Project Total	\$ 62,096	\$ 6,841	\$ 68,937

Extension Service Projects – Points of Interest

- The remaining funds will be used for ongoing maintenance needs.

2015 Budget Document – DeKalb County, Georgia

Facilities Management Projects

Facilities Management Projects Description

The Facilities Management capital projects consist of repairs and renovations to County facilities and maintenance of all roofs and Heating, Ventilation, and Air-Conditioning (HVAC) systems. These projects improve the infrastructure by enhancing the value and the safety of county buildings.

Facilities Management Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
2006 CIP FIN. RECORDS STORG.	\$ 115,000	\$ 0	\$ 0	\$ 0	\$ 115,000
ANNE FRANK EXHIBIT	\$ 211,260	\$ 0	\$ 0	\$ 0	\$ 211,260
ARRA ADMINISTRATION	\$ 175	\$ 0	\$ 0	\$ 0	\$ 175
Callaway Building Lease	\$ 0	\$ 0	\$ 0	\$ 3,637,368	\$ 3,637,368
CAPITAL SPACE STUDY	\$ 0	\$ 0	\$ 0	\$ 446,322	\$ 446,322
COPS-COURTHOUSE RENOVATION	\$ 1,047,090	\$ 0	\$ 0	\$ 0	\$ 1,047,090
COURTHOUSE RENOVATIONS	\$ 2,900,000	\$ 0	\$ 0	\$ 0	\$ 2,900,000
CRITICAL MAINTENANCE REPAIRS	\$ 947,165	\$ 0	\$ 0	\$ 0	\$ 947,165
FM-CALLANWOLDE-ELEVATOR	\$ 46,934	\$ 0	\$ 0	\$ 0	\$ 46,934
FM-CALLAWAY BLD COOLING COILS	\$ 125,174	\$ 0	\$ 0	\$ 0	\$ 125,174
FM-HVAC-MED.EXAM.	\$ (91)	\$ 0	\$ 0	\$ 0	\$ (91)
FM-LIBRARY PROCESSING CENTER	\$ 225,000	\$ 0	\$ 0	\$ 0	\$ 225,000
FM-LIFECYCLE	\$ 1,807,790	\$ 0	\$ 9,678	\$ 0	\$ 1,817,468
FM-MEMORIAL DR.-ROOF	\$ 600,000	\$ 0	\$ 0	\$ 0	\$ 600,000
FM-NEW FM BUILDING	\$ 654,868	\$ 0	\$ 0	\$ 0	\$ 654,868
FM-PUR./ REN.-330 PONCE BLDG.	\$ 3,934,158	\$ 0	\$ 0	\$ 0	\$ 3,934,158
FM-REN./RELOC.MALOOF-ROBERDS	\$ 161,438	\$ 0	\$ 0	\$ 0	\$ 161,438
FM-RENOV.TO ROBERDS	\$ 178,251	\$ 0	\$ 0	\$ 0	\$ 178,251
GENERAL MAINTENANCE	\$ 0	\$ 0	\$ 66,186	\$ 197,835	\$ 264,021
HARIK MODULAR TRAILER	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
MALOOF RENOVATION	\$ 1,597,261	\$ 0	\$ 0	\$ 0	\$ 1,597,261
PARKING FACS REPAIR & RENOVNS	\$ 16,827	\$ 2,790	\$ 0	\$ 1,839,783	\$ 1,859,400
SPRINKLERS-MALOOF	\$ 104,859	\$ 4,256	\$ 0	\$ 0	\$ 109,115
TRINITY PARKING DECK	\$ 943,012	\$ 0	\$ 0	\$ 487	\$ 943,499
Project Total	\$ 15,616,171	\$ 7,046	\$ 75,864	\$ 6,221,795	\$ 21,920,877

Facilities Management Projects – Points of Interest

- The 2015 budget approved funding of \$264,744 for major elevator repairs in the Administration building and \$200,000 for Backflow Preventers that is not reflected in the above schedule.
- Major repairs and maintenance repairs has begun on County parking lots.

Finance Projects

Finance Projects Description

The Finance department capital projects includes: 1) Surplus Shed for the accounting of surplus items; 2) Upgrade of the Oracle R12 Financial System.

Finance Projects – Financials - Expenditures by Project

	FY12 & Prior	FY15 Budget	Project Total
FINANCE-SURPLUS SHED	\$ 1,275	\$ 0	\$ 1,275
ORACLE R12 FINANCIAL INTEGRATE	\$ 0	\$ 250,000	\$ 250,000
Project Total	\$ 1,275	\$ 250,000	\$ 251,275

Finance Projects – Points of Interest

- The Surplus Shed project is completed.
- The BOC approved \$250,000 in funding for the upgrade of the Oracle Financial System.

Fire Department Projects

Fire Department Projects Description

The Department of Fire & Rescue Services provides fire protection as well as Emergency Medical Services (EMS) to the citizens of DeKalb County. Capital projects included construction, maintenance, and repair of fire stations.

Fire Department Projects – Financials - Expenditures by Project

	FY12 & Prior	FY15 Budget	Project Total
FIRE FACILITIES REPAIR	\$ 162,582	\$ 3,104	\$ 165,686
FIRE STATION #10 RENO/EXPN	\$ 889,196	\$ 2	\$ 889,198
FIRE STATION #3	\$ 108,933	\$ 0	\$ 108,933
FIRE STATION NO. 3	\$ 0	\$ 146,951	\$ 146,951
FIRE-BURN BUILDING	\$ 334,067	\$ 8,386	\$ 342,454
FIRE-ESSENTIAL EQUIPMENT	\$ 107,755	\$ 0	\$ 107,755
FIRE-REMOTE ACCESS	\$ 193,000	\$ 0	\$ 193,000
FIRE-UNDERGROUND FUEL TANKS	\$ 202,964	\$ 0	\$ 202,964
Project Total	\$ 1,998,497	\$ 158,443	\$ 2,156,940

Fire Department Projects – Points of Interest

- The Fire Capital funds have been expended.

Fleet Management Projects

Fleet Management Projects Description

The Fleet Management capital projects consist of the Underground Fuel Tanks and Petroleum Fuel Tanks projects, which are needed to meet Federal and State requirements for environmental protection. In 2004, \$70,000 was allocated in the budget for a new vehicle lift system. This new system improved mechanic efficiency & quality considerably. A new maintenance headquarters facility is being constructed on Memorial Drive.

Fleet Management Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
CAR & PICKUP GARAGE- MEMORIAL	\$ 4,393,492	\$ 0	\$ 0	\$ 0	\$ 4,393,492
ELECTRIC VEHICLE CHRG ST	\$ 0	\$ 0	\$ 19,359	\$ 31,842	\$ 51,201
FLEET-LIFT SYSTEM	\$ 70,000	\$ 0	\$ 0	\$ 0	\$ 70,000
FLEET-PETROLEUM FUEL TANKS	\$ 35,558	\$ 0	\$ 0	\$ 10,117	\$ 45,675
FLEET-UNDERGROUND FUEL TANKS	\$ 524,570	\$ (41,570)	\$ 0	\$ 976	\$ 483,976
FLEET-UNDERGROUND STOR.TANKS	\$ 329,221	\$ 54,995	\$ 0	\$ 593	\$ 384,808
Project Total	\$ 5,352,841	\$ 13,425	\$ 19,359	\$ 43,527	\$ 5,429,152

Fleet Management Projects – Points of Interest

- The 2015 budget provides funding for repairs to the Fueling Facility and the purchase of an Emergency Generator.

Geographic Information Systems Projects

Geographic Information Systems Projects Description

The Geographic Information System (GIS) Department is responsible for the development of an integrated GIS, which will link computer maps to information about the sites and facilities that the maps depict. The Department is responsible for managing multi-departmental GIS projects such as Imagery libraries, Base Map, Standardized Street Name and Situs Address databases and Property Ownership database and Boundaries. The Department is responsible for definition of mapping and database standards and ensuring compliance with standards and schedules. The Department provides technical guidance to departments developing spatial data in the definition of GIS project scopes, preparation of Requests for Proposals (RFPs) GIS specifications and quality assurance on data. Assistance is provided to departments with writing mapping specifications, purchasing hardware and software, training staff, customizing software, and production of special projects. In 2004, the department received approval of two projects in the Capital Improvement Projects fund (CIP) that are critical to the development of the County’s Information Technology infrastructure.

Geographic Information Systems Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
EASEMENT IMPROVEMENTS	\$ 0	\$ 22,980	\$ 0	\$ 0	\$ 22,980
GIS-BASE MAPPING UPDATE	\$ 1,462,099	\$ 0	\$ 0	\$ 169,406	\$ 1,631,505
GIS-ZONING, LANDUSE, PROP.MAP.	\$ 1,198,137	\$ 94,712	\$ 92,064	\$ 264,949	\$ 1,649,862
PICTOMETRY IMAGERY	\$ 524,829	\$ 121,165	\$ 121,256	\$ 91	\$ 767,341
Project Total	\$ 3,185,065	\$ 238,857	\$ 213,320	\$ 434,446	\$ 4,071,688

Geographic Information Systems Projects – Points of Interest

- The BOC approved in 2014, an additional \$121,556 for the Pictometry Imagery project and 2015 budget include \$153,000 that is not reflected in the above schedule.

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HOST Capital Outlay Projects

HOST Capital Outlay Projects Description

An amendment to the HOST Ordinance DeKalb County Code, Sections 2-117 through 2-129, allowed HOST funds for capital outlay projects to be included in the normal budgetary process as long as the funds are used for capital projects that are approved by the governing board. Prior to this amendment, HOST funds were distributed evenly among the five (5) commission districts.

HOST Capital Outlay Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
HOST-BK/PED - PERIMETER TRL	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 250,000
19 COUNTYWIDE SIDEWALKS	\$ 3,967,442	\$ 62,782	\$ 44,017	\$ 1,727,224	\$ 5,801,464
2 CMAQ CORRIDORS	\$ 1,061,263	\$ 0	\$ 0	\$ 210,758	\$ 1,272,021
ADA/PED SAFETY UPGRADES	\$ 444,918	\$ 3,959	\$ 5,000	\$ 71,123	\$ 525,000
ALLGOOD RD AT REDAN RD	\$ 817,990	\$ 0	\$ 0	\$ 546	\$ 818,535
ATL-TO-STONE MT.PERIM.COL.BIKE	\$ 238,039	\$ 3,434	\$ 0	\$ 10,244	\$ 251,717
BOULDERCREST RD AT RIVER RD	\$ 490,885	\$ 0	\$ 0	\$ 0	\$ 490,885
BRIARLAKE RD.-BRIAR-LAKESIDE	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 150,000
BROOKHAVEN LCI PEDSTRN SFTY	\$ 0	\$ 6,630	\$ 0	\$ 0	\$ 6,630
BUENA LAKE VISTA DAM	\$ 62,176	\$ 0	\$ 0	\$ 0	\$ 62,176
BUFORD HIGHWAY STREETSCAPE	\$ 710	\$ 0	\$ 0	\$ 0	\$ 710
CANDLER RD STREETSCAPES-PH II	\$ 2,632,718	\$ 404,251	\$ 719,059	\$ 1,367,837	\$ 5,123,865
CENTRAL DR.-ALPINE-RAYS	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 200,000
CHAM DUNWOODY STREETSCAPE	\$ 1,134	\$ 0	\$ 0	\$ 0	\$ 1,134
CHAM.DNWDY HS. TO HARTS MILL	\$ 289,872	\$ 0	\$ 0	\$ 0	\$ 289,872
CLIFTON/N.DECATUR/CLIFTON WAY	\$ 115,550	\$ 0	\$ 0	\$ 39	\$ 115,589
CONGESTION MGT IMPROVEMENT	\$ 245	\$ 0	\$ 0	\$ 0	\$ 245
COVINGTON HWY @ SCARBRGH	\$ 188	\$ 0	\$ 0	\$ 0	\$ 188
COVINGTON HWY PI# 0008288	\$ 88,766	\$ 0	\$ 0	\$ 291,234	\$ 380,000
COVINGTON HWY. SIDEWALKS	\$ 1,214,536	\$ 0	\$ 0	\$ 198,064	\$ 1,412,600
DEEPDENE	\$ 181,610	\$ 0	\$ 0	\$ 18,390	\$ 200,000
DEKALB MED.PKY.-COVING.-MILLER	\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 300,000
DNWDY CLUB DR./HAPPY/GWINNET	\$ 225,000	\$ 0	\$ 0	\$ 0	\$ 225,000
DNWDY CLUB DR/BROOK/HAPPY	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 250,000
DOGWOOD FARM SAFE.IMPROV.	\$ 25,248	\$ 0	\$ 0	\$ 0	\$ 25,248
DOWNTOWN LITHONIA STREETCPE	\$ 51,101	\$ 0	\$ 0	\$ 0	\$ 51,101
DRESDEN/BUFORD HWY/PLAZA	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 150,000
DRESDEN/ELEM.SCH.CROSS	\$ 33,589	\$ 0	\$ 0	\$ 0	\$ 33,589
EMERGENCY BRIDGE	\$ 287,549	\$ 4,908	\$ 219,262	\$ 688,280	\$ 1,200,000
EMORY VILLAGE STREETSCAPE	\$ 4,705,958	\$ (187,718)	\$ 8,197	\$ 701,125	\$ 5,227,562
FELLOWSHIP RD AT IDLEWOOD RD	\$ 2,484,143	\$ 0	\$ 0	\$ 371	\$ 2,484,514
FLAKES MILL @ SOUTH RIVER	\$ 623,878	\$ 0	\$ 0	\$ 1,122	\$ 625,000
FLAKES MILL RD AT RIVER RD	\$ 549,282	\$ 0	\$ 0	\$ 296	\$ 549,578
GDOT-ATLANTA DECATUR TRAIL	\$ 770,204	\$ 0	\$ 0	\$ 115,374	\$ 885,578
GLENWOOD PHASE 1	\$ 1,145,383	\$ 0	\$ 0	\$ 254,617	\$ 1,400,000
GLENWOOD ROAD PHASE 2 (PE)	\$ 294,117	\$ 1,320	\$ 14,044	\$ 90,518	\$ 400,000
GUARD RAIL INSTALLATION	\$ 225,408	\$ 0	\$ 0	\$ 16,042	\$ 241,449
HENDERSON @ MERCER UNV.	\$ 31,484	\$ 0	\$ 0	\$ 0	\$ 31,484
HILLANDALE RD AT FAIRINGTON RD	\$ 458,810	\$ 0	\$ 0	\$ 3,021	\$ 461,832
HOST - North Decatur S/walks	\$ 157,330	\$ 0	\$ 0	\$ 0	\$ 157,330

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HOST Capital Outlay Projects – Financials - Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
HOST - Winters Rd S/walks	\$ 80,000	\$ 0	\$ 0	\$ 0	\$ 80,000
HOST- ARTERIAL PANOLA	\$ 6,853,567	\$ 0	\$ 0	\$ 26,543	\$ 6,880,110
HOST BIKE/PED TRL(ARABIA M)	\$ 1,645,763	\$ 0	\$ 0	\$ 0	\$ 1,645,763
HOST BIKE/PED TRLS(S.FRK)	\$ 2,041,732	\$ 214,253	\$ 32,260	\$ 1,003,034	\$ 3,291,279
HOST D1 ASH DUNWY.JOHN.FER	\$ 2,700	\$ 0	\$ 0	\$ 0	\$ 2,700
HOST D1 TCKER MN ST STRTSCAPE	\$ (16,763)	\$ (269,459)	\$ 0	\$ 0	\$ (286,222)
HOST D1-STRIPING	\$ 4,318	\$ 0	\$ 0	\$ 0	\$ 4,318
HOST D2 -DECATUR RR DEPOT	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 25,000
HOST D3-GLNWD AVE SDWLKS	\$ (117,076)	\$ 4,146	\$ 0	\$ 0	\$ (112,930)
HOST D3-HOSEA/KIRKWOOD STRCPE	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 75,000
HOST D5-COCK @ BORING RD	\$ 134,823	\$ 0	\$ 0	\$ 0	\$ 134,823
HOST Deshon/Rockbridge Rd	\$ 480,508	\$ 0	\$ 0	\$ 6,527	\$ 487,034
HOST MA LOCAL INITIAT	\$ 669,882	\$ 0	\$ 0	\$ 3,320	\$ 673,202
HOST Phillips Rd. S/walk	\$ 357,239	\$ 0	\$ 0	\$ 0	\$ 357,239
HOST-BK/PED-ST. MTN. PH. 1	\$ 191,721	\$ 0	\$ 0	\$ 0	\$ 191,721
HOST-BORING FLAT SHOALS PKWY	\$ 114,394	\$ 0	\$ 0	\$ 278	\$ 114,672
HOST-BROWNS MILL RD @ KLONDIKE	\$ 1,860,421	\$ 0	\$ 0	\$ 34,989	\$ 1,895,410
HOST-CENTRAL DR @ RAYS RD	\$ 106,573	\$ 0	\$ 0	\$ 9,769	\$ 116,343
HOST-CLIFTON SPRGS.SDWLKS	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 65,000
HOST-COLUMBIA DR. SIDEWALKS	\$ 199,516	\$ 0	\$ 0	\$ 0	\$ 199,516
HOST-CONTR PAVE REPR	\$ 1,589,131	\$ 0	\$ 0	\$ 0	\$ 1,589,131
HOST-DOGWOOD FARMS	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 250,000
HOST-EVANS MIL RD REL @ I-20	\$ 445,060	\$ 0	\$ 0	\$ 5,657,798	\$ 6,102,858
HOST-FLAKES MILL SWALKS	\$ 499,172	\$ 0	\$ 0	\$ 15,110	\$ 514,281
HOST-FLAT SHOALS RD ELEMENTARY	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
HOST-FLAT SHOALS RD WHITE MILL	\$ 350,000	\$ 0	\$ 0	\$ 0	\$ 350,000
HOST-GDOT/LAV RD IMPR	\$ 3,859,509	\$ 0	\$ 0	\$ 893,367	\$ 4,752,877
HOST-HAMBRICK RD-APPLE TREE	\$ 190,000	\$ 0	\$ 0	\$ 0	\$ 190,000
HOST-HAYDEN QU RD @ TURNER	\$ 1,263,707	\$ 0	\$ 0	\$ 7,888,286	\$ 9,151,993
HOST-INDIAN CREEK ELEMENTARY	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
HOST-KENSINGTON RD. SCHL	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
HOST-LIT IND BLVD. PH 2	\$ 196,139	\$ 0	\$ 0	\$ 3,861	\$ 200,000
HOST-MARBUT RD @ WELLB	\$ 49,739	\$ 0	\$ 0	\$ 0	\$ 49,739
HOST-MILLER ROAD SDWLKS	\$ 225,000	\$ 0	\$ 0	\$ 0	\$ 225,000
HOST-PANOLA RD THOMPSON	\$ 2,220,159	\$ 108,639	\$ 48,752	\$ 997,450	\$ 3,375,000
HOST-RAINBOW DR @ KELLY CH RD	\$ 391,625	\$ 0	\$ 0	\$ 0	\$ 391,625
HOST-RAINBOW DR-COLUMBIA	\$ 244,947	\$ 0	\$ 0	\$ 0	\$ 244,947
HOST-ROADWAY STRIPING	\$ 147,094	\$ 0	\$ 0	\$ 52,906	\$ 200,000
HOST-ROCKBRIDGE RD. SWALKS	\$ 555,270	\$ 0	\$ 0	\$ 29,218	\$ 584,489
HOST-SALEM RD.MID.SCHL	\$ 497,220	\$ 0	\$ 0	\$ 0	\$ 497,220
HOST-SNAPFINGER WOODS	\$ 350,000	\$ 0	\$ 0	\$ 0	\$ 350,000
HOST-TRANSP PLN	\$ 2,547,914	\$ 0	\$ 0	\$ 343	\$ 2,548,257
HOST-WESLEY CHAPEL ROAD-WESLEY	\$ 79,687	\$ 0	\$ 0	\$ 0	\$ 79,687
HOST-YOUNG RD. & MEADOWBK CH	\$ 224,891	\$ 0	\$ 0	\$ 18,145	\$ 243,035
INTERSECTION IMPROVEMENTS '06	\$ 2,195	\$ 0	\$ 0	\$ 0	\$ 2,195
INTERSECTION/SIDEWALK MATERIAL	\$ 39,384	\$ 0	\$ 0	\$ 0	\$ 39,384
JOHNSON FERRY RD SIDEWALKS	\$ 528,000	\$ 0	\$ 0	\$ 0	\$ 528,000
KENSINGTON RD SDWKS	\$ 112,329	\$ 0	\$ 0	\$ 0	\$ 112,329
KLONDIKE BIKE/PED	\$ 967,193	\$ 0	\$ 0	\$ 150,334	\$ 1,117,527
KNOLLWOOD ELEM. AREA SDWLKS	\$ 200,957	\$ 0	\$ 0	\$ 0	\$ 200,957

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HOST Capital Outlay Projects – Financials – Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
LARP CONTRIBUTIONS	\$ 5,326,746	\$ 408,919	\$ 3,272,542	\$ 0	\$ 9,008,207
LAVISTA ROAD @ FRAZIER RD	\$ 0	\$ 0	\$ 180,000	\$ 0	\$ 180,000
LAVISTA/OAKGROVE	\$ 1,496,338	\$ 1,250,902	\$ 50,311	\$ 913,365	\$ 3,710,916
LITHONIA IND BLVD - PHASE II	\$ 96,803	\$ 0	\$ 0	\$ 0	\$ 96,803
LOCAL MATCH-GDOT SYS.OPS.	\$ 567,339	\$ 0	\$ 0	\$ 236,411	\$ 803,750
LITHONIA IND. BLVD. PH. 1-3	\$ 4,384,000	\$ 75,876	\$ 32,415	\$ 3,705,305	\$ 8,197,596
MAIN ST. PARK-MILLER-S. HAIR	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 50,000
MARKET STREET SIDEWALKS	\$ 51,294	\$ 0	\$ 0	\$ 0	\$ 51,294
MCNAIR HIGH AREA	\$ 125,000	\$ 0	\$ 0	\$ 0	\$ 125,000
MEMORIAL DR @ MEM COLLEG DR	\$ 498,627	\$ 10,560	\$ 469	\$ 48,777	\$ 558,433
MEMORIAL DRIVE STREETSCAPES	\$ 5,181,736	\$ 319	\$ 0	\$ 28,857	\$ 5,210,911
MISC. SIDEWALK & SAFETY PRJS	\$ 0	\$ 0	\$ 0	\$ 520,256	\$ 520,256
MISC. SIDEWALK EXT	\$ 996,430	\$ 0	\$ 0	\$ 3,570	\$ 1,000,000
MORELAND AVE. STREETSCPS	\$ 85,638	\$ 297,948	\$ 0	\$ 199,949	\$ 583,534
N DECATUR AT LULLWATER	\$ 461,796	\$ 0	\$ 0	\$ 652	\$ 462,448
N DECATUR RD AT WINN WAY	\$ 550,000	\$ 0	\$ 0	\$ 0	\$ 550,000
N DRUID HILLS AT CLAIRMONT	\$ 991,861	\$ 0	\$ 0	\$ 12,255	\$ 1,004,115
N. INDAN CREEK @ MEMORIAL COLL	\$ 222,750	\$ 39,179	\$ 0	\$ 265,044	\$ 526,973
N.AVENUE-CHURCH ST.-RAILROAD	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 30,000
NORTHLAKE AREA PED IMPR	\$ 400,000	\$ 0	\$ 0	\$ 100,000	\$ 500,000
NORTHLAKE STREETSCAPES, PH 2	\$ 276,468	\$ 252,529	\$ 63,501	\$ 1,437,307	\$ 2,029,805
OAK GROVE RD-LAVISTA/WOODLEAF	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 200,000
PANGHORN-COUNTRY SQ.-KAHANN/	\$ 411,557	\$ 0	\$ 0	\$ 0	\$ 411,557
PANOLA ROAD AT I-20	\$ 842,418	\$ 0	\$ 0	\$ 63,353	\$ 905,770
PANTHERSVILLE AT BOULDERCREST	\$ 1,517,446	\$ 0	\$ 0	\$ 4,799	\$ 1,522,245
PANTHERSVILLE AT OAKVALE	\$ 192,084	\$ 0	\$ 0	\$ 8,142	\$ 200,226
PATH PRJ MATCHING FUNDS	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
PERIMETER CID	\$ 22,423	\$ 0	\$ 0	\$ 0	\$ 22,423
PH.IV BELTWY PATH	\$ 18,000	\$ 0	\$ 0	\$ 0	\$ 18,000
PHILLIPS RD AT MARBUT RD	\$ 506,808	\$ 0	\$ 0	\$ 29,477	\$ 536,284
PHILLIPS(PH4)-REDAN PARK	\$ 118,916	\$ 0	\$ 0	\$ 0	\$ 118,916
PROGRAM MANAGEMENT SERVICES	\$ 4,762	\$ 0	\$ 0	\$ 0	\$ 4,762
R/W ACQUISITION	\$ 1,538,499	\$ 5,514	\$ 0	\$ 74	\$ 1,544,087
RAINBOW DRIVE SIDEWALKS	\$ 2,094,515	\$ 0	\$ 0	\$ 157,619	\$ 2,252,135
RAYS RD & S. HARISTON SDWALKS	\$ 2,970,126	\$ 0	\$ 34,382	\$ 984,351	\$ 3,988,859
RAYS RD.-MEMORIAL-ABINGDON	\$ 278,481	\$ 0	\$ 0	\$ 0	\$ 278,481
REDAN RD. S.HAIR-ALLGOOD	\$ 249,999	\$ 0	\$ 0	\$ 0	\$ 249,999
RESERVE FOR FUTURE PROJECTS	\$ 0	\$ 0	\$ 0	\$ 31,979	\$ 31,979
RIVER ROAD AT OAKVALE RD	\$ 440,765	\$ 0	\$ 0	\$ 2,455	\$ 443,220
ROCKBRIDGE RD AT MARTIN RD	\$ 101,251	\$ 0	\$ 0	\$ 46	\$ 101,297
ROCKBRIDGE RD.-SCENIC CORR.	\$ 212,179	\$ 70,334	\$ 64,020	\$ 2,093,061	\$ 2,439,594
ROCKBRIDGE@STEWART MILL	\$ 154,110	\$ 0	\$ 0	\$ 8,808	\$ 162,918
S DESHON AT S STONE MTN LITH	\$ 128,046	\$ 0	\$ 0	\$ 0	\$ 128,046
S.INDIAN CK.-ROCK-SABLE	\$ 74,230	\$ 0	\$ 0	\$ 0	\$ 74,230
S.RIV.GREENWAY TRL.	\$ 80	\$ 100	\$ 0	\$ 0	\$ 180
SCHOOL SIGNAGE SAFETY	\$ 143,147	\$ 0	\$ 0	\$ 6,853	\$ 150,000
SCHOOL WARNING LIGHTS	\$ 267,070	\$ 0	\$ 0	\$ 0	\$ 267,070
SECOND AVE.-GLENWD-MACFEE	\$ 185,799	\$ 0	\$ 0	\$ 0	\$ 185,799
SPAULDING DR./FULTON/CH.DNWD)	\$ 109,289	\$ 0	\$ 0	\$ 0	\$ 109,289
STEPHENSON ROAD CORRIDOR	\$ 204,248	\$ 0	\$ 0	\$ 1,071	\$ 205,319

2015 Budget Document – DeKalb County, Georgia

HOST Capital Outlay Projects – Financials - Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
STONE MOUNTAIN LITHONIA TRL	\$ 670,735	\$ 409,801	\$ 85,599	\$ 3,171,021	\$ 4,337,157
STONECREST ARE IMPROVMENTS	\$ 5,061	\$ 0	\$ 0	\$ 11,670	\$ 16,731
STREET LIGHTING SAFETY	\$ 140,736	\$ 0	\$ 0	\$ 9,264	\$ 150,000
TILSON RD-MARK TRAIL-COLLIER	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 250,000
TRAFFIC & INTER CONT DESIGN	\$ 1,787,175	\$ 822	\$ 0	\$ 4,284	\$ 1,792,281
TRAFFIC SIGNALIZATION	\$ 1,571,816	\$ 27,494	\$ 447,994	\$ 427,797	\$ 2,475,100
TRAFFIC STUDY-I-85-N.DRUID	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 50,000
TRAFFIC STUDY-S.STONE MT.	\$ 0	\$ 0	\$ 16,200	\$ 13,800	\$ 30,000
TURNER HILL PKY TO MCDANIEL	\$ 888,039	\$ 151,369	\$ 43,365	\$ 92,227	\$ 1,175,000
UPGRADE TRAFFIC OPS CTR	\$ 30,880	\$ 0	\$ 0	\$ 39,120	\$ 70,000
VALVEDERE PEDESTRIAN BRIDGE	\$ 51,978	\$ 0	\$ 0	\$ 0	\$ 51,978
WARRANTED SIGNAL LOCATIONS	\$ 298,207	\$ 0	\$ 0	\$ 201,218	\$ 499,425
WELLBORN / S STONE MTN LITH RD	\$ 633,163	\$ 3,750	\$ 0	\$ 236,232	\$ 873,145
WESLEY CHAP.-GREG.-COVINGTON	\$ 110,000	\$ 0	\$ 0	\$ 0	\$ 110,000
WINTER CHAP./PEEL/PEACH	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
Project Total	\$ 99,414,031	\$ 3,362,560	\$ 5,381,390	\$ 37,757,965	\$ 145,915,947

HOST Capital Outlay Projects – Points of Interest

- In 2015 and 2014, the contributions were \$0 and \$5,000,000 respectively. There has been a reduction in the HOST funds because of the creation of various cities. The BOC approved the HOST fund to be used for other major projects.

2015 Budget Document – DeKalb County, Georgia

HOST Projects

HOST Projects Description

On March 18, 1997, the DeKalb County voters approved a sales tax referendum. The Homestead Option Sales Tax (HOST) increased the sales tax by one cent effective July 1, 1997. The additional revenue provided up to 100% Homestead Exemption for owner occupied dwellings and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). The initial revenue estimate for the first 18 months was \$133,445,400. The Board of Commissioners appropriated \$26 million in 1997 (estimated to be four months of anticipated receipts). The actual total receipts for 1997 were \$19,554,622. The Board of Commissioners also created 28 time limited positions within various departments to support the HOST Capital Projects Program. Funding for these positions was provided by the sales tax revenue which was appropriated directly to the applicable operating fund.

HOST Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
19 COUNTYWIDE SIDEWALKS	\$ 598,086	\$ 0	\$ 0	\$ 0	\$ 598,086
ALLGOOD RD AT REDAN RD	\$ 17,555	\$ 0	\$ 0	\$ 0	\$ 17,555
BUFORD HIGHWAY STREETSCAPE	\$ 33,269	\$ 0	\$ 0	\$ 0	\$ 33,269
BUFORD HWY. PHASE II	\$ 0	\$ 0	\$ 0	\$ 2,500,000	\$ 2,500,000
BUFORD HWY.PHASE 1	\$ 0	\$ 0	\$ 0	\$ 2,500,000	\$ 2,500,000
CANDLER RD STREETSCAPES-PH II	\$ 125,536	\$ 0	\$ 0	\$ 0	\$ 125,536
CANDLER STREETSCAPES - PH 1	\$ 4,828	\$ 0	\$ 0	\$ 0	\$ 4,828
CHAM DUNWOODY STREETSCAPE	\$ 4,571	\$ 0	\$ 0	\$ 0	\$ 4,571
DOWNTOWN LITHONIA STREETCPE	\$ 1,498,071	\$ 0	\$ 0	\$ 216,828	\$ 1,714,899
E.PONCE DE LEON @ HAMBRICK	\$ 978,141	\$ 0	\$ 0	\$ 12,819	\$ 990,960
E.PONCE DE LEON @ MCCLENDON	\$ 220	\$ 0	\$ 0	\$ 0	\$ 220
FELLOWSHIP RD AT IDLEWOOD RD	\$ 13,204	\$ 0	\$ 0	\$ 0	\$ 13,204
HOST D 2 CAPITAL IMPROV.	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
HOST D 2 EAST HILL STREET	\$ 35,100	\$ 0	\$ 0	\$ 0	\$ 35,100
HOST D 2 STREETSCAPE/FREEDOM	\$ 72,675	\$ 0	\$ 0	\$ 0	\$ 72,675
HOST D 2 STRIPING	\$ 23,571	\$ 0	\$ 0	\$ 0	\$ 23,571
HOST D1 ASH DUNWY.JOHN.FER	\$ 21,333	\$ 0	\$ 0	\$ 5,967	\$ 27,300
HOST D1 DUNWOODY CLB DR	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 30,000
HOST D1 FLOWERS @ N FORK	\$ 8,649	\$ 0	\$ 0	\$ 0	\$ 8,649
HOST D1- MABRY RD SDWLKS	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 150,000
HOST D1 MCCURDY	\$ 484,924	\$ 0	\$ 0	\$ 0	\$ 484,924
HOST D1 MERCER U DR @ N FRK	\$ 97,498	\$ 0	\$ 0	\$ 1,865	\$ 99,362
HOST D1 MERCER UNIV DR	\$ 24,579	\$ 0	\$ 0	\$ 0	\$ 24,579
HOST D1 MISC. DRAIN PROJECTS	\$ 102,920	\$ 0	\$ 0	\$ 0	\$ 102,920
HOST D1 SDWLK/BUF.HWY DRVL	\$ 499,395	\$ 0	\$ 0	\$ 0	\$ 499,395
HOST D1 SDWLKS-CHMBLEE DNWDY	\$ 629,564	\$ 0	\$ 0	\$ 0	\$ 629,564
HOST D1 SPRINGFIELD DR.	\$ 86,764	\$ 0	\$ 0	\$ 0	\$ 86,764
HOST D1 TCKER MN ST STRTSCAPE	\$ 2,744,851	\$ 146,921	\$ 9,870	\$ 2,205,121	\$ 5,106,763
HOST D1 TILLY MILL RD-W	\$ 507,582	\$ 0	\$ 0	\$ 304,198	\$ 811,780
HOST D1 WNTRS CHPL @ DNWDY CLB	\$ 471,565	\$ 0	\$ 0	\$ 2,477	\$ 474,042

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HOST Projects – Financials - Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
19 COUNTYWIDE SIDEWALKS	\$ 598,086	\$ 0	\$ 0	\$ 0	\$ 598,086
ALLGOOD RD AT REDAN RD	\$ 17,555	\$ 0	\$ 0	\$ 0	\$ 17,555
BUFORD HIGHWAY STREETScape	\$ 33,269	\$ 0	\$ 0	\$ 0	\$ 33,269
BUFORD HWY. PHASE II	\$ 0	\$ 0	\$ 0	\$ 2,500,000	\$ 2,500,000
BUFORD HWY.PHASE 1	\$ 0	\$ 0	\$ 0	\$ 2,500,000	\$ 2,500,000
CANDLER RD STREETScapeS-PH II	\$ 125,536	\$ 0	\$ 0	\$ 0	\$ 125,536
CANDLER STREETScapeS - PH 1	\$ 4,828	\$ 0	\$ 0	\$ 0	\$ 4,828
CHAM DUNWOODY STREETScape	\$ 4,571	\$ 0	\$ 0	\$ 0	\$ 4,571
DOWNTOWN LITHONIA STREETScape	\$ 1,498,071	\$ 0	\$ 0	\$ 216,828	\$ 1,714,899
E.PONCE DE LEON @ HAMBRICK	\$ 978,141	\$ 0	\$ 0	\$ 12,819	\$ 990,960
E.PONCE DE LEON @ MCCLENDON	\$ 220	\$ 0	\$ 0	\$ 0	\$ 220
FELLOWSHIP RD AT IDLEWOOD RD	\$ 13,204	\$ 0	\$ 0	\$ 0	\$ 13,204
HOST D 2 CAPITAL IMPROV.	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
HOST D1 WNTRS CHPL-PEEL	\$ 72,087	\$ 0	\$ 0	\$ 0	\$ 72,087
HOST D1-DUNWDY CLUB DR./SDWLK	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 200,000
HOST D1-HENDR. RD.SDWK	\$ 161,136	\$ 0	\$ 0	\$ 1,372	\$ 162,508
HOST D1-LWR VILL HWY@N. ROYAL	\$ 20,880	\$ 0	\$ 0	\$ 0	\$ 20,880
HOST D1-MISC. SIDEWALKS	\$ 308,818	\$ 0	\$ 0	\$ 0	\$ 308,818
HOST D1-MURPHY CAND.STUDY	\$ 794,057	\$ 0	\$ 0	\$ 0	\$ 794,057
HOST D1-STREET LIGHTING	\$ 8,070	\$ 0	\$ 0	\$ 0	\$ 8,070
HOST D1-STRIPING	\$ 8,410	\$ 0	\$ 0	\$ 675	\$ 9,085
HOST D1-WINTER CHAP.@DWDY CLUE	\$ 55,000	\$ 0	\$ 0	\$ 0	\$ 55,000
HOST D2 BRIARCLIFF RD 001	\$ 25,789	\$ 0	\$ 0	\$ 0	\$ 25,789
HOST D2 BRIARCLIFF RD 002	\$ 24,721	\$ 0	\$ 0	\$ 0	\$ 24,721
HOST D2 CLAIRMONT RD DRESDEN	\$ 35,000	\$ 0	\$ 0	\$ 0	\$ 35,000
HOST D2 DCA BRIARWOOD ROAD	\$ 62,620	\$ 0	\$ 0	\$ 0	\$ 62,620
HOST D2 DRESDEN DR	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 30,000
HOST D2 FAIR OAKS RD	\$ 217,608	\$ 0	\$ 0	\$ (2,291)	\$ 215,317
HOST D2 LAVISTA RD	\$ 70,190	\$ 0	\$ 0	\$ 0	\$ 70,190
HOST D2- MISC SDWALK & SAFETY	\$ 74,900	\$ 0	\$ 0	\$ 0	\$ 74,900
HOST D2-BRIARCLIFF-SHERIDAN	\$ 469,334	\$ 0	\$ 0	\$ 0	\$ 469,334
HOST D2-BRIARWD@N.FORK P'TREE	\$ 361,343	\$ 0	\$ 0	\$ 159	\$ 361,502
HOST D2-DRESDEN DRIVE N	\$ 272,941	\$ 0	\$ 0	\$ 839	\$ 273,780
HOST D2-FREEDOM PARK	\$ 48,131	\$ 0	\$ 0	\$ 0	\$ 48,131
HOST D3- ST LIGHTS	\$ 9,523	\$ 0	\$ 0	\$ 0	\$ 9,523
HOST D3-4005 WOBURN DR	\$ 169	\$ 0	\$ 0	\$ 0	\$ 169
HOST D3-BLDRCRT RD & CLT CHR	\$ 26,084	\$ 0	\$ 0	\$ 0	\$ 26,084
HOST D3-BLDRCRT RD @ CONST	\$ 22,310	\$ 0	\$ 0	\$ 0	\$ 22,310
HOST D3-BLDRCRT RD @ KEY RD	\$ 28,488	\$ 0	\$ 0	\$ 0	\$ 28,488
HOST D3-BOULDERCREST @S.RIVER	\$ 53,344	\$ 0	\$ 0	\$ 0	\$ 53,344
HOST D3-BRKT RD @ COOL RD	\$ 30,299	\$ 0	\$ 0	\$ 0	\$ 30,299
HOST D3-CLIFTON SPRG.RD-W	\$ 299,004	\$ 0	\$ 0	\$ 0	\$ 299,004
HOST D3-CLOV/CEDRBK DRG	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
HOST D3-CONT	\$ 36,059	\$ 0	\$ 0	\$ 0	\$ 36,059
HOST D3-DOROTHY DRIVE	\$ 73,000	\$ 0	\$ 0	\$ 0	\$ 73,000
HOST D3-FAY RD @ TRY HILL	\$ 16,779	\$ 0	\$ 0	\$ 0	\$ 16,779
HOST D3-FELL RD @ IDLEWD RD	\$ 0	\$ 0	\$ 0	\$ 8,798	\$ 8,798
HOST D3-FLAT SHOALS@DOOLITTLE	\$ 26,683	\$ 0	\$ 0	\$ 0	\$ 26,683
HOST D3-FLINTWOOD DRIVE	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 50,000
HOST D3-GLNWD AVE SDWLKS	\$ 2,068,380	\$ 323,803	\$ 247,454	\$ 1,944,622	\$ 4,584,259

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HOST Projects – Financials - Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
HOST D3-GLNWD RD @ MEADW LN	\$ 21,278	\$ 0	\$ 0	\$ 0	\$ 21,278
HOST D3-GLNWD RD @ S. COL PL	\$ 9,906	\$ 0	\$ 0	\$ 0	\$ 9,906
HOST D3-MCAF RD @ SEC AVE	\$ 14,020	\$ 0	\$ 0	\$ 0	\$ 14,020
HOST D3-MEM DR IMPR	\$ 44,547	\$ 0	\$ 0	\$ 0	\$ 44,547
HOST D3-MILTON ST@ PONCE	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 25,000
HOST D3-N DECATR @ E. PONC	\$ 52,447	\$ 0	\$ 0	\$ 0	\$ 52,447
HOST D3-PENNINGTON PLACE	\$ 38,892	\$ 0	\$ 0	\$ 0	\$ 38,892
HOST D3-STRIPING	\$ 10,008	\$ 0	\$ 0	\$ 0	\$ 10,008
HOST D3-TERRY MILL RD-S	\$ 2,731	\$ 0	\$ 0	\$ 81	\$ 2,812
HOST D3-THOMAS RD	\$ 1,473	\$ 0	\$ 0	\$ 0	\$ 1,473
HOST D4 CENTRAL DR/ HAMBRICK	\$ 22,806	\$ 0	\$ 0	\$ 0	\$ 22,806
HOST D4 MEMORIAL DR. IMPROV.	\$ 155,884	\$ 0	\$ 0	\$ 0	\$ 155,884
HOST D4 N. INDIAN CRK/IND. CRK	\$ 45,000	\$ 0	\$ 0	\$ 0	\$ 45,000
HOST D4 N. INDIAN CRK/MEM DR	\$ 45,000	\$ 0	\$ 0	\$ 0	\$ 45,000
HOST D4 NO. DESHON @ ROCKBRDG	\$ 28,630	\$ 0	\$ 0	\$ 0	\$ 28,630
HOST D4 NORTHERN AVE S/W	\$ 204,363	\$ 0	\$ 0	\$ 0	\$ 204,363
HOST D4 PHILLIPS RD SOUTH	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
HOST D4 REDAN & MARTIN	\$ 34,159	\$ 0	\$ 0	\$ 0	\$ 34,159
HOST D4 STREET LIGHTS	\$ 29,191	\$ 0	\$ 0	\$ 0	\$ 29,191
HOST D4 STRIPING	\$ 7,855	\$ 0	\$ 0	\$ 0	\$ 7,855
HOST D4 WALKER @ S. STN MTN	\$ 24,110	\$ 0	\$ 0	\$ 0	\$ 24,110
HOST D4 WELLBORN /STN.MTN.LITH	\$ 83,539	\$ 0	\$ 0	\$ 0	\$ 83,539
HOST D4-HAMBRICK RD.SDWKS.	\$ 201,595	\$ 0	\$ 0	\$ 0	\$ 201,595
HOST D4-MONTREAL RD.SDWKS.	\$ 392,817	\$ 0	\$ 0	\$ 0	\$ 392,817
HOST D4-PANOLA@I-20/FARRING.	\$ 45,844	\$ 0	\$ 0	\$ 0	\$ 45,844
HOST D4-RAY'S RD@ MAXEY HIL-L	\$ 49,370	\$ 0	\$ 0	\$ 0	\$ 49,370
HOST D4-STEVENSON@S.DESHON	\$ 115,498	\$ 0	\$ 0	\$ 15,679	\$ 131,177
HOST D5 2300 PEBBLE ROCK W.	\$ 3,388	\$ 0	\$ 0	\$ 0	\$ 3,388
HOST D5 ARABIA PARK	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 40,000
HOST D5 BOULDRCRST RD @ RVR RD	\$ 44,659	\$ 0	\$ 0	\$ 0	\$ 44,659
HOST D5 COLUMBIA ROAD	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 200,000
HOST D5 D0GWOOD FARM RD-E	\$ 84,673	\$ 0	\$ 0	\$ (79,673)	\$ 5,000
HOST D5 KELY CHPL RD @ RNBW DR	\$ 23,299	\$ 0	\$ 0	\$ 0	\$ 23,299
HOST D5 MCAF RD@ SHANON RDG CT	\$ 2,198	\$ 0	\$ 0	\$ 0	\$ 2,198
HOST D5 PANOLA WOODS DR.-W	\$ 54,328	\$ 0	\$ 0	\$ (6,000)	\$ 48,328
HOST D5 RAINBOW/KELLEY CHAP	\$ 70,000	\$ 0	\$ 0	\$ 0	\$ 70,000
HOST D5 WESLEY CHAPEL RD-W	\$ 299,637	\$ 4,953	\$ 4,629	\$ 0	\$ 309,219
HOST D5-BORING RD @ FLT SHLS	\$ 9,906	\$ 0	\$ 0	\$ 0	\$ 9,906
HOST D5-BORING RD.-KELLY CHAP.	\$ 19,446	\$ 0	\$ 0	\$ 0	\$ 19,446
HOST D5-BOULDERCREST @PANTHERS	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 30,000
HOST D5-COCK @ BORING RD	\$ 587,125	\$ 0	\$ 0	\$ 40,625	\$ 627,749
HOST D5-PANOLA@ROCK SPRINGS	\$ 328,780	\$ 0	\$ 0	\$ 0	\$ 328,780
HOST D5-PANT @ RVR RD	\$ 135,090	\$ 0	\$ 0	\$ 289	\$ 135,378
HOST D5-ST LIGHTS	\$ 35,464	\$ 0	\$ 0	\$ 0	\$ 35,464
HOST D5-STRIPING	\$ 37,820	\$ 0	\$ 0	\$ 21,174	\$ 58,994
HOST D5-TS-RIVER RD @WALDROP	\$ 31,241	\$ 0	\$ 0	\$ 0	\$ 31,241
HOST- R & D PIPE ACCOUNT	\$ 266,838	\$ 0	\$ 0	\$ 0	\$ 266,838
HOST R & D-SANDSTONE-GRAVEL	\$ 124,842	\$ 0	\$ 0	\$ 0	\$ 124,842
HOST/PARKS/REPAIR & RENOVATION	\$ 10,180	\$ 0	\$ 0	\$ 18,585	\$ 28,765
HOST-ADA IMP-CONSULTANT	\$ 58,356	\$ 0	\$ 0	\$ 0	\$ 58,356

2015 Budget Document – DeKalb County, Georgia

HOST Projects – Financials - Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
HOST-ADA IMPROVEMENTS	\$ 116,964	\$ 0	\$ 0	\$ 0	\$ 116,964
HOST-ARABIA MTN. PROP.ACQ.	\$ 1,031,660	\$ 0	\$ 0	\$ 0	\$ 1,031,660
HOST-ARTS CENTER/MATHIS DAIRY	\$ 3,041,429	\$ 0	\$ 0	\$ 0	\$ 3,041,429
HOST-BRDG/BRWD@N.FORK P'TREE	\$ 199,217	\$ 0	\$ 0	\$ 515	\$ 199,732
HOST-CITIZENS DRAIN.PROG.	\$ 98,139	\$ 0	\$ 0	\$ 0	\$ 98,139
HOST-EVANS MIL RD REL @ I-20	\$ 4,349	\$ 0	\$ 0	\$ 0	\$ 4,349
HOST-FLOWERS RD-N. P'TREE CRK	\$ 184,654	\$ 0	\$ 0	\$ 0	\$ 184,654
HOST-GRTA AGREEMENT	\$ 1,800,000	\$ 0	\$ 0	\$ 0	\$ 1,800,000
HOST-II/ROCKBRIDGE @STEPHENSON	\$ 69,886	\$ 0	\$ 0	\$ 0	\$ 69,886
HOST-IS-CASE MGMT. SYSTEM	\$ 161,548	\$ 0	\$ 0	\$ 0	\$ 161,548
HOST-IS-IMAGINING SYSTEM	\$ 40,934	\$ 0	\$ 0	\$ 0	\$ 40,934
HOST-IS-TELEPHONE SYS.UPGRADE	\$ 375,069	\$ 0	\$ 0	\$ 75,013	\$ 450,082
HOST-LYNWOOD PARK IMP./OSBORN	\$ 1,250,709	\$ 0	\$ 0	\$ 95,302	\$ 1,346,011
HOST-P/COUNTY ROADS	\$ 250,248	\$ 0	\$ 0	\$ 0	\$ 250,248
HOST-PM-PBS&J AMD#5 98-7325	\$ 19,445	\$ 0	\$ 0	\$ 0	\$ 19,445
HOST-RECONSTRUCT TENNIS COURT	\$ 107,042	\$ 0	\$ 0	\$ 0	\$ 107,042
HOST-RESER. FOR FUTURE APPROP.	\$ 1,800,000	\$ 0	\$ 0	\$ 3,500	\$ 1,803,500
INTERSECTION/SIDEWALK MATERIAL	\$ 1,080	\$ 0	\$ 0	\$ 0	\$ 1,080
KENSINGTON RD SDWKS	\$ 930,028	\$ 0	\$ 0	\$ 431,393	\$ 1,361,421
LITHONIA IND BLVD - PHASE I	\$ 216,569	\$ 0	\$ 0	\$ 0	\$ 216,569
LITHONIA STREETSCAPE	\$ 1,276,369	\$ 0	\$ 0	\$ 750,417	\$ 2,026,786
LOVELESS DR IMPROVEMENT	\$ 172,392	\$ 0	\$ 0	\$ 2,948	\$ 175,340
MEMORIAL DRIVE STREETSCAPES	\$ 147,474	\$ 0	\$ 0	\$ 0	\$ 147,474
N. INDAN CREEK @ MEMORIAL COLL	\$ 0	\$ 0	\$ 36,452	\$ 0	\$ 36,452
NORRIS LAKE WAY	\$ 330	\$ 0	\$ 0	\$ 0	\$ 330
PANTHERSVILLE AT BOULDERCREST	\$ (7,549)	\$ 0	\$ 0	\$ 0	\$ (7,549)
PERIMETER CENTER PARKWAY	\$ 9,059,109	\$ 0	\$ 0	\$ 2,313,588	\$ 11,372,696
PERIMETER CID	\$ 27,037,341	\$ 0	\$ 138,100	\$ 1,209,039	\$ 28,384,480
PROGRAM MANAGEMENT SERVICES	\$ 2,188,758	\$ 0	\$ 0	\$ 2,109	\$ 2,190,867
ROCKBRIDGE RD AT MARTIN RD	\$ (42,451)	\$ 0	\$ 0	\$ 0	\$ (42,451)
SNAPFINGER ROAD WIDENING	\$ 590,444	\$ 49,082	\$ 0	\$ 1,550,197	\$ 2,189,722
TRAFFIC & INTER CONT DESIGN	\$ 36,262	\$ 0	\$ 0	\$ 0	\$ 36,262
WARRANTED SIGNAL LOCATIONS	\$ 0	\$ 0	\$ 575	\$ 0	\$ 575
WESLEY CHAPEL & I 20	\$ 48,079	\$ 0	\$ 1,921	\$ 0	\$ 50,000
Project Total	\$ 71,944,368	\$ 524,759	\$ 439,001	\$ 16,148,228	\$ 89,056,355

HOST Projects – Points of Interest

- The additional funding for this program has been done through Georgia Department of Transportation (GDOT).

HUD Section 108 Loan Projects

HUD Section 108 Loan Projects Description

In October 2008, the BOC approved the acceptance of the HUD 108 Section Loan that allows the County to fund the construction of three CIP projects: The South DeKalb Community/Senior Center, North DeKalb Community/Senior Center, and Central DeKalb Senior Center.

HUD Section 108 Loan Projects – Financials – Expenditures by Project

	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
CENTRAL DEKALB SENIOR CENTER	\$ 1,697,039	\$ 3,375,573	\$ 428,977	\$ 5,501,589
NORTH DEKALB COMMUNITY CT	\$ 1,317,033	\$ 899,060	\$ 1,508,340	\$ 3,724,433
SOUTH DEKALB SENIOR COMMUNITY	\$ 2,439,265	\$ 735,321	\$ 839,428	\$ 4,014,014
Project Total	\$ 5,453,336	\$ 5,009,955	\$ 2,776,746	\$ 13,240,036

HUD Section 108 Loan Projects – Points of Interest

- The Central DeKalb Senior Center held its Grand Opening, February 2, 2015. South DeKalb Senior Center is 96% completed and North DeKalb Senior Center is 70% completed.

2015 Budget Document – DeKalb County, Georgia

Information Technology Projects

Information Technology Projects Description

The capital projects budget for the Information Technology Department includes funding for acquisitions and major system upgrades and equipment. These are areas that have proven to be the most critical to the Country's infrastructure and day to day operations.

Information Technology Projects – Financials – Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
AIX CONSOLIDATION HARDWARE	\$ 345,589	\$ 0	\$ 0	\$ 4,411	\$ 350,000
APPLICATION SUPPORT	\$ 0	\$ 0	\$ 0	\$ 205,490	\$ 205,490
INTRGRT CRIMINAL JUSTICE SYS	\$ 390,475	\$ 0	\$ 35,000	\$ 29,680	\$ 455,155
IS - DATACENTER / SWITCHES	\$ 0	\$ 1,438,441	\$ 356,235	\$ 205,325	\$ 2,000,000
IS - TYLER CAMA	\$ 1,000,000	\$ 694,800	\$ 254,802	\$ 189,413	\$ 2,139,015
IS CLERK OF SUP. TECH	\$ 664,255	\$ 0	\$ 0	\$ 0	\$ 664,255
IS CONSULTING SERVICES	\$ 5,166,542	\$ 1,575	\$ 13,425	\$ 18,458	\$ 5,200,000
IS DATA STORAGE	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 200,000
IS GE CAP TAX ASS/CLERK SUP	\$ 4,322,223	\$ 0	\$ 0	\$ 4,614	\$ 4,326,837
IS- MACHINE ROOM IMPROV.	\$ 6,975	\$ 0	\$ 0	\$ 0	\$ 6,975
IS ORACLE ADV PROCUREMENT SU.	\$ 0	\$ 0	\$ 300,823	\$ 297,177	\$ 598,000
IS SAMS CONVERSION	\$ 379,460	\$ 0	\$ 0	\$ 20,540	\$ 400,000
IS WINDOW SERVER	\$ 198,266	\$ 0	\$ 0	\$ 1,734	\$ 200,000
IS-2002 CTIP PURCHASES	\$ 797,366	\$ 0	\$ 0	\$ 2,634	\$ 800,000
IS-2003 CTIP PURCHASES	\$ 544,539	\$ 0	\$ 0	\$ 20,636	\$ 565,175
IS-APS/FMIS SYSTEM	\$ 13,301,986	\$ 0	\$ 0	\$ 0	\$ 13,301,986
IS-AUTO. PURCH. PROCEDURES	\$ 523,400	\$ 0	\$ 0	\$ 0	\$ 523,400
IS-CASE MGMT. RELEASE 4.0	\$ 160,000	\$ 0	\$ 0	\$ 0	\$ 160,000
IS-CASE MGMT.-RECORDERS CT	\$ 439,750	\$ 0	\$ 0	\$ 0	\$ 439,750
IS-COMBINED BILLING	\$ 893,145	\$ 0	\$ 0	\$ 61,856	\$ 955,000
IS-CONSOLIDATED PURCHASE	\$ 2,310,443	\$ 8,275	\$ 4,000	\$ 65,356	\$ 2,388,074
IS-IMAGINING-RECORDER'S COURT	\$ 591,436	\$ 0	\$ 0	\$ 2,742	\$ 594,177
IS-I-NET PHASE II & III	\$ 2,083,620	\$ 0	\$ 729,568	\$ 31,933	\$ 2,845,121
IS-JAIL MGMT. SYSTEM	\$ 716,203	\$ 0	\$ 0	\$ 0	\$ 716,203
IS-KRONOS LEASE PURCHASE	\$ 598,649	\$ 0	\$ 0	\$ 0	\$ 598,649
IS-NETWORK BACKUP STOR.	\$ 391,563	\$ 0	\$ 0	\$ 10,073	\$ 401,636
IS-PC LIFECYCLE REPLACEMENT	\$ 2,000,403	\$ 0	\$ 0	\$ 14,409	\$ 2,014,812
IS-PROP. APPRAIS. SYSTEM	\$ 248,543	\$ 0	\$ 0	\$ 1,457	\$ 250,000
MIGRATION MICROSOFT OFFICE 365	\$ 0	\$ 0	\$ 637,933	\$ 156,577	\$ 794,510
OASIS - MAINFRAME MIGR.	\$ 2,896,652	\$ 24,136	\$ 210,074	\$ 149,200	\$ 3,280,063
SECURITY INFO & EVENT MGT	\$ 0	\$ 0	\$ 205,435	\$ 0	\$ 205,435
STATE CT CSE MGT & FIN SYS	\$ 534,336	\$ 0	\$ 0	\$ 8,163	\$ 542,499
TAX ASSESSOR SYSTEM(COLORADO)	\$ 465,203	\$ 0	\$ 0	\$ 34,797	\$ 500,000
Project Total	\$ 42,171,022	\$ 2,167,227	\$ 2,747,296	\$ 1,536,674	\$ 48,622,218

Information Technology Projects – Points of Interest

- \$695,000 was recently allocated for various projects to include the Oracle Advance Procurement suite; the IT re-location project; and the enterprise vault migration.
- All projects are geared toward providing the latest and more efficient technology for DeKalb County.

Libraries Projects

Libraries Projects Description

Funding has been provided from the General Fund for projects to expand Library facilities, general maintenance and to replace computers. In 2014, the BOC approved funding for repairs of the HVAC system.

Libraries Projects – Financials - Expenditures by Project

	FY12 & Prior	FY15 Budget	Project Total
HVAC	\$ 0	\$ 158,000	\$ 158,000
LIBRARY-SITE EXPANSION	\$ 225,000	\$ 0	\$ 225,000
PC REFRESH PROGRAM	\$ 283,465	\$ 12,987	\$ 296,452
Project Total	\$ 508,465	\$ 170,987	\$ 679,452

Libraries Projects – Points of Interest

- The 2015 budget includes funding for the Decatur Library parking deck. The funding for the parking deck is not reflected in the above schedule

Non-Departmental Projects

Non-Departmental Projects Description

The Non-Departmental department was activated in 2014 to account for Capital projects that are assets to the County overall service delivery to the citizens and employees of the County.

Non-Departmental Projects – Financials - Expenditures by Project

	FY15 Budget	Project Total
BUILDING PRESERVATION	\$ 78,000	\$ 78,000
Project Total	\$ 78,000	\$ 78,000

Non-Departmental Projects – Points of Interest

- The Building Preservation projects were approved to account for indirect cost associated with maintenance of facilities.
- In 2015 budget, the BOC approved \$2.3 million from the Tax Allocation District fund for Capital Improvement in those areas. Also, included was \$937,500 for Tourism development in the County. The above schedule does not reflect the 2015 allocation.

Parks Projects

Parks Projects Description

The Parks & Recreation capital projects program is responsible for the improvement of existing parks and athletic fields, the acquisition and development of new park lands, the repairing, renovation and construction of recreation centers, youth sports association facilities, and swimming pools. Most of the park development, facility renovation, and swimming pool construction is contracted out to private companies, while much of the design and minor construction is accomplished in-house.

Parks Projects – Financials - Expenditures by Project

	FY12 & Prior	FY15 Budget	Project Total
PARKS-BROOK RUN IMPROV.	\$ 38,000	\$ 0	\$ 38,000
PARKS-DAVID-ARABIA MT. PRSVE	\$ 5,241	\$ 0	\$ 5,241
PARKS-DEARBORN PARK	\$ 60,000	\$ 15,000	\$ 75,000
PARKS-DNR/ARABIA MT. DAVID	\$ 9,761	\$ 239	\$ 10,000
PARKS-DNR/HIDDEN ACRES PARK	\$ 102,619	\$ 62,381	\$ 165,000
PARKS-DNR/HIDDEN RPLCE 100767	\$ 62,146	\$ 12,854	\$ 75,000
PARKS-EPD-NON-POINT SOURCE	\$ 3,306	\$ 136,237	\$ 139,543
PARKS-GRESHAM PICNIC PAVIL.	\$ 0	\$ 11,348	\$ 11,348
PARKS-LYNWOOD B-BALL CTS.	\$ 0	\$ 20,000	\$ 20,000
PARKS-REDAN CONCESSION STAND	\$ 0	\$ 18,750	\$ 18,750
PARKS-REPAIRS & RENOVATIONS	\$ 2,000	\$ 0	\$ 2,000
Project Total	\$ 283,073	\$ 276,809	\$ 559,882

Parks Projects – Points of Interest

- Most of the capital projects funded in recent years have been for contractual purchase and installation items, or small design and construction jobs, with little, if any, impact on the departmental operating budget. These projects have enhanced the County’s Human Services primary goal.

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Planning Projects

Planning Projects Description

The Planning capital projects provides for potential growth and redevelopment in areas across the County. Projects includes: Upgrades to permitting system and Livable Center Initiative (LCI) studies conducted at various locations in the County.

Planning Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
ARC/LCI CANLER FLAT SHOALS PKY	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
ARC/LCI-STONECREST	\$ 0	\$ 122,000	\$ 0	\$ 3,000	\$ 125,000
ARC-MEDLINE LCI	\$ 0	\$ 0	\$ 146,450	\$ 3,550	\$ 150,000
BOH MALP	\$ 2,002	\$ 615,000	\$ (154)	\$ 0	\$ 616,848
CDBG SUPPLM KENSINGTON LCI/TOD	\$ 54,790	\$ 0	\$ 0	\$ 12,210	\$ 67,000
PERMITTING SYSTEM IMPRVMTS	\$ 0	\$ 0	\$ 0	\$ 308,330	\$ 308,330
WESLEY CHAPEL RD LCI	\$ 99,725	\$ 23	\$ 0	\$ 253	\$ 100,000
Project Total	\$ 256,517	\$ 737,023	\$ 146,296	\$ 327,343	\$ 1,467,178

Planning Projects – Points of Interest

- The 2015 budget provides funding of \$247,489 for Hansen system.

Police Projects

Police Projects Description

The Police capital projects included the renovation of existing police stations and precinct, firing range improvements, and upgrades for technology equipment.

Police Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
CDBG SOUTH PRECINCT BLDG	\$ 1,471,412	\$ 1,834,129	\$ 6,195	\$ 145,306	\$ 3,457,042
FIRE-BURN BUILDING	\$ 134,872	\$ 0	\$ 0	\$ 0	\$ 134,872
MODULAR CLASSROOM	\$ 278,518	\$ 0	\$ 0	\$ 166	\$ 278,684
POLICE-EQUIP.-TECH	\$ 47,906	\$ 0	\$ 0	\$ 0	\$ 47,906
POLICE-FIRING RANGE IMPROVEMEN	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 50,000
RENOVATIONS@BOBBY BURGESS	\$ 146,114	\$ 0	\$ 0	\$ 133	\$ 146,246
Project Total	\$ 2,128,822	\$ 1,834,129	\$ 6,195	\$ 145,605	\$ 4,114,750

Police Projects – Points of Interest

- Projects have been completed.

Public Safety & Judicial Facility Authority Projects

Public Safety & Judicial Facility Authority Projects Description

In 2004, the County established the Public Safety and Judicial Facilities Authority, which consisted of a five member board for the purpose of issuing revenue bonds for new Public Safety and Judicial facilities. The bond issue of \$50,000,000 was used for the purchase of a Police and Fire headquarters building, renovation of existing fire and police stations and precincts; a Police & Fire centralized warehouse, and the renovation of the Courthouse.

Public Safety & Judicial Facility Authority Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
CALLAWAY HVAC	\$ 0	\$ 51,400	\$ 0	\$ 879	\$ 52,279
COPS-COURTHOUSE RENOVATION	\$ 297,673	\$ 0	\$ 0	\$ 0	\$ 297,673
PA&J AUTH.-POLICE STATIONS	\$ 712,600	\$ 0	\$ 0	\$ 0	\$ 712,600
PS&J AUTH.-EQUIP.& MAIN. FAC.	\$ 6,494,543	\$ 1,323	\$ 0	\$ 0	\$ 6,495,866
PS&J AUTH.-FIRE STATIONS	\$ 2,101,172	\$ 0	\$ 0	\$ 0	\$ 2,101,172
PS&J-AUTH.CONTINGENCY	\$ 206,448	\$ 688	\$ 0	\$ 0	\$ 207,135
PS&J-AUTH.-POL./FIRE WAREHSE.	\$ 88,350	\$ 0	\$ 0	\$ 0	\$ 88,350
PS&J-AUTH-COURTHSE.RENOV.	\$ 13,024,934	\$ 180,741	\$ 16,209	\$ 423,445	\$ 13,645,329
PS-J AUTH.-POL.&FIRE HEADQTRS	\$ 35,360,689	\$ 0	\$ 0	\$ 705	\$ 35,361,394
Project Total	\$ 58,286,408	\$ 234,151	\$ 16,209	\$ 425,029	\$ 58,961,797

Public Safety & Judicial Facility Authority Projects – Points of Interest

- Projects approved for this fund are completed

Public Works Projects

Public Works Projects Description

This grant was awarded to the County to assist with various projects that were affecting by the 2009 flood.

Public Works Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	Project Total
2009 FLOOD PROJECTS	\$ 2,483,163	\$ 6,456	\$ 2,489,618
Project Total	\$ 2,483,163	\$ 6,456	\$ 2,489,618

Public Works Projects – Points of Interest

- This project is completed and all reporting requirements have been meet.

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Roads & Drainage Projects

Roads & Drainage Projects Description

The Roads and Drainage capital projects are utilized for; paving and re-paving roads, drainage improvements, providing for necessary utility relocations, and making improvements to departmental operating facilities. Traditionally, funding for these improvements has been appropriated in the Capital Projects Fund, coming primarily from the general fund, MARTA, GDOT and transfers from other funds.

Roads & Drainage Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
CHAM.-MANDENHALL ST. & N. PEA	\$ 4,104	\$ 0	\$ 0	\$ 0	\$ 4,104
DCA /FLOOD PRONE HOMES	\$ 3,944,278	\$ 0	\$ 0	\$ 2,491,254	\$ 6,435,532
DORAVILLE MARTA STATION ROADS	\$ 6,987,358	\$ 0	\$ 0	\$ 5,732,313	\$ 12,719,672
E. DECATUR GRNWAY TRL	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
GEMA-FPH-MCJENKINS	\$ 116,363	\$ 0	\$ 0	\$ 0	\$ 116,363
HAZARD MITIGATION-3-14-00	\$ 0	\$ 0	\$ 0	\$ 96,100	\$ 96,100
LARP CONTRIBUTIONS	\$ 7,800,986	\$ (253,817)	\$ 2,469,623	\$ 9,641,000	\$ 19,657,791
LMIG 2014	\$ 0	\$ 0	\$ 0	\$ 2,150,000	\$ 2,150,000
MARTA/SAM'S CROSS BRDG	\$ 72,765	\$ 0	\$ 0	\$ 2,235	\$ 75,000
R & D SPEED HUMPS PROGRAM	\$ 214,216	\$ 0	\$ 0	\$ 43,171	\$ 257,387
RESURF./BERKLEY RD./AVONDALE	\$ 14,852	\$ 0	\$ 0	\$ 0	\$ 14,852
RESURF.AVONDALE-CLAREN.	\$ 35,785	\$ 0	\$ 0	\$ 0	\$ 35,785
RESURF.CAPTAIN, CARMEL, HILD	\$ 22,495	\$ 0	\$ 0	\$ 0	\$ 22,495
RESURF.COLD SPR/JANICE	\$ 18,642	\$ 0	\$ 0	\$ 0	\$ 18,642
RESURF.LITHONIA-IDA ST.@ROGERS	\$ 9,605	\$ 0	\$ 0	\$ 0	\$ 9,605
RESURFACE-HARTS/JOHN FERRY/CH.	\$ 7,552	\$ 0	\$ 0	\$ 0	\$ 7,552
TUCKER & ST MTN CID	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 200,000
Project Total	\$ 19,249,002	\$ (253,817)	\$ 2,469,623	\$ 20,456,073	\$ 41,920,881

Roads & Drainage Projects – Points of Interest

- DeKalb has received \$3.4 million in 2014 and 2015 for the LMIG program. The 2015 is not reflected in the schedule above.

2015 Budget Document – DeKalb County, Georgia

Sanitation Projects

Sanitation Projects Description

The Sanitation Department is a self-supporting enterprise, any county funds required to meet its capital obligations are from the Sanitation Fund.

Sanitation Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
ADMINISTRATION BUILDING	\$ 237,726	\$ 0	\$ 0	\$ 0	\$ 237,726
ARRA ADMINISTRATION	\$ 5,670	\$ 0	\$ 0	\$ 0	\$ 5,670
ARRA CNG FUELING STATION	\$ 6,767,119	\$ (57,793)	\$ 0	\$ 0	\$ 6,709,326
BUFORD PLANT ROOF	\$ 17,619	\$ 0	\$ 0	\$ 0	\$ 17,619
BUFORD RED LIGHT PROJECT	\$ 7,815	\$ 0	\$ 0	\$ 0	\$ 7,815
CENTRAL TRANSFER STATION	\$ 24,163,940	\$ 0	\$ 0	\$ 0	\$ 24,163,940
Closure 2A Cell	\$ 15,156,020	\$ 884,443	\$ 0	\$ 2,511,707	\$ 18,552,171
CONSTRUCTION PHASE II	\$ 7,305,412	\$ 0	\$ 0	\$ 0	\$ 7,305,412
Crematory	\$ 753,661	\$ 0	\$ 0	\$ 0	\$ 753,661
CRYMES LANDFILL	\$ 995,678	\$ 0	\$ 0	\$ 779,322	\$ 1,775,000
ENVIRONMENTAL GAS COLLTN SVC	\$ 0	\$ 0	\$ 0	\$ 999,508	\$ 999,508
GASLINE RELOCATION	\$ 357,445	\$ 0	\$ 0	\$ 0	\$ 357,445
Green Energy Project	\$ 5,363,143	\$ 0	\$ 0	\$ 0	\$ 5,363,143
LAND ACQUISITION	\$ 8,060	\$ 20,561	\$ 0	\$ 0	\$ 28,621
LINECREST ROAD EXTENSION	\$ 764,397	\$ 0	\$ 0	\$ 144	\$ 764,541
MAJOR MODS PHASE 3 AND 4	\$ 5,040,729	\$ 0	\$ 0	\$ 284,646	\$ 5,325,375
METHANE EXTRACTION	\$ 1,851,658	\$ 0	\$ 0	\$ 0	\$ 1,851,658
MULTI-USE TRAIL	\$ 1,666,462	\$ 0	\$ 0	\$ 0	\$ 1,666,462
North Transfer Station	\$ 1,851,485	\$ 7,800	\$ 129,408	\$ 592	\$ 1,989,285
PHASE III UNIT I	\$ 28,562,892	\$ 0	\$ 0	\$ 0	\$ 28,562,892
Phase III Unit III	\$ 10,484,824	\$ 2,221,785	\$ 0	\$ 0	\$ 12,706,609
ROGERS LAKE PROPERTY	\$ 303,483	\$ 0	\$ 15,616	\$ 0	\$ 319,099
Sanitation MIS	\$ 209,794	\$ 13,321	\$ 11,231	\$ 10,790	\$ 245,137
Sem Land Eng	\$ 4,442,043	\$ 18,583	\$ 0	\$ 33,651	\$ 4,494,276
Sem Land Mon	\$ 2,702,161	\$ 789,646	\$ 952,806	\$ 745,153	\$ 5,189,766
SEMINOLE LAND ACQUISTION	\$ 1,712,764	\$ 0	\$ 0	\$ 211,500	\$ 1,924,264
SOUTH LOT FACILITY	\$ 286,160	\$ 0	\$ 0	\$ 0	\$ 286,160
STIMULUS ADMINISTRATION	\$ 45,977	\$ 0	\$ 0	\$ 154,023	\$ 200,000
STORMWATER MANAGEMENT	\$ 43,363	\$ 0	\$ 0	\$ 0	\$ 43,363
VEH AND EQUIP REFUEL	\$ 546,422	\$ 0	\$ 0	\$ 0	\$ 546,422
Project Total	\$ 121,653,920	\$ 3,898,347	\$ 1,109,061	\$ 5,731,038	\$ 132,392,365

Sanitation Projects – Points of Interest

- In 2015 the BOC approved the agreement with Atlanta Gas Light CNG infrastructure program. Atlanta Gas and Light awarded a \$1.2 million grant to DeKalb County that allows Atlanta Gas Light to install a CNG Compression Station.
- The BOC approved a \$6 million in 2015, for the GEFA loan to allow the purchase and the implementation the new Sanitation Residential Collection Containerizations services.

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- A total of \$1 million was transferred from Sanitation Enterprise funds into Sanitation Capital projects.

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Stormwater Management Projects

Stormwater Management Projects Description

The Stormwater Utility CIP Fund is a self-supporting enterprise. Any county funds required to meet its capital obligations come from the stormwater assessment fee. In 2005, the Fund was created and \$10,000,000 was transferred from the Stormwater Utility Fund. Additionally, funding has been received from local municipalities and federal and state agencies for stormwater related projects.

Stormwater Management Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
11-HUNTING, SCOTT& RIDERWOOD	\$ 2,797,663	\$ 0	\$ 0	\$ 426,480	\$ 3,224,144
1558 EDINBURGH DR	\$ 0	\$ 0	\$ 110,000	\$ 0	\$ 110,000
2009 FLOOD PROJECTS	\$ 0	\$ 0	\$ 0	\$ 1,080,382	\$ 1,080,382
3 N.FRK PCHTR GEMA RFCPJ0GA-07	\$ 1,137,088	\$ 0	\$ 0	\$ 0	\$ 1,137,088
4 HMSGEMA PDMC-PJ04GA-07-006	\$ 776,352	\$ 0	\$ 0	\$ 667	\$ 777,019
9 N.FORK PEH CRK GEMA FMAPJ407	\$ 2,940,160	\$ 0	\$ 0	\$ 57,318	\$ 2,997,478
CITY LITHONIA	\$ 15,320	\$ 84,851	\$ 0	\$ 15,935	\$ 116,106
CITY OF CLARKSTON	\$ 32,696	\$ 20,003	\$ 0	\$ 47,301	\$ 100,000
CORPS OF ENG (ARRA) PARTICIPAT	\$ 1,303,900	\$ (202,734)	\$ 0	\$ 202,734	\$ 1,303,900
CTY OF CHAMBLEE DRAINAGE PRJS	\$ 179,558	\$ 410,043	\$ 0	\$ 1,504	\$ 591,105
CTY OF CLARKSTON LAKE IMPRVMNT	\$ 286,118	\$ 0	\$ 0	\$ 28,882	\$ 315,000
DORAVILLE DRAINAGE PRJS	\$ 679,622	\$ 10,631	\$ 10,100	\$ 209,417	\$ 909,770
DREW VALLEY AREA STRMWTR FAC.	\$ 2,775,841	\$ 0	\$ 0	\$ 52,943	\$ 2,828,784
FEMA FMAPJ04GAFY2006-005 3HOMS	\$ 1,062,082	\$ 0	\$ 0	\$ 35,268	\$ 1,097,350
FEMA PDMC-PJ-04-GA-2006-002	\$ 3,255,927	\$ 0	\$ 0	\$ 301,035	\$ 3,556,961
GANSBR FEMA- RFCPJ2006	\$ 2,259,792	\$ 0	\$ 0	\$ 170,145	\$ 2,429,937
GEMA PDMC-PJ-04-GA-2005-002	\$ 4,295,075	\$ 0	\$ 0	\$ 188	\$ 4,295,263
GEMA-PDMC-PJ-04-GA-2010-001	\$ 0	\$ 0	\$ 1,788,298	\$ 586,862	\$ 2,375,160
HMGP-1686-0009	\$ 484,148	\$ 1,813	\$ 50,380	\$ 1,069,059	\$ 1,605,400
INSP MUNCPL SEP STRMWTR MS4	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 500,000
JACKSON SQ FEMA PDMC10/25/2005	\$ 6,059,706	\$ 0	\$ 0	\$ 366,366	\$ 6,426,072
MATCH/ENGINEERS STDY	\$ 1,274,225	\$ 0	\$ 0	\$ 32,275	\$ 1,306,500
PINE LAKE WATERSED IMPROVMNT	\$ 1,348	\$ 0	\$ 0	\$ 138,653	\$ 140,000
REHAB-STORWATER PIPES & STRUC.	\$ 1,996,637	\$ 0	\$ 0	\$ 283,363	\$ 2,280,000
SEMBLER STREAM BANK STABIZATN	\$ 78,487	\$ 0	\$ 0	\$ 108,513	\$ 187,000
STMWATER-FEMA FPH MATCH	\$ 257,530	\$ 0	\$ 0	\$ 819,447	\$ 1,076,977
STORM DRAIN. SYSTEM CONSTR.	\$ 357,885	\$ 0	\$ 0	\$ 142,115	\$ 500,000
STORM.MGMT.FAC. PHASE 1	\$ 229,152	\$ 0	\$ 0	\$ 33,457	\$ 262,609
STORMWATER-RESERVE FOR APPROP.	\$ 14,444	\$ 0	\$ 0	\$ 28,111	\$ 42,555
STREAMBANK REPAIRS-NRCS/GEMA	\$ 123,078	\$ 0	\$ 0	\$ 0	\$ 123,078
TWIN BROTHERS LAKE FLOODPLN	\$ 374,407	\$ 0	\$ 0	\$ 25,593	\$ 400,000
Project Total	\$ 35,548,240	\$ 324,608	\$ 1,958,778	\$ 6,264,011	\$ 44,095,637

Stormwater Management Projects – Points of Interest

- Stormwater Capital fund receives funding from local municipalities and other agencies that enters into an inter-governmental with DeKalb County to provide stormwater related services.
- Georgia Emergency Management Agency (GEMA) awarded the County \$1.3 million, to assist in the elimination of flood zone properties and create green space initiatives.

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Transportation Projects

Transportation Projects Description

The Transportation capital projects are utilized for constructing new roads, obtaining right-of-way (ROW) for road improvements, installing traffic signals, bridge improvements, providing for necessary utility relocations, and making improvements to departmental operating facilities. Traditionally, funding for these improvements has been appropriated in the Capital Projects Fund, coming primarily from State contracts, MARTA, and transfers from other funds. However, the majority of funding for Transportation projects since 1997 has occurred within the HOST capital projects fund and through Georgia Department of Transportation (GDOT).

Transportation Projects – Financials – Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
2002-CD-LUDOVIE LANE SDWLKS	\$ 98,124	\$ 0	\$ 0	\$ 0	\$ 98,124
ALLGOOD RD AT REDAN RD	\$ 4,936	\$ 0	\$ 0	\$ 0	\$ 4,936
ARABIA MTN TRAIL - PHASE 1	\$ 1,125,000	\$ 0	\$ 0	\$ 0	\$ 1,125,000
ARC LCI NORTH DRUID HILLS RD	\$ 138,000	\$ 0	\$ 0	\$ 0	\$ 138,000
ARC/LCI TUCKER STUDY	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 75,000
ASHF DUNWDY @ NANCY CRE	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 400,000
AVONDALE MIDDLE SCHOOL	\$ 143,120	\$ 0	\$ 0	\$ 0	\$ 143,120
BOULDERCREST RD @S RIVE	\$ 300,570	\$ 0	\$ 0	\$ 0	\$ 300,570
BROOKHAVEN LCI PEDSTRN SFTY	\$ 61,135	\$ 3,540	\$ 0	\$ 518,696	\$ 583,370
BUENA LAKE VISTA DAM	\$ 1,488,044	\$ 0	\$ 0	\$ 3,135	\$ 1,491,179
BUFORD HIGHWAY STREETSCAPE	\$ 1,568,835	\$ 0	\$ 0	\$ 63,073	\$ 1,631,908
CANDLER STREETSCAPES - PH 1	\$ 1,263,312	\$ 0	\$ 0	\$ 16,753	\$ 1,280,065
CD/CITIZENS DRAINAGE PROGRAM	\$ 316,424	\$ 0	\$ 0	\$ 0	\$ 316,424
CD-BUFORD HIGWAY SDWLK	\$ 46,590	\$ 0	\$ 0	\$ 0	\$ 46,590
CHAM DUNWOODY STREETSCAPE	\$ 1,712,993	\$ 0	\$ 0	\$ 1,254,367	\$ 2,967,361
CLIFTON RD. BRIDGE CSX	\$ 0	\$ 0	\$ 0	\$ 1,600,000	\$ 1,600,000
COMPREHENSIVE TRNSPRATN PLAN	\$ 76,000	\$ 1,029,000	\$ 240,000	\$ 0	\$ 1,345,000
COVENTRY QUITE ZONE	\$ 374,067	\$ 0	\$ 0	\$ 11,568	\$ 385,635
COVINGTON HWY @ SCARBRGH	\$ 1,426,770	\$ 0	\$ 0	\$ 25,712	\$ 1,452,481
DCA-ZONOLITE/BRIARCLIFF	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
DEEPPENE PARK	\$ 1,114,885	\$ 0	\$ 0	\$ 0	\$ 1,114,885
DESMOND DR. SIDEWALK	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 500,000
DOT/MURP CANDL LK-DEEPE	\$ 1,463,813	\$ 0	\$ 0	\$ 0	\$ 1,463,813
DOT-COVINGTON-EVANS MILL	\$ 0	\$ 0	\$ 0	\$ 35,395	\$ 35,395
DOT-PERIMETER CID INTER/SW	\$ 1,250,000	\$ 0	\$ 0	\$ 0	\$ 1,250,000
E.PONCE DE LEON @ HAMBRICK	\$ 760	\$ 0	\$ 0	\$ 0	\$ 760
E.PONCE DE LEON @ MCCLENDON	\$ 1,564,421	\$ 0	\$ 0	\$ 196	\$ 1,564,617
EAST LAKE RD QUITE ZONE	\$ 0	\$ 0	\$ 0	\$ 189,365	\$ 189,365
GDOT ROW BUFORD HWY	\$ 0	\$ 0	\$ 0	\$ 9,950	\$ 9,950
GDOT-STONE MT. INDUST.PARK	\$ 67,116	\$ 0	\$ 0	\$ 49,204	\$ 116,320
HOST D1 TCKER MN ST STRTSCAPE	\$ 0	\$ 269,459	\$ 0	\$ 0	\$ 269,459
HOST D2 LAVISTA RD	\$ 4,809	\$ 0	\$ 0	\$ 0	\$ 4,809
HOST D3-FELL RD @ IDLEWD RD	\$ 10,671	\$ 0	\$ 0	\$ 0	\$ 10,671
HOST-HAYDEN QU RD @ TURNER	\$ 3,250	\$ 0	\$ 0	\$ 0	\$ 3,250
INTERSEC.COV. HWY@PHILLIPS	\$ 0	\$ 0	\$ 0	\$ 110,261	\$ 110,261

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Transportation Projects - Financials - Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
INTERSECTION IMPROVEMENTS '06	\$ 1,811	\$ 0	\$ 0	\$ 0	\$ 1,811
INTERSECTION/SIDEWALK MATERIAL	\$ 2,119,531	\$ 0	\$ 0	\$ 41,641	\$ 2,161,172
KENILWORTH LAKE DAM	\$ 675,771	\$ 0	\$ 0	\$ 0	\$ 675,771
LAKE HEARN/PERIMTR SUMMIT PKY	\$ 0	\$ 1,516,077	\$ 1,672,782	\$ 81,645	\$ 3,270,504
LEED-SOUTH ARTS CTR	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 500,000
LITHONIA IND BLVD - PHASE I	\$ 2,105,218	\$ 0	\$ 0	\$ 1,507,813	\$ 3,613,031
LITHONIA IND BLVD - PHASE II	\$ 1,959,614	\$ 0	\$ 0	\$ 3,786,493	\$ 5,746,107
LYNWOOD PARK REVITALIZATION	\$ 258,416	\$ 0	\$ 0	\$ 21,322	\$ 279,738
MAJ ARTERIAL ROAD IMPROVEMENT	\$ 1,332	\$ 0	\$ 0	\$ 0	\$ 1,332
MARTA BUFORD TRFFIC SGNL CNTRL	\$ 0	\$ 0	\$ 0	\$ 508,060	\$ 508,060
MEMORIAL DRIVE STREETSCAPES	\$ 3,445,317	\$ 0	\$ 0	\$ 0	\$ 3,445,317
N. DRUID HILLS OFF SYSM SFETY	\$ 0	\$ 0	\$ 97,728	\$ 300,092	\$ 397,820
OLMSTED LINEAR PARK	\$ 800,000	\$ 0	\$ 0	\$ 0	\$ 800,000
PARK AVE- NEW P'TR-BUFORD	\$ 0	\$ 0	\$ 0	\$ 350,000	\$ 350,000
PERIMETER CID	\$ (180)	\$ 0	\$ 0	\$ 0	\$ (180)
R & D SPEED HUMPS PROGRAM	\$ 28,910	\$ 0	\$ 0	\$ 0	\$ 28,910
ROCKBRIDGE RD PRJ 0008401	\$ 594,736	\$ 81,461	\$ 0	\$ 1,328,726	\$ 2,004,924
S.RIV.GREENWAY TRL.	\$ 1,395,684	\$ 1,005	\$ 258,907	\$ 2,839,223	\$ 4,494,820
SAFETY ACTION PLAN	\$ 86,825	\$ 0	\$ 0	\$ 105,051	\$ 191,875
SCOTT BLVD PEDESTAN IMPRVMNTS	\$ 0	\$ 0	\$ 0	\$ 60,000	\$ 60,000
SHOAL CREEK TRL PH1	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 300,000
SIDEWALKS-PERIMETER CENTER	\$ 439,316	\$ 0	\$ 0	\$ 0	\$ 439,316
SOUTH RIVER TRL III	\$ 652,736	\$ 408,311	\$ 0	\$ 91,689	\$ 1,152,736
STONE MOUNTAIN TRL VI	\$ 0	\$ 0	\$ 0	\$ 600,000	\$ 600,000
STONE MTN / ATLANTA TRAIL	\$ 611,487	\$ 0	\$ 0	\$ 188,513	\$ 800,000
SW KENGTN FM REDN TO MEMORIAL	\$ 0	\$ 0	\$ 0	\$ 400,000	\$ 400,000
TRAFFIC & INTER CONT DESIGN	\$ 38,023	\$ 0	\$ 0	\$ 0	\$ 38,023
TRAFFIC SIGNLS FOR SR8 & SR141	\$ 48,311	\$ 102,500	\$ 0	\$ 39,189	\$ 190,000
TRANS. MAJOR R.O.W. PURCHASES	\$ 962,121	\$ 0	\$ 0	\$ (3)	\$ 962,118
TRANS.-ROAD IMPROV.RESERVE	\$ 0	\$ 0	\$ 0	\$ 35,153	\$ 35,153
TRANS.-ROCKBRIDGE OVER SNAP	\$ 237,466	\$ 0	\$ 0	\$ 0	\$ 237,466
TRANS.-STORMWATER SAMPLING	\$ 19,656	\$ 0	\$ 0	\$ 0	\$ 19,656
TS/BRIARCLIFF RD. @ MARCUS	\$ 13,160	\$ 0	\$ 0	\$ 0	\$ 13,160
TS/CANDL RD SIGNAL SYS	\$ 62,156	\$ 0	\$ 0	\$ 83,466	\$ 145,622
TS/CHAM DUNWDY SIGNAL SYS	\$ 17,296	\$ 0	\$ 0	\$ 33,819	\$ 51,115
TS/CHAM TCKR RD & CUM	\$ 10,591	\$ 0	\$ 0	\$ 4,677	\$ 15,268
TS/CHAM.TUCKER/I-285	\$ 126,623	\$ 0	\$ 0	\$ 2,468	\$ 129,091
TS/CHAMB - DUNWDY RD @ GRAM	\$ 4,658	\$ 0	\$ 0	\$ 0	\$ 4,658
TS/CHURCH ST@CLAIRMONT OAKS	\$ 26,286	\$ 0	\$ 0	\$ 0	\$ 26,286
TS/CLAIRMT RD @ CENTURY CE	\$ 5,400	\$ 0	\$ 0	\$ 0	\$ 5,400
TS/DOT/WINTERS CHAPEL-OAKCLIFF	\$ 79,206	\$ 0	\$ 0	\$ 3,805	\$ 83,011
TS/D'TWN DECATUR SIG SYS	\$ 0	\$ 0	\$ 0	\$ 40,438	\$ 40,438
TS/E PONCE DE LEON / SCOTT	\$ 44,400	\$ 0	\$ 0	\$ 219,572	\$ 263,971
TS/E PONCE DE LEON @ RCK MTN	\$ 115,250	\$ 0	\$ 0	\$ 0	\$ 115,250
TS/E PONCE DE LEON AVE @	\$ 0	\$ 0	\$ 0	\$ 29,024	\$ 29,024
TS/E PONCE DE LEON AVE @ I	\$ 0	\$ 0	\$ 0	\$ 10,084	\$ 10,084
TS/E. PONCE DE LEON @ RAYS	\$ 9,917	\$ 0	\$ 0	\$ 6,622	\$ 16,539
TS/EQUIPMENT-TRAFFIC SIGNALS	\$ 1,117,282	\$ 0	\$ 0	\$ 302,903	\$ 1,420,185
TS/LAVISTA RD. SIGN.SYST.	\$ 0	\$ 0	\$ 0	\$ 16,384	\$ 16,384
TS/LAWR HWY (LYNBRN. L	\$ 4,375	\$ 0	\$ 0	\$ 0	\$ 4,375

2015 Budget Document – DeKalb County, Georgia

Transportation Projects – Financials – Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
TS/MEMORIAL DR MARTA BRT	\$ 413,997	\$ 0	\$ 0	\$ 162,596	\$ 576,593
TS/N DRUID HILLS RD SIGN	\$ 0	\$ 0	\$ 0	\$ 110,053	\$ 110,053
TS/NEW TRAF SIGNALS	\$ 94,921	\$ 0	\$ 0	\$ 0	\$ 94,921
TS/NO. DECATUR RD & LAWR	\$ 15,598	\$ 0	\$ 0	\$ 15,305	\$ 30,903
TS/PANOLA RD / I-20 SIG SYS	\$ 49,207	\$ 0	\$ 0	\$ 41,986	\$ 91,193
TS/P'TREE IND P'TREE RD	\$ 208,900	\$ 0	\$ 0	\$ 75,512	\$ 284,412
TS/ROCKBRIDGE RD	\$ 10,700	\$ 0	\$ 0	\$ 74,598	\$ 85,298
TS/SR124/RK CHAPEL RD @ MADD	\$ 0	\$ 0	\$ 0	\$ 41,223	\$ 41,223
TS/SR124/RK CHAPEL RD @ PLEA	\$ 0	\$ 0	\$ 0	\$ 17,024	\$ 17,024
TS/TRAF IMPR/MARTA/REARR FAC/	\$ 0	\$ 0	\$ 0	\$ 120,465	\$ 120,465
TS/TRAF SIGNAL UPGRD	\$ 1,592,867	\$ 38,406	\$ 69,311	\$ 145,179	\$ 1,845,763
TS/TRAFFIC CONTROL CNTR	\$ 8,236	\$ 0	\$ 0	\$ 0	\$ 8,236
TS/WES CHAPEL RD & I-20 SIGN	\$ 47,145	\$ 0	\$ 0	\$ 56,793	\$ 103,938
TSI/LAVISTA ROAD	\$ 217,029	\$ 0	\$ 0	\$ 19,620	\$ 236,648
TWN BRTHRS LK TO ATL STN MT TL	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
WIDNG BOLDCAST I285 T LINECRST	\$ 405,910	\$ 0	\$ 0	\$ 401,790	\$ 807,701
Project Total	\$ 38,392,526	\$ 3,449,760	\$ 2,338,728	\$ 18,507,018	\$ 62,688,032

Transportation Projects – Points of Interest

- Large jobs are contracted out due to lack of staffing or technical expertise, particularly in the area of drainage. Small jobs are performed in house by regular personnel.

Urban Redevelopment Authority Community Development Projects

Urban Redevelopment Authority Community Development Projects Description

The construction of the Family Protection Center was approved in the URA agreement. The center will provide a safe place for victims of sexual assault, domestic violence, child abuse, elder abuse and human trafficking opened Thursday in Tucker.

Urban Redevelopment Authority Community Development Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
URA-FAMILY PROTECTION CENTER	\$ 164,665	\$ 71,865	\$ 250,340	\$ 492,418	\$ 979,289
Project Total	\$ 164,665	\$ 71,865	\$ 250,340	\$ 492,418	\$ 979,289

Urban Redevelopment Authority Community Development Projects – Points of Interest

- The Family Protection project is completed. The victims of neglect to human trafficking now have a central place to receive countless services and one-on-one care from highly skilled professionals.

Urban Redevelopment Authority Police Projects

Urban Redevelopment Authority Police Projects Description

The construction of the North Police Precinct was approved in the URA agreement. In 2010 the BOC approved to transfer the funding for the North Police Precinct to the construction the Animal Shelter.

Urban Redevelopment Authority Police Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY15 Budget	Project Total
ANIMAL SERVICES CENTER	\$ 0	\$ 6,250	\$ 2,674,091	\$ 2,680,341
URA-NORTH POLICE PRECINCT RELO	\$ 147,590	\$ 0	\$ 0	\$ 147,590
Project Total	\$ 147,590	\$ 6,250	\$ 2,674,091	\$ 2,827,931

Urban Redevelopment Authority Police Projects – Points of Interest

- The construction of a new Animal Shelter has begun.

Urban Redevelopment Authority Recorders Court Projects

Urban Redevelopment Authority Recorders Court Projects Description

The renovation and expansion of Recorders Court was approved in the Urban Redevelopment Authority (URA) agreement. The improvements to Recorder’s Court were to enhanced customer service and make the court the largest e-court (with paperless, electronic filing) in Georgia. In addition to the implementation of Benchmark, a new case management system, to improve efficiency, Recorder’s Court added two public kiosks in its lobby of the Bobby Burgess Building. The kiosks are an easy option for DeKalb County residents to bypass long cashier lines, look up and pay citations quicker.

Urban Redevelopment Authority Recorders Court Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
ANIMAL SERVICES CENTER	\$ 0	\$ 10,272	\$ 61,797	\$ 0	\$ 72,069
URA-RECORDERS COURT RENOVATIO	\$ 1,166,835	\$ 1,812,345	\$ 210,107	\$ 926,821	\$ 4,116,108
Project Total	\$ 1,166,835	\$ 1,822,617	\$ 271,904	\$ 926,821	\$ 4,188,177

Urban Redevelopment Authority Recorders Court Projects – Points of Interest

- The Recorders Court renovation project is completed.

2015 Budget Document – DeKalb County, Georgia

Water & Sewer 2011 Series A Revenue Bonds Projects

Water & Sewer 2011 Series A Revenue Bonds Projects Description

The Water and Sewer 2011 Revenue Bond issues relates to construction projects. The County's treatment plants, as well as thousands of miles of water and sewer pipes, have required significant repairs and upgrades. Extensive work has been necessary to address aged conditions, satisfy tightening federal and state regulations for water and wastewater.

Water & Sewer 2011 Series A Revenue Bonds Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
ABESTOS CEMENT (A/C) LINE REPL	\$ 1,019,455	\$ 1,672,029	\$ 11,483,182	\$ 11,807,406	\$ 25,982,072
ABESTOS CEMENT LINE REPL - 1 P	\$ 0	\$ 3,602,900	\$ 2,990,749	\$ 2,831,518	\$ 9,425,166
ADD'L CLEAR WELLS & PUMPING ST	\$ 1,225,311	\$ 68,073	\$ 68,073	\$ 638,543	\$ 2,000,000
ANNUAL ENGINEERING CONTRACT	\$ 244,559	\$ 3,254,557	\$ 2,287,160	\$ 0	\$ 5,786,275
CANDLER RD. WATER MAIN REPL	\$ 0	\$ 679,265	\$ 1,378,441	\$ 1,205,770	\$ 3,263,476
CLOSED-CIRCUIT TV INSP	\$ 0	\$ 345,601	\$ 2,622,347	\$ 1,554,600	\$ 4,522,548
HYPOCHLORITE GEN. (CONSTR.)	\$ 0	\$ 0	\$ 2,982,507	\$ 17,493	\$ 3,000,000
LIFT STATION UPGRADES	\$ 0	\$ 0	\$ 0	\$ 1,027,000	\$ 1,027,000
MANHOLE REH (2012-13)	\$ 0	\$ 0	\$ 1,856,927	\$ 81,191	\$ 1,938,118
N. SHALLOWFORD RD BP ST	\$ 0	\$ 2,550,599	\$ 618,177	\$ 15,902	\$ 3,184,678
ORACLE BILLING SYS	\$ 178,408	\$ 269,489	\$ 56,295	\$ 5,868,164	\$ 6,372,355
PIPE BURSTING (2012-13)	\$ 0	\$ 0	\$ 11,900	\$ 1,988,100	\$ 2,000,000
POLE BRIDGE WWTP EXP - CONSTR	\$ 577,321	\$ 559,465	\$ 0	\$ 18,952,029	\$ 20,088,815
RAW WATER PUMP STATION & LINE	\$ 0	\$ 794,940	\$ 131,682	\$ 0	\$ 926,622
RELINING	\$ 0	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000
ROADHAVEN BLDG FUND	\$ 140,311	\$ 476,196	\$ 13,785	\$ 435,814	\$ 1,066,105
SCOTT BLVD WATER REPL PH 1	\$ 0	\$ 0	\$ 0	\$ 6,000,000	\$ 6,000,000
SEW MAP & MANHOLE INSP STUDY	\$ 0	\$ 2,963,795	\$ 2,757,055	\$ 9,317,220	\$ 15,038,070
SNAPFINGER WWTP EXP - PH 1	\$ 1,546,363	\$ 4,902,228	\$ 2,825,560	\$ 909,357	\$ 10,183,508
SNAPFINGER WWTP EXP - PH 2	\$ 385,888	\$ 814,550	\$ 7,866,182	\$ 216,295,789	\$ 225,362,409
SNAPFINGER WWTP EXP CONST MGM	\$ 0	\$ 277,958	\$ 1,563,977	\$ 12,094,884	\$ 13,936,819
TANK REPAIR & PAINTING	\$ 609,200	\$ 70,400	\$ 0	\$ 0	\$ 679,600
TILLY MILL BOOSTER PUMPING	\$ 0	\$ 315,063	\$ 971,606	\$ 763,028	\$ 2,049,697
WATER HYDR MODELING	\$ 0	\$ 0	\$ 0	\$ 6,000,000	\$ 6,000,000
WATER REUSE PROJECTS PLN.	\$ 0	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000
WATERSHED IMPROVEMENT PROJECT	\$ 0	\$ 10,993	\$ 1,009,935	\$ 0	\$ 1,020,928
WATERWASTE HYDR MODELING	\$ 0	\$ 60,242	\$ 504,629	\$ 3,435,128	\$ 4,000,000
Project Total	\$ 5,926,816	\$ 23,688,341	\$ 44,000,167	\$ 308,238,935	\$ 381,854,259

Water & Sewer 2011 Series A Revenue Bonds Projects – Points of Interest

- 2015 active projects include: Candler Road Water Main, Pepperwood Lift Station, Royal Atlanta Lift Station, Perimeter Park Lift Station, Stonecrest Sewer Upgrade project, Superior Avenue Water Main, Mt. Vernon Road Waterline replacement, Eastland Road Waterline replacement, and Elam Road Waterline replacement project.

Water & Sewer Capital Personnel Projects

Water & Sewer Capital Personnel Projects Description

The Capital Personnel Project was created to account for personnel that manages and assists with capital projects for the Water & Sewer department. In 2014, it was decided that personnel should be budgeted and tracked within a separate project.

Water & Sewer Capital Personnel Projects – Financials - Expenditures by Project

	FY14 Unaud	FY15 Budget	Project Total
CAPITAL & GRANTS PERSONNEL	\$ 129	\$ 85,983	\$ 86,112
Project Total	\$ 129	\$ 85,983	\$ 86,112

Water & Sewer Capital Personnel Projects – Points of Interest

- Additional personnel may increase funding in the future.

2015 Budget Document – DeKalb County, Georgia

Water & Sewer Bonds Projects

Water & Sewer Bonds Projects Description

The Water and Sewerage Construction Fund was created in 1990 to account for expenditures made from the proceeds of the 1990, 1993 and 2011 Revenue Bond issues, and local government contributions associated with the construction projects. Payments from the Construction Fund are made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the County's annual budget process.

Water & Sewer Bonds Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
ANNUAL ENGINEERING CONTRACT	\$ 105,050	\$ 0	\$ 0	\$ 0	\$ 105,050
ANNUAL WATER CST CONTRACT	\$ 4,946	\$ 0	\$ 0	\$ 0	\$ 4,946
COMPREHENSIVE SSES PROG	\$ 799,345	\$ 1,335,079	\$ 0	\$ 54,011	\$ 2,188,435
COST OF ISSUANCE	\$ 1,193,518	\$ 0	\$ 0	\$ 0	\$ 1,193,518
COUNTY MAIN RENEWALS	\$ 71,136	\$ 0	\$ 0	\$ 0	\$ 71,136
FILTER PLANT EXPANSION	\$ 169,498,675	\$ 98,113	\$ 0	\$ 66,090	\$ 169,662,878
FILTER PLANT RESERVOIRS	\$ 49,382,416	\$ 0	\$ 0	\$ 42,280	\$ 49,424,697
FIRELINES	\$ 208	\$ 0	\$ 0	\$ 0	\$ 208
GDOT IMPROV	\$ 2,414,159	\$ 73,405	\$ 0	\$ 12,436	\$ 2,500,000
GDOT IMPROVEMENTS	\$ 57,436	\$ 0	\$ 0	\$ 0	\$ 57,436
INDIAN CREEK RELIEF SEWER	\$ 5,866,122	\$ 0	\$ 0	\$ 0	\$ 5,866,122
ISIS EQUIPMENT/CONTRACTS	\$ 2,490	\$ 0	\$ 0	\$ 0	\$ 2,490
MANHOLE RAISING CONTRACT	\$ 2,209	\$ 0	\$ 0	\$ 0	\$ 2,209
MISC SEWER INSPECTIONS	\$ 24,365	\$ 0	\$ 0	\$ 0	\$ 24,365
N FORK PEACHTREE RELIEF SEWER	\$ 5,740,531	\$ 0	\$ 0	\$ 0	\$ 5,740,531
NANCY CREEK TUNNEL	\$ 53,948,799	\$ 0	\$ 0	\$ 0	\$ 53,948,799
POLE BRIDGE AEROBIC DIGESTER	\$ 10,628,199	\$ 0	\$ 0	\$ 0	\$ 10,628,199
RAW WATER PUMP STATION & LINE	\$ 56,867,493	\$ 5,704	\$ 19,606	\$ 1,581,156	\$ 58,473,959
RESERVE - APPROPRIATION	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 5,000
ROADHAVEN ANNEX BUILDING	\$ 2,601,508	\$ 104,845	\$ 10,930	\$ 52,475	\$ 2,769,758
ROADHAVEN RENOVATIONS	\$ 47,390	\$ 10,610	\$ 0	\$ 0	\$ 58,000
RZEDB-LWR CROOKER CRK LFT STAT	\$ 0	\$ 0	\$ 0	\$ 3,101,971	\$ 3,101,971
RZEDB-STNCRST SNTARY SWR IMPRV	\$ 17,650	\$ 0	\$ 0	\$ 24,512,042	\$ 24,529,692
S FORK PEACHTREE RELIEF SEWER	\$ 10,973,053	\$ 0	\$ 0	\$ 0	\$ 10,973,053
SERV. LATERAL MAINS & REHAB	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 500,000
SEWER REN - INTERGOVERNMTL	\$ 4,390,804	\$ 0	\$ 0	\$ 109,196	\$ 4,500,000
SEWER REN - SNAPFINGER	\$ 8,518,858	\$ 326,060	\$ 463,429	\$ 860,949	\$ 10,169,297
SEWER SERVICE LINES	\$ 69,802	\$ 0	\$ 0	\$ 0	\$ 69,802
SNAPFINGER EQUALIZATION TANK	\$ 7,036,182	\$ 0	\$ 0	\$ 0	\$ 7,036,182
Snapfinger Rotary Press	\$ 3,570,336	\$ 939,645	\$ 0	\$ 415,328	\$ 4,925,309
Snapfinger Safety Repairs	\$ 663,879	\$ 0	\$ 0	\$ 168,526	\$ 832,405
SOUTHEAST LIFT STATIONS	\$ 6,341,606	\$ 1,174,102	\$ 368,885	\$ 2,169,261	\$ 10,053,853
SUBDIVISIONS & WATER MAIN EXT	\$ 12,241	\$ 0	\$ 0	\$ 0	\$ 12,241
SURETY BONDS	\$ 1,871,314	\$ 0	\$ 0	\$ 0	\$ 1,871,314
SYSTEM ASSESSMENT & REHAB	\$ 720,830	\$ 345,440	\$ 59,532	\$ 343,038	\$ 1,468,840

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Water & Sewer Bonds Projects – Financials – Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
UNDERWRITERS DISCOUNT	\$ 1,751,751	\$ 0	\$ 0	\$ 0	\$ 1,751,751
VETERANS HOSP RELIEF SEWER	\$ 5,231,438	\$ 0	\$ 0	\$ 0	\$ 5,231,438
WASTEWATER TREATMENT FAC	\$ 32,951,764	\$ 48,236	\$ 0	\$ 0	\$ 33,000,000
WATER METER INSTALLATIONS	\$ 9,162	\$ 0	\$ 0	\$ 0	\$ 9,162
WATER METER REPLACEMENTS	\$ 48,386	\$ 0	\$ 0	\$ 0	\$ 48,386
WATER SERVICE LINE RENEWALS	\$ 55,410	\$ 0	\$ 0	\$ 0	\$ 55,410
Project Total	\$ 443,990,461	\$ 4,461,239	\$ 922,382	\$ 33,493,758	\$ 482,867,841

Water & Sewer Bonds Projects – Points of Interest

- The County has recently adopted the 2011 Master Bond Resolution. This bond (Series 2011A/B) will finance the acquisition, construction and equipping of certain improvements to the County’s water and sewerage system.
- The capital cost associated with the operation of the water & sewer system will be impacted by the consent decree issued by the U.S. Attorney General and the EPA. This consent decree and settlement agreement mandates that DeKalb improve its sewer system and clean up the South River, Snapfinger Creek and the South Fork Creek.

Water & Sewer Purchasing Personnel Projects

Water & Sewer Purchasing Personnel Projects Description

The Purchasing Personnel Project was created to account for personnel that assist with procurement (Capital projects) needs for the Water & Sewer department. In 2014, it decided that personnel should be budgeted and tracked within a separate project.

Water & Sewer Purchasing Personnel Projects – Financials - Expenditures by Project

	FY14 Unaud	FY15 Budget	Project Total
P & C PERSONNEL	\$ 183,614	\$ 150,408	\$ 334,022
Project Total	\$ 183,614	\$ 150,408	\$ 334,022

Water & Sewer Purchasing Personnel Projects – Points of Interest

- Additional personnel may increase funding in the future.

2015 Budget Document – DeKalb County, Georgia

Water & Sewer Renewal & Extension Projects

Water & Sewer Renewal & Extension Projects Description

The Water and Sewer Renewal and Extension projects includes replacements, additions, extensions and improvements relating to engineering studies, surveys or plans and specifications pertaining to future development or expansion of the water system.

Water & Sewer Renewal & Extension Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
ABESTOS CEMENT (A/C) LINE REPL	\$ 0	\$ 0	\$ 185,874	\$ 0	\$ 185,874
ALLGOOD AT REDAN	\$ 140,727	\$ 0	\$ 0	\$ 0	\$ 140,727
ANNUAL ENGINEERING CONTRACT	\$ 15,057,827	\$ 1,297,142	\$ 2,464,114	\$ 7,648,908	\$ 26,467,991
ANNUAL SEWER CST CONTRACT	\$ 2,800,515	\$ 1,772,431	\$ 39,358	\$ 71,237	\$ 4,683,541
ANNUAL WATER CST CONTRACT	\$ 18,516,461	\$ 2,716,362	\$ 229,260	\$ 977,668	\$ 22,439,750
BRIARWOOD RD PETITION SEWER	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 2,000
CANDLER RD. WATER MAIN REPL	\$ 0	\$ 0	\$ 27,597	\$ 0	\$ 27,597
CIP INSURANCE	\$ 0	\$ 250,000	\$ 8,827,723	\$ 253,007	\$ 9,330,730
CITY OF ATL - RENW & EXT	\$ 1,056,866	\$ 33,427,767	\$ 520,564	\$ 3,068,245	\$ 38,073,442
CLARKS/CORN CK SEWERS	\$ 2,447,281	\$ 0	\$ 0	\$ 0	\$ 2,447,281
CLAYTON PLANT - CAPITAL	\$ 15,840,010	\$ 0	\$ 0	\$ 0	\$ 15,840,010
COLUMBIA DR PUMP STN BUFFER	\$ 204,083	\$ 0	\$ 0	\$ 0	\$ 204,083
COMPUTER EQUIP - ADDITIONAL	\$ 1,117,390	\$ 0	\$ 0	\$ 0	\$ 1,117,390
COMPUTER EQUIP - REPLACEMENT	\$ 259,409	\$ 0	\$ 0	\$ 0	\$ 259,409
COUNTY MAIN RENEWALS	\$ 26,360,031	\$ 2,932,505	\$ 150,989	\$ 240,403	\$ 29,683,929
COUNTY SEWER MAIN EXTENSIONS	\$ 317,176	\$ 22,090	\$ 0	\$ 0	\$ 339,267
COVINGTON-PANOLA SEWER	\$ 427,857	\$ 0	\$ 0	\$ 0	\$ 427,857
CTY PERSONNEL DWM	\$ 0	\$ 0	\$ 153,366	\$ 518,695	\$ 672,061
DEKALB IND WATER RELINING	\$ 353,652	\$ 0	\$ 0	\$ 0	\$ 353,652
DOGWOOD HILLS PETITION SEWER	\$ 543,112	\$ 0	\$ 0	\$ 0	\$ 543,112
E PONCE DE LEON WIDENING	\$ 313,699	\$ 0	\$ 0	\$ 0	\$ 313,699
ECO REST - MASON MILL PK	\$ 487,769	\$ 0	\$ 0	\$ 0	\$ 487,769
ELAM ROAD AREA SEWERS	\$ 912,821	\$ 0	\$ 0	\$ 0	\$ 912,821
EMORY AREA WATER MAINS	\$ 102,089	\$ 0	\$ 0	\$ 0	\$ 102,089
EMORY TRANSMISSION MAIN	\$ 305,905	\$ 0	\$ 0	\$ 0	\$ 305,905
ESEMENT CLEARING & MAINTENANC	\$ 1,012,009	\$ 525,729	\$ 139,504	\$ 2,415,758	\$ 4,093,000
FILTER PLANT RENOVATIONS	\$ 297,796	\$ 0	\$ 0	\$ 0	\$ 297,796
FIRE HYD REPAIR & REPL	\$ 492,359	\$ 1,241,588	\$ 1,147,665	\$ 659,115	\$ 3,540,726
FIRELINES	\$ 5,739,622	\$ 5,217	\$ 4,731	\$ 153,378	\$ 5,902,947
G&A COST ALLOCATION	\$ 0	\$ 0	\$ 152,898	\$ 172,366	\$ 325,264
GDOT IMPROVEMENTS	\$ 10,592,301	\$ 576,486	\$ 159,527	\$ 694,832	\$ 12,023,146
HARTS MILL PETITION SEWER	\$ 66,910	\$ 0	\$ 0	\$ 0	\$ 66,910
HOST PROJECTS DESIGN	\$ 104,940	\$ 0	\$ 0	\$ 23,876	\$ 128,816
INDUSTRIALS	\$ 897,825	\$ 0	\$ 0	\$ 0	\$ 897,825
ISIS EQUIPMENT/CONTRACTS	\$ 9,456,958	\$ 104,300	\$ 358,547	\$ 1,695,947	\$ 11,615,752
KELLEY CHAPEL PET SEWER	\$ 330,000	\$ 0	\$ 0	\$ 0	\$ 330,000
LAWRENCEVILLE HWY PET SEWER	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 1,000
LIFT STATION EXPANSIONS	\$ 621,494	\$ 83,686	\$ 0	\$ 134,492	\$ 839,672
LIFT STATION GENERATORS	\$ 1,449,905	\$ 0	\$ 0	\$ 0	\$ 1,449,905
LITHONIA IND BLVD W&S RELOC	\$ 2,542,504	\$ 0	\$ 0	\$ 0	\$ 2,542,504
MAJOR COMPONENTS - SEWER	\$ 4,001,799	\$ 0	\$ 0	\$ 14	\$ 4,001,813

2015 Budget Document – DeKalb County, Georgia

Water & Sewer Renewal & Extension Projects – Financials - Expenditures by Project (continued)

	FY12 & Prior	FY13 Actual	FY14 Unaud	FY15 Budget	Project Total
MAJOR COMPONENTS - WATER	\$ 2,031,499	\$ 0	\$ 0	\$ 0	\$ 2,031,499
MANHOLE RAISING CONTRACT	\$ 15,908,718	\$ 279,185	\$ 924,578	\$ 2,005,452	\$ 19,117,932
MCCURDY BLDG FUND	\$ 0	\$ 0	\$ 4,500	\$ 495,500	\$ 500,000
MEMORIAL DR PETITION SEWER	\$ 41,675	\$ 0	\$ 0	\$ 0	\$ 41,675
MISC SEWER INSPECTIONS	\$ 4,058,550	\$ 68,781	\$ 212,226	\$ 352,328	\$ 4,691,885
MISC WATER INSPECTIONS	\$ 196,783	\$ 2,222	\$ 48,579	\$ 146,028	\$ 393,612
N. SHALLOWFORD RD BP ST	\$ 0	\$ 60,000	\$ 8,829	\$ 0	\$ 68,829
NANCY CK PUMP STA/FORCE MAIN	\$ 331,360	\$ 0	\$ 0	\$ 0	\$ 331,360
OPER EQUIP - ADDITIONAL	\$ 4,217,614	\$ 0	\$ 0	\$ 0	\$ 4,217,614
OPER EQUIP - REPLACEMENT	\$ 10,001,313	\$ 149,928	\$ 1,979,656	\$ 11,537,563	\$ 23,668,459
ORACLE BILLING SYS	\$ 0	\$ 9,970	\$ 17,675	\$ 0	\$ 27,645
P&C ADMIN SUPPORT	\$ 251,070	\$ 313,784	\$ 352,745	\$ 1,643	\$ 919,243
PLEASANT HILL RD WATER MAINS	\$ 261	\$ 0	\$ 0	\$ 0	\$ 261
PLEASANT RIDGE DR SEWERS	\$ 487,492	\$ 0	\$ 0	\$ 0	\$ 487,492
POLE BRIDGE LAND PURCHASE	\$ 937,126	\$ 0	\$ 0	\$ 0	\$ 937,126
RAW WATER PUMP STA & LINE	\$ 1,209,199	\$ 0	\$ 0	\$ 0	\$ 1,209,199
REDAN RD SEWER	\$ 14,376	\$ 0	\$ 0	\$ 0	\$ 14,376
RESERVE FOR APPROPRIATION	\$ 0	\$ 0	\$ 0	\$ 102,655,159	\$ 102,655,159
ROADHAVEN RENOVATIONS	\$ 1,594,675	\$ 0	\$ 6,264	\$ 4,645	\$ 1,605,584
ROBERTS RD TANK	\$ 89,375	\$ 0	\$ 0	\$ 0	\$ 89,375
ROCKBRIDGE RD WIDENING	\$ 133	\$ 0	\$ 0	\$ 0	\$ 133
RZEDB-STNCRST SNTARY SWR IMPRV	\$ 0	\$ 0	\$ 45,079	\$ 0	\$ 45,079
S DEKALB WAT MAIN REPL-A,B,C	\$ 1,576,237	\$ 0	\$ 0	\$ 0	\$ 1,576,237
SADDLEWOOD AREA SEWERS	\$ 44,603	\$ 0	\$ 0	\$ 0	\$ 44,603
SCOTT CANDLER FILTER PLT	\$ 0	\$ 0	\$ 938,260	\$ 2,061,740	\$ 3,000,000
SEDIMENT REMOVAL PROGRAM	\$ 410,687	\$ 0	\$ 0	\$ 0	\$ 410,687
SEWER PLANT RENOVATIONS	\$ 1,382,993	\$ 0	\$ 0	\$ 0	\$ 1,382,993
SEWER REHAB - INTERGOVERNMTL	\$ 24,470,295	\$ 457,598	\$ 124,602	\$ 237,682	\$ 25,290,177
SEWER REHAB - POLE BRIDGE	\$ 10,396,171	\$ 19,272	\$ 0	\$ 48,356	\$ 10,463,799
SEWER REHAB - SNAPFINGER	\$ 56,245,361	\$ 44,664	\$ 0	\$ 363,377	\$ 56,653,402
SEWER SERVICE LINES	\$ 16,396,592	\$ 172,613	\$ 524,047	\$ 402,960	\$ 17,496,212
SEWER SYSTEM MODELING	\$ 1,475,957	\$ 560,519	\$ 2,733,012	\$ 918,269	\$ 5,687,757
SEWER SYSTEM SURVEY	\$ 8,488,149	\$ 0	\$ 0	\$ 11,574	\$ 8,499,723
SHADOWBROOK PETITION SEWER	\$ 715,729	\$ 0	\$ 0	\$ 0	\$ 715,729
SUBDIVISIONS & WATER MAIN EXT	\$ 10,961,277	\$ 0	\$ 0	\$ 373,118	\$ 11,334,395
SYSTEM ASSESS & REH	\$ 5,339,844	\$ 1,355,764	\$ 944,996	\$ 1,395,303	\$ 9,035,906
TANK REPAIR & PAINTING	\$ 0	\$ 0	\$ 0	\$ 320,400	\$ 320,400
Treasury Relocation	\$ 12,371	\$ 0	\$ 0	\$ 0	\$ 12,371
TUCKER AREA WATER MAIN REPLAC	\$ 1,247,176	\$ 0	\$ 0	\$ 0	\$ 1,247,176
VARIOUS INTERSECTION IMPROV	\$ 782,336	\$ 0	\$ 0	\$ 0	\$ 782,336
VARIOUS INTERSTATE IMPROV	\$ 371,860	\$ 0	\$ 0	\$ 0	\$ 371,860
VISTA DALE CT PETITION SEWER	\$ 17,700	\$ 0	\$ 0	\$ 0	\$ 17,700
WATER MAIN REPLACE - BRIDGES	\$ 497,654	\$ 0	\$ 0	\$ 0	\$ 497,654
WATER METER INSTALLATIONS	\$ 37,082,192	\$ 150,095	\$ 405,467	\$ 1,798,254	\$ 39,436,008
WATER METER REPLACEMENTS	\$ 54,103,566	\$ 397,386	\$ 941,539	\$ 1,972,053	\$ 57,414,544
WATER PUMP STATION GENERATORS	\$ 188,637	\$ 0	\$ 0	\$ 0	\$ 188,637
WATER SERVICE LINE RENEWALS	\$ 23,180,515	\$ 383,863	\$ 1,374,448	\$ 1,383,533	\$ 26,322,360
WATER TANK PAINTING	\$ 4,665,458	\$ 0	\$ 0	\$ 0	\$ 4,665,458
WATERSHED IMPROVEMENT PROJECT	\$ 810,000	\$ 0	\$ 0	\$ 979,072	\$ 1,789,072
WESLEY CHAPEL RD IMPROV	\$ 984,876	\$ 0	\$ 0	\$ 0	\$ 984,876
WHITES MILL RD PETITION SEWER	\$ 26,546	\$ 0	\$ 0	\$ 0	\$ 26,546
Project Total	\$ 428,420,103	\$ 49,380,947	\$ 26,148,216	\$ 148,191,949	\$ 652,141,215

2015 Budget Document – DeKalb County, Georgia

Water & Sewer Renewal & Extension Projects – Points of Interest

- The department designed and implemented plans to replace the existing 24 inch concrete water transmission main with a new 36 inch ductile iron transmission main from Candler Road at Interstate Twenty to Memorial Drive at Beech Drive. This project has included the replacement of 6 inch concrete service mains along with new 8 inch ductile iron pipe.
- The County is continuing to make improvement to the water system. Projects will continue to be funded as the need arises.

Water & Sewer Recovery Zone Revenue Bonds Projects

Water & Sewer Recovery Zone Revenue Bonds Projects Description

The American Recovery and Reinvestment Act of 2009 authorize the issuance of Recovery Zone Economic Development Bonds (RZEBD) by counties to finance certain types of projects within designated recovery zones. In 2010 the BOC approved RZEDB in the amount of \$28,404,000 for Stonecrest Sanitary Sewer Improvements and Lower Crooker Creek Lift Station.

Water & Sewer Recovery Zone Revenue Bonds Projects – Financials - Expenditures by Project

	FY12 & Prior	FY13 Actual	FY14 Unaud	Project Total
RZEDB-LWR CROOKER CRK LFT STAT	\$ 4,039,436	\$ 1,169,450	\$ 128,502	\$ 5,337,388
RZEDB-STNCRST SNTARY SWR IMPRV	\$ 454,016	\$ 0	\$ 1,279,931	\$ 1,733,948
Project Total	\$ 4,493,452	\$ 1,169,450	\$ 1,408,434	\$ 7,071,336

Water & Sewer Recovery Zone Revenue Bonds Projects – Points of Interest

- The personnel and operating cost to implement this program will be absorbed through this funding.

Budget Documents & Amendments

RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2015 FOR EACH FUND OF DEKALB COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN EACH FUND AS EXPENDITURES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATION, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS.

WHEREAS, the Chief Executive Officer of DeKalb County has presented a proposed 2015 budget to the Board of Commissioners of DeKalb County on each of the various funds of the various funds of the County, and,

WHEREAS, the budget lists proposed expenditures for the fiscal year 2015, proposes certain levies and charges to finance these expenditures for the fiscal year 2015 and lists the anticipated revenues to be derived there from, and,

NOW, THEREFORE, BE IT RESOLVED that this budget is hereby approved and the several items of revenues shown in the budget for each fund in the amounts anticipated are adopted and that the several amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER RESOLVED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED by the DeKalb County Board of Commissioners, this 27th day of February, 2015.

Signed by LARRY JOHNSON
Presiding Officer, Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this 29th day of February, 2015.

Signed by LEE MAY
Interim Chief Executive Officer
DeKalb County, Georgia

ATTEST:
BARBARA H. SANDERS, CCC
Clerk to the Board of Commissioners
and Chief Executive Officer
DeKalb County, Georgia

APPROVED AS TO FORM:
O.V. Brantley
County Attorney

2015 Budget Document – DeKalb County, Georgia

DeKalb County, Georgia

2015 RECOMMENDED BUDGET RESOLUTION

	<u>2015 Executive</u>			
	<u>2014 Budget at</u> <u>April, 2015</u>	<u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>TAX FUNDS</u>				
<u>GENERAL FUND</u>				
Fund Balance Carried Forward	\$37,403,925	\$7,246,395	\$14,515,415	\$21,761,810
ANTICIPATED REVENUES:				
Taxes	\$215,838,035	\$252,440,991	(\$10,793,234)	\$241,647,757
Licenses and Permits	93,013	0	0	0
Intergovernmental	2,008,128	1,678,553	0	1,678,553
Charges for Services	34,806,867	39,378,930	0	39,378,930
Fines and Forfeitures	10,276,796	10,441,768	0	10,441,768
Miscellaneous	4,209,144	3,064,589	0	3,064,589
Other Financing Sources	3,944,789	3,421,435	0	3,421,435
TOTAL REVENUES	\$271,176,772	\$310,426,266	(\$10,793,234)	\$299,633,032
TOTAL FUNDING	\$308,580,697	\$317,672,661	\$3,722,181	\$321,394,842
EXPENDITURES:				
Chief Executive Officer	\$1,288,906	\$1,183,524	\$165,815	\$1,349,339
Board of Commissioners	3,142,455	3,250,832	114,855	3,365,687
Executive Assistant	1,065,230	1,073,212	305,692	1,378,904
Ethics Board	215,242	215,242	0	215,242
Law Department	4,775,812	4,704,169	303,000	5,007,169
Geographic Info Systems	2,109,772	2,266,975	161,257	2,428,232
Facilities Management	15,172,388	15,848,908	984,413	16,833,321
Purchasing	3,198,718	2,996,650	50,184	3,046,834
Human Resources & Merit Syst	3,199,620	3,418,182	137,022	3,555,204
Information Systems	19,392,272	21,505,619	1,020,985	22,526,604
Finance	6,510,396	8,566,178	23,561	8,589,739
Property Appraisal	4,488,440	4,514,374	184,790	4,699,164
Tax Commissioner	7,076,045	7,200,875	35,095	7,235,970
Registrar	3,422,532	1,964,754	1,856	1,966,610
Sheriff	76,386,127	77,527,484	421,776	77,949,260
Juvenile Court	8,991,757	8,958,199	11,094	8,969,293
Superior Court	8,631,724	8,749,446	41,581	8,791,027
Clerk of Superior Court	6,663,013	7,029,220	692,427	7,721,647
State Court	13,208,128	13,775,607	322,504	14,098,111
Solicitor - General	6,106,205	6,421,821	643,389	7,065,210
District Attorney	12,632,287	13,741,806	(120,042)	13,621,764
Child Advocate's Office	1,995,675	2,012,794	243,332	2,256,126
Probate Court	1,573,773	1,609,209	20,000	1,629,209
Medical Examiner	2,501,104	2,443,290	(4,839)	2,438,451
Public Defender	7,706,696	8,318,684	211,771	8,530,455
Police	6,004,428	7,615,944	380,508	7,996,452
Magistrate Court	2,753,702	2,958,733	20,154	2,978,887
Fire & Rescue Services	9,053,795	9,041,340	(9,980)	9,031,360

2015 Budget Document – DeKalb County, Georgia

2015 RECOMMENDED BUDGET RESOLUTION

	<u>2015 Executive</u>			
	<u>2014 Budget at</u> <u>April, 2015</u>	<u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
General Fund (cont)				
Planning & Development	1,357,012	1,262,057	100,000	1,362,057
Public Works - Director	291,588	297,857	0	297,857
Economic Development	1,293,717	865,702	0	865,702
Library	13,287,932	13,942,007	8,329	13,950,336
Cooperative Extension	\$599,996	\$610,465	(\$1,248)	\$609,217
Public Health	3,955,634	3,955,634	0	3,955,634
Community Service Board	1,784,057	1,784,057	0	1,784,057
D F A C S	1,278,220	1,278,220	0	1,278,220
Human Services	4,459,282	4,068,045	0	4,068,045
Contributions to Capital Projects	7,314,330	1,500,000	0	1,500,000
Grants	(678)	0	0	0
CIP	(1)	0	0	0
Non - Departmental	14,160,365	20,546,172	(4,496,253)	16,049,919
TOTAL EXPENDITURES	\$289,047,696	\$299,023,287	\$1,973,028	\$300,996,315
RESERVES	\$19,533,001	\$18,649,374	\$1,749,153	\$20,398,527
TOTAL APPROPRIATIONS	\$308,580,697	\$317,672,661	\$3,722,181	\$321,394,842
<u>FIRE FUND</u>				
Fund Balance Carried Forward	\$6,303,289	\$1,123,462	\$1,124,872	\$2,248,334
ANTICIPATED REVENUES:				
Property Taxes	\$54,374,589	\$57,614,069	(\$274,867)	\$57,339,202
Licenses & Permits	670,296	630,622	0	630,622
Charges for Services	21,302	40,261	0	40,261
TOTAL REVENUE	\$55,066,187	\$58,284,952	(\$274,867)	\$58,010,085
TOTAL FUNDING	\$61,369,476	\$59,408,414	\$850,005	\$60,258,419

2015 Budget Document – DeKalb County, Georgia

2015 RECOMMENDED BUDGET RESOLUTION

	<u>2015 Executive</u>			
	<u>2014 Budget at</u>	<u>Recommendation at</u>	<u>Amendment to</u>	<u>2015 Amended</u>
	<u>April, 2015</u>	<u>December 12, 2014</u>	<u>Recommendation</u>	<u>Recommendation</u>
<u>DESIGNATED SERVICES</u>				
Fund Balance Carried Forward	(\$2,102,567)	\$9,871,032	(\$7,537,233)	\$2,333,799
ANTICIPATED REVENUES:				
Taxes	\$14,831,533	\$11,387,109	\$5,519,993	\$16,907,102
Charges for Services	891,068	655,227	0	655,227
Miscellaneous	259,737	270,213	0	270,213
Other Financing Sources	19,302,956	15,909,558	(524,862)	15,384,696
TOTAL REVENUES	<u>\$35,285,294</u>	<u>\$28,222,107</u>	<u>\$4,995,131</u>	<u>\$33,217,238</u>
TOTAL FUNDING	<u>\$33,182,727</u>	<u>\$38,093,139</u>	<u>(\$2,542,102)</u>	<u>\$35,551,037</u>
EXPENDITURES:				
Public Works - Transportation	\$3,114,763	\$2,863,489	(\$384)	\$2,863,105
Public Works - Roads & Drainage	10,214,581	15,375,606	(3,003,956)	12,371,650
Parks & Recreation	10,887,119	11,153,997	315,800	11,469,797
Non - Departmental	8,526,030	6,702,210	(300,000)	6,402,210
TOTAL EXPENDITURES	<u>\$32,742,493</u>	<u>\$36,095,302</u>	<u>(\$2,988,540)</u>	<u>\$33,106,762</u>
RESERVES	<u>\$440,234</u>	<u>\$1,997,837</u>	<u>\$446,438</u>	<u>\$2,444,275</u>
TOTAL APPROPRIATIONS	<u>\$33,182,727</u>	<u>\$38,093,139</u>	<u>(\$2,542,102)</u>	<u>\$35,551,037</u>
<u>UNINCORPORATED</u>				
Fund Balance Carried Forward	\$3,990,208	\$4,323,371	(\$3,848,354)	\$475,017
ANTICIPATED REVENUES:				
Taxes	\$30,802,294	\$29,795,995	\$2	\$29,795,997
Licenses and Permits	20,862,265	21,643,364	(1)	21,643,363
Fines and Forfeitures	17,114,710	18,560,351	0	18,560,351
Miscellaneous	(101,998)	16,749	(1)	16,748
Other Financing Sources	(55,557,230)	(60,016,547)	2,099,447	(57,917,100)
TOTAL REVENUES	<u>\$13,120,041</u>	<u>\$9,999,912</u>	<u>\$2,099,447</u>	<u>\$12,099,359</u>
TOTAL FUNDING	<u>\$17,110,249</u>	<u>\$14,323,283</u>	<u>(\$1,748,907)</u>	<u>\$12,574,376</u>
EXPENDITURES:				
C E O Office - Cable TV Support	\$489,274	\$562,462	\$0	\$562,462
Finance - Business License	873,721	0	0	0
Recorder's Court	4,264,927	4,230,713	3,966	4,234,679
Planning & Development- Zoning	4,076,955	4,851,595	94,605	4,946,200
Non - Departmental	3,208,637	2,204,764	(300,000)	1,904,764
TOTAL EXPENDITURES	<u>\$12,913,514</u>	<u>\$11,849,534</u>	<u>(\$201,429)</u>	<u>\$11,648,105</u>
RESERVES	<u>\$4,196,735</u>	<u>\$2,473,749</u>	<u>(\$1,547,478)</u>	<u>\$926,271</u>
TOTAL APPROPRIATIONS	<u>\$17,110,249</u>	<u>\$14,323,283</u>	<u>(\$1,748,907)</u>	<u>\$12,574,376</u>

2015 Budget Document – DeKalb County, Georgia

2015 RECOMMENDED BUDGET RESOLUTION

	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>HOSPITAL FUND</u>				
Fund Balance Carried Forward	(\$5,497,078)	(\$870,323)	\$557,473	(\$312,850)
ANTICIPATED REVENUES:				
Taxes	\$17,153,238	\$19,005,063	(\$147,289)	\$18,857,774
Investment Income	331,040	0	0	0
TOTAL REVENUES	<u>\$17,484,278</u>	<u>\$19,005,063</u>	<u>(\$147,289)</u>	<u>\$18,857,774</u>
TOTAL FUNDING	<u>\$11,987,200</u>	<u>\$18,134,740</u>	<u>\$410,184</u>	<u>\$18,544,924</u>
TOTAL EXPENDITURES	<u>\$11,570,568</u>	<u>\$17,491,406</u>	<u>\$1,053,518</u>	<u>\$18,544,924</u>
RESERVES	<u>\$416,632</u>	<u>\$643,334</u>	<u>(\$643,334)</u>	<u>\$0</u>
TOTAL APPROPRIATIONS	<u>\$11,987,200</u>	<u>\$18,134,740</u>	<u>\$410,184</u>	<u>\$18,544,924</u>
<u>POLICE SERVICES FUND</u>				
Fund Balance Carried Forward	\$13,377,995	\$3,388,133	\$5,133,196	\$8,521,329
ANTICIPATED REVENUES:				
Taxes	\$66,174,085	\$62,146,156	(\$2,189,787)	\$59,956,369
Licenses and Permits	1,027,952	693,695	0	693,695
Charges for Services	477,817	420,841	0	420,841
Miscellaneous	165,342	91,552	0	91,552
Other Financing Sources	38,504,388	47,728,675	(1,574,585)	46,154,090
TOTAL REVENUES	<u>\$106,349,584</u>	<u>\$111,080,919</u>	<u>(\$3,764,372)</u>	<u>\$107,316,547</u>
TOTAL FUNDING	<u>\$119,727,579</u>	<u>\$114,469,052</u>	<u>\$1,368,824</u>	<u>\$115,837,876</u>
Police Services	99,818,950	92,733,458	894,859	93,628,317
Non - Departmental	18,534,720	14,876,270	(750,000)	14,126,270
TOTAL EXPENDITURES	<u>\$118,353,670</u>	<u>\$107,609,728</u>	<u>\$144,859</u>	<u>\$107,754,587</u>
RESERVES	<u>\$1,373,909</u>	<u>\$6,859,324</u>	<u>\$1,223,965</u>	<u>\$8,083,289</u>
TOTAL APPROPRIATIONS	<u>\$119,727,579</u>	<u>\$114,469,052</u>	<u>\$1,368,824</u>	<u>\$115,837,876</u>

2015 Budget Document – DeKalb County, Georgia

2015 RECOMMENDED BUDGET RESOLUTION

	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>DEBT SERVICE FUND</u>				
Fund Balance Carried Forward	\$6,807,676	\$3,699,062	(\$18,799)	\$3,680,263
ANTICIPATED REVENUES:				
Taxes	\$1,032,216	\$674,138	(\$320)	\$673,818
TOTAL REVENUES	\$1,032,216	\$674,138	(\$320)	\$673,818
TOTAL FUNDING	\$7,839,892	\$4,373,200	(\$19,119)	\$4,354,081
TOTAL EXPENDITURES	\$3,799,133	\$2,328,500	\$0	\$2,328,500
RESERVES	\$4,040,759	\$2,044,700	(\$19,119)	\$2,025,581
TOTAL APPROPRIATIONS	\$7,839,892	\$4,373,200	(\$19,119)	\$4,354,081
<u>SPECIAL TAX DISTRICT - DEBT SERVICE FUND</u>				
Fund Balance Carried Forward	\$5,458,897	\$7,006,891	\$329,222	\$7,336,113
ANTICIPATED REVENUES:				
Taxes	\$26,327,873	\$7,778,881	\$1,583,459	\$9,362,340
Miscellaneous	0	0	10,000,000	10,000,000
TOTAL REVENUES	\$26,327,873	\$7,778,881	\$11,583,459	\$19,362,340
TOTAL FUNDING	\$31,786,770	\$14,785,772	\$11,912,681	\$26,698,453
TOTAL EXPENDITURES	\$27,559,719	\$12,620,219	\$14,035,000	\$26,655,219
RESERVES	\$4,227,051	\$2,165,553	(\$2,122,319)	\$43,234
TOTAL APPROPRIATIONS	\$31,786,770	\$14,785,772	\$11,912,681	\$26,698,453
TOTAL TAX FUNDS EXPENDITURE BUDGET	\$555,158,428	\$543,739,064	\$13,516,436	\$557,087,442
TOTAL TAX FUNDS RESERVES	\$36,426,162	\$37,521,197	\$605,369	\$38,126,566
TOTAL TAX FUNDS APPROPRIATIONS	\$591,584,590	\$581,260,261	\$14,121,805	\$595,214,008

2015 Budget Document – DeKalb County, Georgia

2015 RECOMMENDED BUDGET RESOLUTION

	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>SPECIAL REVENUE FUNDS</u>				
<u>DEVELOPMENT FUND</u>				
Fund Balance Carried Forward	\$868,909	\$1,479,012	\$698,837	\$2,177,849
ANTICIPATED REVENUES:				
Licenses and Permits	\$5,196,400	\$5,934,200	\$0	\$5,934,200
Charges for Services	26,000	20,000	0	20,000
Investment Income	1,500	2,500	0	2,500
Miscellaneous	(7,200)	(1,850)	0	(1,850)
TOTAL REVENUES	\$5,216,700	\$5,954,850	\$0	\$5,954,850
TOTAL FUNDING	\$6,085,609	\$7,433,862	\$698,837	\$8,132,699
EXPENDITURES:				
Planning & Sustainability	\$5,791,851	\$5,660,999	\$0	\$5,660,999
TOTAL EXPENDITURES	\$5,791,851	\$5,660,999	\$0	\$5,660,999
RESERVES	\$293,758	\$1,772,863	\$698,837	\$2,471,700
TOTAL APPROPRIATIONS	\$6,085,609	\$7,433,862	\$698,837	\$8,132,699
<u>PUBLIC EDUCATION & GOVERNMENT ACCESS FUND</u>				
Fund Balance Carried Forward	\$1,959,338	\$1,399,553	\$326,061	\$1,725,614
ANTICIPATED REVENUES:				
Investment Income	\$10,000	\$1,000	\$0	\$1,000
Miscellaneous	145,000	80,000	0	80,000
TOTAL REVENUES	\$155,000	\$81,000	\$0	\$81,000
TOTAL FUNDING	\$2,114,338	\$1,480,553	\$326,061	\$1,806,614
TOTAL EXPENDITURES	\$739,338	\$1,047,428	\$0	\$1,047,428
RESERVES	\$1,375,000	\$433,125	\$326,061	\$759,186
TOTAL APPROPRIATIONS	\$2,114,338	\$1,480,553	\$326,061	\$1,806,614
<u>COUNTY JAIL FUND</u>				
Fund Balance Carried Forward	\$2,000	\$2,000	\$497,957	\$499,957
ANTICIPATED REVENUES:				
Intergovernmental	\$110,000	\$110,000	\$0	\$110,000
Fines and Forfeitures	807,288	1,057,500	0	1,057,500
TOTAL REVENUE	\$917,288	\$1,167,500	\$0	\$1,167,500
TOTAL FUNDING	\$919,288	\$1,169,500	\$497,957	\$1,667,457
TOTAL EXPENDITURES	\$919,288	\$1,149,110	\$0	\$1,149,110
RESERVES	\$0	\$20,390	\$497,957	\$518,347
TOTAL APPROPRIATIONS	\$919,288	\$1,169,500	\$497,957	\$1,667,457

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2015 RECOMMENDED BUDGET RESOLUTION

	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>SPECIAL REVENUE FUNDS</u>				
<u>DEVELOPMENT FUND</u>				
Fund Balance Carried Forward	\$868,909	\$1,479,012	\$698,837	\$2,177,849
ANTICIPATED REVENUES:				
Licenses and Permits	\$5,196,400	\$5,934,200	\$0	\$5,934,200
Charges for Services	26,000	20,000	0	20,000
Investment Income	1,500	2,500	0	2,500
Miscellaneous	(7,200)	(1,850)	0	(1,850)
TOTAL REVENUES	<u>\$5,216,700</u>	<u>\$5,954,850</u>	<u>\$0</u>	<u>\$5,954,850</u>
 TOTAL FUNDING	 <u>\$6,085,609</u>	 <u>\$7,433,862</u>	 <u>\$698,837</u>	 <u>\$8,132,699</u>
EXPENDITURES:				
Planning & Sustainability	\$5,791,851	\$5,660,999	\$0	\$5,660,999
TOTAL EXPENDITURES	<u>\$5,791,851</u>	<u>\$5,660,999</u>	<u>\$0</u>	<u>\$5,660,999</u>
 RESERVES	 <u>\$293,758</u>	 <u>\$1,772,863</u>	 <u>\$698,837</u>	 <u>\$2,471,700</u>
TOTAL APPROPRIATIONS	<u>\$6,085,609</u>	<u>\$7,433,862</u>	<u>\$698,837</u>	<u>\$8,132,699</u>
<u>PUBLIC EDUCATION & GOVERNMENT ACCESS FUND</u>				
Fund Balance Carried Forward	\$1,959,338	\$1,399,553	\$326,061	\$1,725,614
ANTICIPATED REVENUES:				
Investment Income	\$10,000	\$1,000	\$0	\$1,000
Miscellaneous	145,000	80,000	0	80,000
TOTAL REVENUES	<u>\$155,000</u>	<u>\$81,000</u>	<u>\$0</u>	<u>\$81,000</u>
 TOTAL FUNDING	 <u>\$2,114,338</u>	 <u>\$1,480,553</u>	 <u>\$326,061</u>	 <u>\$1,806,614</u>
TOTAL EXPENDITURES	<u>\$739,338</u>	<u>\$1,047,428</u>	<u>\$0</u>	<u>\$1,047,428</u>
 RESERVES	 <u>\$1,375,000</u>	 <u>\$433,125</u>	 <u>\$326,061</u>	 <u>\$759,186</u>
TOTAL APPROPRIATIONS	<u>\$2,114,338</u>	<u>\$1,480,553</u>	<u>\$326,061</u>	<u>\$1,806,614</u>

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2015 RECOMMENDED BUDGET RESOLUTION

	<u>2015 Executive</u>			
	<u>2014 Budget at</u>	<u>Recommendation at</u>	<u>Amendment to</u>	<u>2015 Amended</u>
	<u>April, 2015</u>	<u>December 12, 2014</u>	<u>Recommendation</u>	<u>Recommendation</u>
<u>COUNTY JAIL FUND</u>				
Fund Balance Carried Forward	\$2,000	\$2,000	\$497,957	\$499,957
ANTICIPATED REVENUES:				
Intergovernmental	\$110,000	\$110,000	\$0	\$110,000
Fines and Forfeitures	807,288	1,057,500	0	1,057,500
TOTAL REVENUE	<u>\$917,288</u>	<u>\$1,167,500</u>	<u>\$0</u>	<u>\$1,167,500</u>
TOTAL FUNDING	<u>\$919,288</u>	<u>\$1,169,500</u>	<u>\$497,957</u>	<u>\$1,667,457</u>
TOTAL EXPENDITURES	<u>\$919,288</u>	<u>\$1,149,110</u>	<u>\$0</u>	<u>\$1,149,110</u>
RESERVES	<u>\$0</u>	<u>\$20,390</u>	<u>\$497,957</u>	<u>\$518,347</u>
TOTAL APPROPRIATIONS	<u>\$919,288</u>	<u>\$1,169,500</u>	<u>\$497,957</u>	<u>\$1,667,457</u>
<u>FORECLOSURE REGISTRY FUND</u>				
Fund Balance Carried Forward	\$939,147	\$589,260	\$88,237	\$677,497
ANTICIPATED REVENUES:				
Charges for Services	\$240,000	\$108,000	\$78,500	\$186,500
TOTAL REVENUES	<u>\$240,000</u>	<u>\$108,000</u>	<u>\$78,500</u>	<u>\$186,500</u>
TOTAL FUNDING	<u>\$1,179,147</u>	<u>\$697,260</u>	<u>\$166,737</u>	<u>\$863,997</u>
EXPENDITURES:	<u>\$469,089</u>	<u>\$437,001</u>	<u>\$0</u>	<u>\$437,001</u>
RESERVES	<u>\$710,058</u>	<u>\$260,259</u>	<u>\$166,737</u>	<u>\$426,996</u>
TOTAL APPROPRIATIONS	<u>\$1,179,147</u>	<u>\$697,260</u>	<u>\$166,737</u>	<u>\$863,997</u>

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2015 RECOMMENDED BUDGET RESOLUTION

		<u>2015 Executive</u>		
	<u>2014 Budget at</u>	<u>Recommendation at</u>	<u>Amendment to</u>	<u>2015 Amended</u>
	<u>April, 2015</u>	<u>December 12, 2014</u>	<u>Recommendation</u>	<u>Recommendation</u>
<u>HOTEL/MOTEL TAX FUND</u>				
Fund Balance Carried Forward	\$1,548,364	\$1,548,364	\$318,678	\$1,867,042
ANTICIPATED REVENUES:				
Taxes	\$4,469,106	\$5,000,000	\$0	\$5,000,000
TOTAL REVENUES	\$4,469,106	\$5,000,000	\$0	\$5,000,000
TOTAL FUNDING	\$6,017,470	\$6,548,364	\$318,678	\$6,867,042
EXPENDITURES:				
RESERVES	\$5,954,359	\$5,000,000	\$0	\$5,000,000
TOTAL APPROPRIATIONS	\$63,111	\$1,548,364	\$318,678	\$1,867,042
TOTAL APPROPRIATIONS	\$6,017,470	\$6,548,364	\$318,678	\$6,867,042
<u>RENTAL MOTOR VEHICLE EXCISE TAX FUND</u>				
Fund Balance Carried Forward	\$751,589	\$647,998	\$30,876	\$678,874
ANTICIPATED REVENUES:				
Taxes	\$655,938	\$601,034	\$0	\$601,034
TOTAL REVENUES	\$655,938	\$601,034	\$0	\$601,034
TOTAL FUNDING	\$1,407,527	\$1,249,032	\$30,876	\$1,279,908
EXPENDITURES:				
RESERVES	\$707,625	\$708,375	\$0	\$708,375
TOTAL APPROPRIATIONS	\$699,902	\$540,657	\$30,876	\$571,533
TOTAL APPROPRIATIONS	\$1,407,527	\$1,249,032	\$30,876	\$1,279,908
<u>VICTIM ASSISTANCE FUND</u>				
Fund Balance Carried Forward	\$51,056	\$52,697	(\$2,697)	\$50,000
ANTICIPATED REVENUES:				
Intergovernmental	\$380,000	\$450,000	\$0	\$450,000
Fines and Forfeitures	1,000,000	350,000	0	350,000
TOTAL REVENUES	\$1,380,000	\$800,000	\$0	\$800,000
TOTAL FUNDING	\$1,431,056	\$852,697	(\$2,697)	\$850,000
TOTAL EXPENDITURES	\$731,154	\$312,040	(\$33,573)	\$278,467
RESERVES	\$699,902	\$540,657	\$30,876	\$571,533
TOTAL APPROPRIATIONS	\$1,431,056	\$852,697	(\$2,697)	\$850,000

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2015 RECOMMENDED BUDGET RESOLUTION

	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>RECREATION FUND</u>				
Fund Balance Carried Forward	\$37,409	(\$124,043)	\$85,852	(\$38,191)
ANTICIPATED REVENUES:				
Charges for Services	\$962,168	\$880,580	\$0	\$880,580
TOTAL REVENUE	\$962,168	\$880,580	\$0	\$880,580
TOTAL FUNDING	\$999,577	\$756,537	\$85,852	\$842,389
TOTAL EXPENDITURES	\$999,577	\$756,537	\$85,852	\$842,389
RESERVES	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$999,577	\$756,537	\$85,852	\$842,389
<u>LAW ENFORCEMENT CONFISCATED MONIES FUND</u>				
Fund Balance Carried Forward	\$6,790,146	\$6,523,948	\$0	\$6,523,948
ANTICIPATED REVENUES:				
Intergovernmental	3,080,843	0	0	0
TOTAL REVENUES	\$3,080,843	\$0	\$0	\$0
TOTAL FUNDING	\$9,870,989	\$6,523,948	\$0	\$6,523,948
EXPENDITURES:				
Sheriff	\$1,325,031	\$1,125,997	\$0	\$1,125,997
District Attorney	175,017	185,575	0	185,575
Public Safety - Police	7,761,936	5,212,376	0	5,212,376
Less Reserves	0	4,886,660	4,886,660	4,886,660
TOTAL - L.E.C.M. FUND	\$9,870,989	\$11,410,608	\$4,886,660	\$11,410,608
RESERVES	\$0	(\$4,886,660)	(\$4,886,660)	(\$4,886,660)
TOTAL APPROPRIATIONS	\$9,870,989	\$6,523,948	\$0	\$6,523,948

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	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>JUVENILE SERVICES FUND</u>				
Fund Balance Carried Forward	\$223,524	\$73,428	\$42,302	\$115,730
ANTICIPATED REVENUES:				
Charges for Services	\$30,000	\$28,000	\$0	\$28,000
Investment Income	225	200	0	200
TOTAL REVENUES	\$30,225	\$28,200	\$0	\$28,200
TOTAL FUNDING	\$253,749	\$101,628	\$0	\$143,930
TOTAL EXPENDITURES	\$253,749	\$101,628	\$42,302	\$143,930
RESERVES	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$253,749	\$101,628	\$42,302	\$143,930
<u>DRUG ABUSE TREATMENT & EDUCATION FUND</u>				
Fund Balance Carried Forward	\$133,096	\$198,177	\$21,670	\$219,847
ANTICIPATED REVENUES:				
Fines and Forfeitures	\$130,000	\$225,000	\$0	\$225,000
Investment Income	125	150	0	150
TOTAL REVENUES	\$130,125	\$225,150	\$0	\$225,150
TOTAL FUNDING	\$263,221	\$423,327	\$0	\$444,997
TOTAL EXPENDITURES	\$263,221	\$423,327	\$21,670	\$444,997
RESERVES	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$263,221	\$423,327	\$21,670	\$444,997

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	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>STREET LIGHT FUND</u>				
Fund Balance Carried Forward	\$2,223,526	\$1,933,593	\$105,080	\$2,038,673
ANTICIPATED REVENUES:				
Charges for Services	\$4,500,000	\$4,500,000	(\$50,000)	\$4,450,000
Investment Income	900	1,000	0	1,000
TOTAL REVENUES	<u>\$4,500,900</u>	<u>\$4,501,000</u>	<u>(\$50,000)</u>	<u>\$4,451,000</u>
TOTAL FUNDING	<u>\$6,724,426</u>	<u>\$6,434,593</u>	<u>(\$50,000)</u>	<u>\$6,489,673</u>
TOTAL EXPENDITURES	<u>\$4,603,222</u>	<u>\$4,607,114</u>	<u>\$191,766</u>	<u>\$4,798,880</u>
RESERVES	<u>\$2,121,204</u>	<u>\$1,827,479</u>	<u>(\$136,686)</u>	<u>\$1,690,793</u>
TOTAL APPROPRIATIONS	<u>\$6,724,426</u>	<u>\$6,434,593</u>	<u>\$55,080</u>	<u>\$6,489,673</u>
<u>EMERGENCY TELEPHONE SYSTEM FUND</u>				
Fund Balance Carried Forward	\$4,890,849	\$2,894,062	\$607,741	\$3,501,803
ANTICIPATED REVENUES:				
Investment Income	\$5,000	\$0	\$0	\$0
Miscellaneous	10,525,000	9,000,000	250,000	9,250,000
Other Financing Sources	0	514,023	(514,023)	0
TOTAL REVENUES	<u>\$10,530,000</u>	<u>\$9,514,023</u>	<u>(\$264,023)</u>	<u>\$9,250,000</u>
TOTAL FUNDING	<u>\$15,420,849</u>	<u>\$12,408,085</u>	<u>(\$264,023)</u>	<u>\$12,751,803</u>
TOTAL EXPENDITURES	<u>\$13,299,645</u>	<u>\$10,580,606</u>	<u>\$480,404</u>	<u>\$11,061,010</u>
RESERVES	<u>\$2,121,204</u>	<u>\$1,827,479</u>	<u>(\$136,686)</u>	<u>\$1,690,793</u>
TOTAL APPROPRIATIONS	<u>\$15,420,849</u>	<u>\$12,408,085</u>	<u>\$343,718</u>	<u>\$12,751,803</u>

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2015 RECOMMENDED BUDGET RESOLUTION

	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>SPEED HUMPS MAINTENANCE FUND</u>				
Fund Balance Carried Forward	\$1,357,255	\$1,392,972	\$6,757	\$1,399,729
ANTICIPATED REVENUES:				
Charges for Services	\$312,000	\$290,000	\$0	\$290,000
Investment Income	3,000	3,000	0	3,000
TOTAL REVENUES	\$315,000	\$293,000	\$0	\$293,000
 TOTAL FUNDING	 \$1,672,255	 \$1,685,972	 \$0	 \$1,692,729
 TOTAL EXPENDITURES	 \$340,971	 \$379,272	 \$0	 \$379,272
 RESERVES	 \$1,331,284	 \$1,306,700	 \$6,757	 \$1,313,457
 TOTAL APPROPRIATIONS	 \$1,672,255	 \$1,685,972	 \$6,757	 \$1,692,729
 <u>ENTERPRISE FUNDS</u>				
<u>WATER & SEWERAGE OPERATING FUND</u>				
Fund Balance Carried Forward	\$28,164,720	\$28,164,720	\$10,566,295	\$38,731,015
ANTICIPATED REVENUES:				
Charges for Services	\$257,655,000	\$256,885,872	\$716,368	\$257,602,240
Investment Income	160,000	600,054	0	600,054
Miscellaneous	1,500,000	0	0	0
Other Financing Sources	0	116,315	0	116,315
TOTAL REVENUES	\$259,315,000	\$257,602,241	\$716,368	\$258,318,609
 TOTAL FUNDING	 \$287,479,720	 \$285,766,961	 \$716,368	 \$297,049,624
EXPENDITURES:				
Public Works - Water & Sewer	\$273,973,750	\$270,435,604	\$10,850,272	\$281,285,876
Finance - Revenue Collections	7,418,759	8,245,778	(21,723)	8,224,055
TOTAL EXPENDITURES	\$281,392,509	\$278,681,382	\$10,828,549	\$289,509,931
 RESERVES	 \$6,087,211	 \$7,085,579	 \$454,114	 \$7,539,693
 TOTAL APPROPRIATIONS	 \$287,479,720	 \$285,766,961	 \$11,282,663	 \$297,049,624

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		<u>2015 Executive</u>		
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		<u>April, 2015</u>	<u>December 12, 2014</u>	<u>Recommendation</u>
				<u>2015 Amended</u>
				<u>Recommendation</u>
<u>WATER & SEWERAGE SINKING FUND</u>				
Fund Balance Carried Forward		\$21,918,633	\$3,603,435	\$0
				\$3,603,435
ANTICIPATED REVENUES:				
Miscellaneous	583114	\$583,114	\$541,498	\$0
Other Financing Sour	45646363	45,646,363	62,618,623	0
TOTAL REVENUES		\$46,229,477	\$63,160,121	\$0
				\$63,160,121
TOTAL FUNDING		\$68,148,110	\$66,763,556	\$0
				\$66,763,556
TOTAL EXPENDITURES		\$67,564,996	\$66,763,556	\$0
				\$66,763,556
RESERVES		\$583,114	\$0	\$0
				\$0
TOTAL APPROPRIATIONS		\$68,148,110	\$66,763,556	\$0
				\$66,763,556
<u>SANITATION FUND</u>				
Fund Balance Carried Forward		\$7,438,068	\$1,354,503	\$7,067,025
				\$8,421,528
ANTICIPATED REVENUES:				
Charges for Services		\$62,576,776	\$63,682,000	\$0
Investment Income		4,000	0	0
Miscellaneous		46,500	181,000	0
Other Financing Sources		147,143	1,052,857	0
TOTAL REVENUE		\$62,774,419	\$64,915,857	\$0
				\$64,915,857
TOTAL FUNDING		\$70,212,487	\$66,270,360	\$0
				\$73,337,385
Public Works - Sanitation		\$69,962,853	\$66,046,638	\$1,706,013
Finance - Revenue Collections		249,634	223,722	0
TOTAL EXPENDITURES		\$70,212,487	\$66,270,360	\$1,706,013
				\$67,976,373
RESERVES		\$0	\$0	\$5,361,012
				\$5,361,012
TOTAL APPROPRIATIONS		\$70,212,487	\$66,270,360	\$7,067,025
				\$73,337,385

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<u>DEKALB - PEACHTREE AIRPORT</u>				
Fund Balance Carried Forward	\$8,090,018	\$7,907,209	\$317,872	\$8,225,081
ANTICIPATED REVENUES:				
Miscellaneous	\$5,071,400	\$5,100,000	(\$331,250)	\$4,768,750
TOTAL REVENUES	\$5,071,400	\$5,100,000	(\$331,250)	\$4,768,750
 TOTAL FUNDING	 \$13,161,418	 \$13,007,209	 (\$331,250)	 \$12,993,831
Airport Operations	\$3,035,151	\$2,923,146	(\$3,884)	\$2,919,262
Transfer to Capital Projects	2,000,000	4,000,000	0	4,000,000
TOTAL EXPENDITURES	\$5,035,151	\$6,923,146	(\$3,884)	\$6,919,262
 RESERVES	 \$8,126,267	 \$6,084,063	 (\$9,494)	 \$6,074,569
TOTAL APPROPRIATIONS	\$13,161,418	\$13,007,209	(\$13,378)	\$12,993,831
<u>STORMWATER UTILITY OPERATING FUND</u>				
Fund Balance Carried Forward	\$16,140,474	\$15,248,666	(\$296,355)	\$14,952,311
ANTICIPATED REVENUES:				
Charges for Services	\$14,750,000	\$14,125,000	\$375,000	\$14,500,000
Investment Income	12,000	12,000	0	12,000
TOTAL REVENUES	\$14,762,000	\$14,137,000	\$375,000	\$14,512,000
 TOTAL FUNDING	 \$30,902,474	 \$29,385,666	 \$78,645	 \$29,464,311
EXPENDITURES:				
Stormwater Operations	\$23,202,295	\$20,314,353	(\$41,417)	\$20,272,936
TOTAL EXPENDITURES	\$23,202,295	\$20,314,353	(\$41,417)	\$20,272,936
 RESERVES	 \$7,700,179	 \$9,071,313	 \$120,062	 \$9,191,375
TOTAL APPROPRIATIONS	\$30,902,474	\$29,385,666	\$78,645	\$29,464,311

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<u>INTERNAL SERVICE FUNDS</u>				
<u>FLEET MAINTENANCE</u>				
Fund Balance Carried Forward	\$383,026	\$0	\$103,135	\$103,135
ANTICIPATED REVENUES:				
Intergovernmental	\$200,000	\$245,889	\$0	\$245,889
Charges for Services	33,100,000	33,900,250	(3,000,000)	30,900,250
Miscellaneous	600,000	80,000	0	80,000
TOTAL REVENUES	<u>\$33,900,000</u>	<u>\$34,226,139</u>	<u>(\$3,000,000)</u>	<u>\$31,226,139</u>
TOTAL FUNDING	<u>\$34,283,026</u>	<u>\$34,226,139</u>	<u>(\$2,896,865)</u>	<u>\$31,329,274</u>
EXPENDITURES:				
Public Works - Fleet Maintenance	\$34,283,026	\$34,226,139	(\$2,896,865)	\$31,329,274
TOTAL EXPENDITURES	<u>\$34,283,026</u>	<u>\$34,226,139</u>	<u>(\$2,896,865)</u>	<u>\$31,329,274</u>
RESERVES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL APPROPRIATIONS	<u>\$34,283,026</u>	<u>\$34,226,139</u>	<u>(\$2,896,865)</u>	<u>\$31,329,274</u>
<u>VEHICLE FUND</u>				
Fund Balance Carried Forward	\$24,318,261	\$23,383,089	\$1,519,037	\$24,902,126
ANTICIPATED REVENUES:				
Charges for Services	\$15,955,490	\$25,893,974	\$0	\$25,893,974
Investment Income	7,500	10,000	0	10,000
Miscellaneous	0	0	15,000,000	15,000,000
Other Financing Sources	500,000	900,000	0	900,000
TOTAL REVENUE	<u>\$16,462,990</u>	<u>\$26,803,974</u>	<u>\$15,000,000</u>	<u>\$41,803,974</u>
TOTAL FUNDING	<u>\$40,781,251</u>	<u>\$50,187,063</u>	<u>\$16,519,037</u>	<u>\$66,706,100</u>
TOTAL EXPENDITURES	<u>\$28,528,673</u>	<u>\$43,550,107</u>	<u>\$8,557,472</u>	<u>\$52,107,579</u>
RESERVES	<u>\$12,252,578</u>	<u>\$6,636,956</u>	<u>\$7,961,565</u>	<u>\$14,598,521</u>
TOTAL APPROPRIATIONS	<u>\$40,781,251</u>	<u>\$50,187,063</u>	<u>\$16,519,037</u>	<u>\$66,706,100</u>

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2015 RECOMMENDED BUDGET RESOLUTION

		<u>2015 Executive</u>		
	<u>2014 Budget at</u>	<u>Recommendation at</u>	<u>Amendment to</u>	<u>2015 Amended</u>
	<u>April, 2015</u>	<u>December 12, 2014</u>	<u>Recommendation</u>	<u>Recommendation</u>
<u>RISK MANAGEMENT</u>				
Fund Balance Carried Forward	\$11,585,528	\$14,131,920	(\$2,969,071)	\$11,162,849
ANTICIPATED REVENUES:				
Charges for Services	\$9,549,743	\$8,400,000	\$0	\$8,400,000
Payroll Deductions and Matches	0	0	95,550,000	95,550,000
TOTAL REVENUE	\$9,549,743	\$8,400,000	\$95,550,000	\$103,950,000
TOTAL FUNDING	\$21,135,271	\$22,531,920	\$92,580,929	\$115,112,849
EXPENDITURES:				
Unemployment Compensation	\$500,000	\$500,000	\$0	\$500,000
Group Health & Life	12,135,528	816,000	95,550,000	96,366,000
Buildings & Contents	1,326,500	857,000	0	857,000
Non- Immunity Expenses	2,000,000	2,000,000	0	2,000,000
Vehicle	4,452,655	3,302,500	0	3,302,500
Airport Liability	6,588	7,000	0	7,000
Helicopter	150,000	125,000	0	125,000
Money & Securities	35,000	23,000	0	23,000
Loss Control	478,000	478,000	0	478,000
Other	(11,585,528)	14,423,420	(2,969,071)	11,454,349
TOTAL EXPENDITURES	\$9,549,743	\$22,531,920	\$92,580,929	\$115,112,849
RESERVES	\$11,585,528	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$21,135,271	\$22,531,920	\$92,580,929	\$115,112,849
<u>WORKERS' COMPENSATION</u>				
Fund Balance Carried Forward	\$3,787,754	(\$138,153)	(\$6,189,212)	(\$6,327,365)
ANTICIPATED REVENUES:				
Charges for Services	\$2,846,562	\$6,293,653	\$12,092,813	\$18,386,466
TOTAL REVENUE	\$2,846,562	\$6,293,653	\$12,092,813	\$18,386,466
TOTAL FUNDING	\$6,634,316	\$6,155,500	\$5,903,601	\$12,059,101
TOTAL EXPENDITURES	\$6,634,316	\$6,155,500	\$5,903,601	\$12,059,101
RESERVES	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$6,634,316	\$6,155,500	\$5,903,601	\$12,059,101

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2015 RECOMMENDED BUDGET RESOLUTION

	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>REVENUE BONDS LEASE PAYMENT FUNDS</u>				
<u>BUILDING AUTHORITY LEASE PAYMENTS</u>				
Fund Balance Carried Forward	(\$155,144)	\$11,091	\$2,679	\$13,770
ANTICIPATED REVENUES:				
Miscellaneous	\$3,110,393	\$2,704,715	\$0	\$2,704,715
TOTAL REVENUES	\$3,110,393	\$2,704,715	\$0	\$2,704,715
TOTAL FUNDING	\$2,955,249	\$2,715,806	\$2,679	\$2,718,485
TOTAL EXPENDITURES	\$2,955,249	\$2,715,806	\$2,679	\$2,718,485
RESERVES	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$2,955,249	\$2,715,806	\$2,679	\$2,718,485
<u>PUBLIC SAFETY AND JUDICIAL FACILITIES AUTHORITY LEASE PAYMENTS</u>				
Fund Balance Carried Forward	(\$3,046,655)	\$138,281	(\$6,979)	\$131,302
ANTICIPATED REVENUES:				
Miscellaneous	\$6,272,327	\$0	\$0	\$0
TOTAL REVENUES	\$6,272,327	\$0	\$0	\$0
TOTAL FUNDING	\$3,225,672	\$138,281	(\$6,979)	\$131,302
RESERVES	\$0	\$138,281	(\$6,979)	\$131,302
TOTAL APPROPRIATIONS	\$3,225,672	\$138,281	(\$6,979)	\$131,302

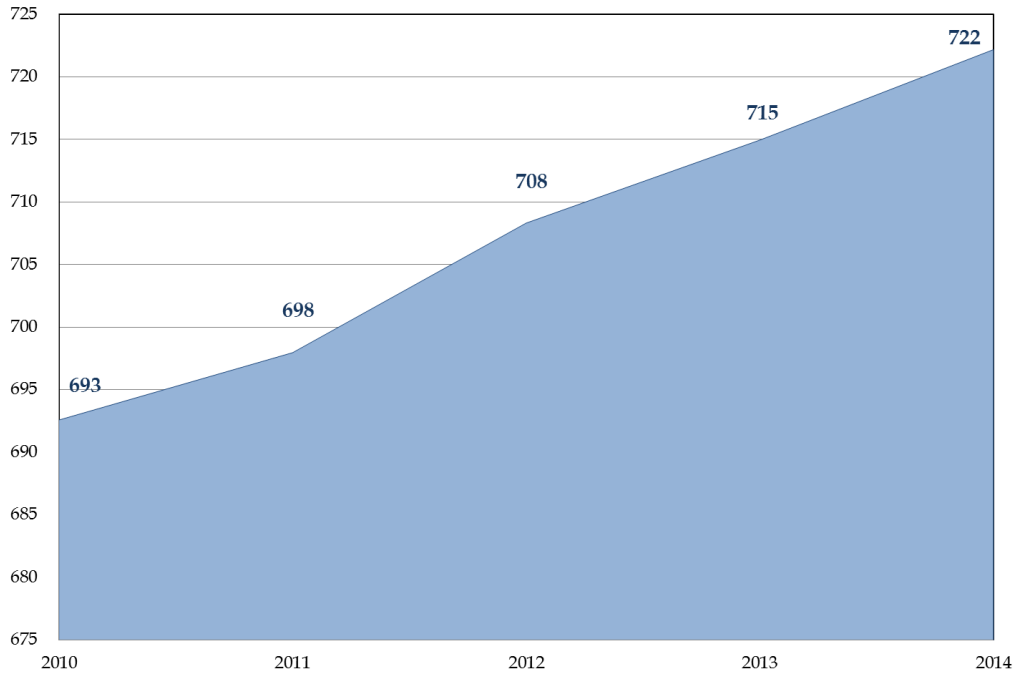
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2015 RECOMMENDED BUDGET RESOLUTION

	<u>2014 Budget at</u> <u>April, 2015</u>	<u>2015 Executive</u> <u>Recommendation at</u> <u>December 12, 2014</u>	<u>Amendment to</u> <u>Recommendation</u>	<u>2015 Amended</u> <u>Recommendation</u>
<u>URBAN REDEVELOPMENT AGENCY BONDS DEBT SERVICE</u>				
Fund Balance Carried Forward	(\$364,160)	(\$172,029)	\$172,029	\$0
ANTICIPATED REVENUES:				
Miscellaneous	\$1,265,477	\$931,408	(\$183,230)	\$748,178
TOTAL REVENUES	\$1,265,477	\$931,408	(\$183,230)	\$748,178
TOTAL FUNDING	\$901,317	\$759,379	(\$11,201)	\$748,178
TOTAL EXPENDITURES	\$758,011	\$748,178	\$0	\$748,178
RESERVES	\$143,306	\$11,201	(\$11,201)	\$0
TOTAL APPROPRIATIONS	\$901,317	\$759,379	(\$11,201)	\$748,178

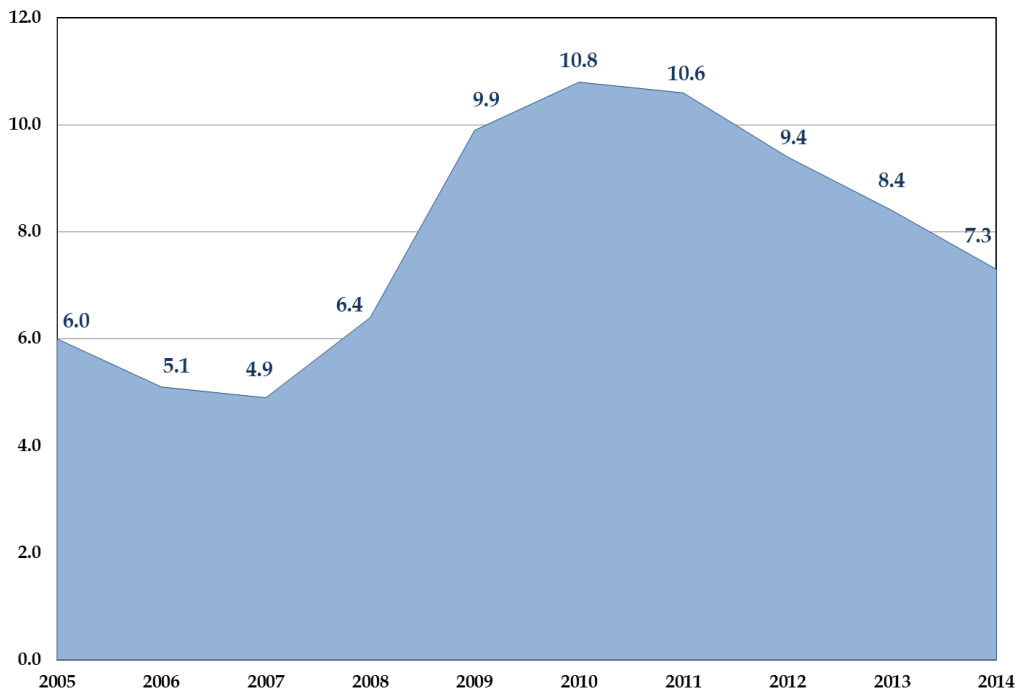
Statistics

Resident Population as of July 1, 2005-2014 (thousands)



Source: U.S. Census Bureau

Unemployment Rate, 2005 - 2014



Source: Georgia Department of Labor

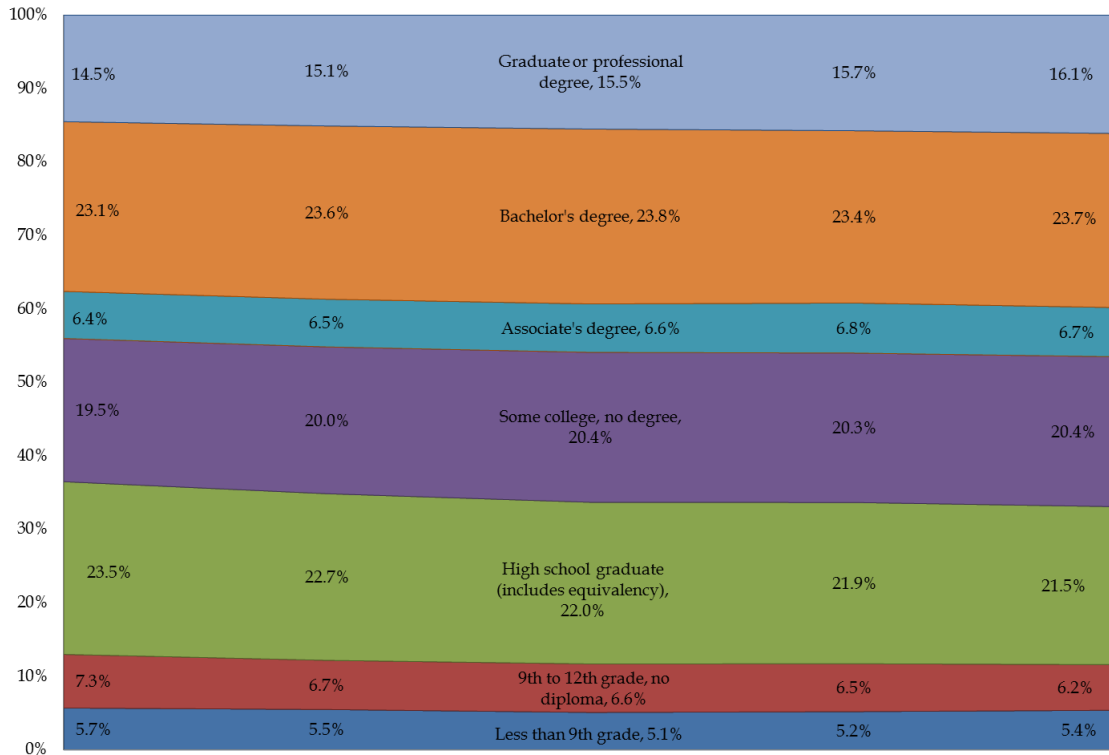
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Selected Demographic & Economic Statistics

Fiscal Year	Median Household Income	Per Capita Income	School Enrollment	Water Customers	Property Value (Millions of Dollars)	Construction Permits	Construction Value (Millions of Dollars)	Bank Deposits (Millions of Dollars)
2010	\$ 51,349	\$28,412	99,406	214,256	\$ 64,920	4,842	\$ 584	\$ 7,652
2011	\$ 51,712	\$28,843	99,088	212,360	\$ 56,198	7,473	\$ 2,233	\$ 7,586
2012	\$ 51,252	\$28,760	98,910	212,012	\$ 51,728	4,287	\$ 620	\$ 7,807
2013	\$ 50,856	\$28,810	99,388	212,925	\$ 52,528	4,222	\$ 708	\$ 8,189
2014	N/A	N/A	101,103	213,312	\$ 56,028	5,270	\$ 3,883	\$ 8,415

Sources: U.S. Census Bureau; DeKalb County Department of Planning & Sustainability; DeKalb County Board of Education; Federal Reserve Bank

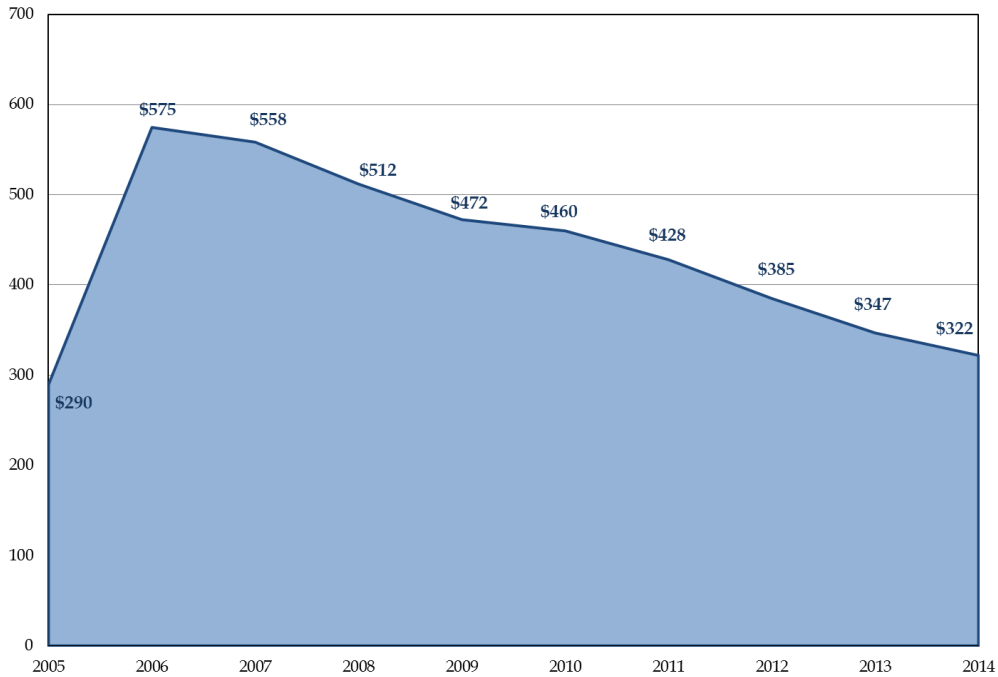
Educational Attainment, Population 25 and Over, 2009-2013



Source: U.S. Census Bureau

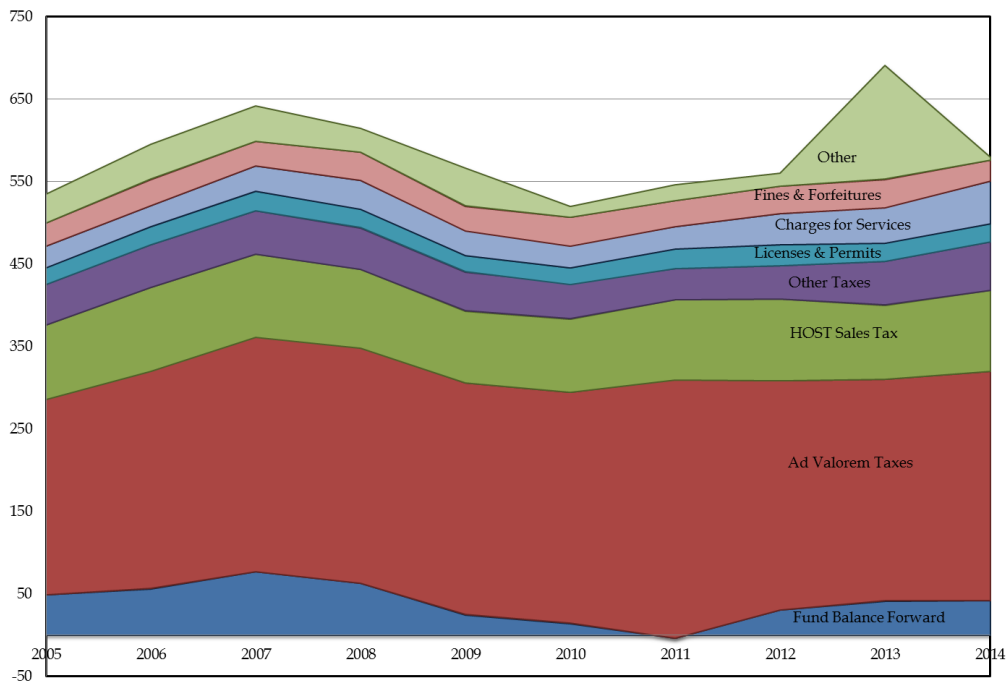
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Net General Obligation Bond Debt Per Capita, 2005-2014



In 2001, voters approved a General Obligation (GO) Bond issue to acquire land for parks and greenspace. In 2005, voters approved a GO Bond issue for transportation projects, parks, and libraries. In 2010, Recovery Zone Bonds were issued. Source: DeKalb County Finance Department

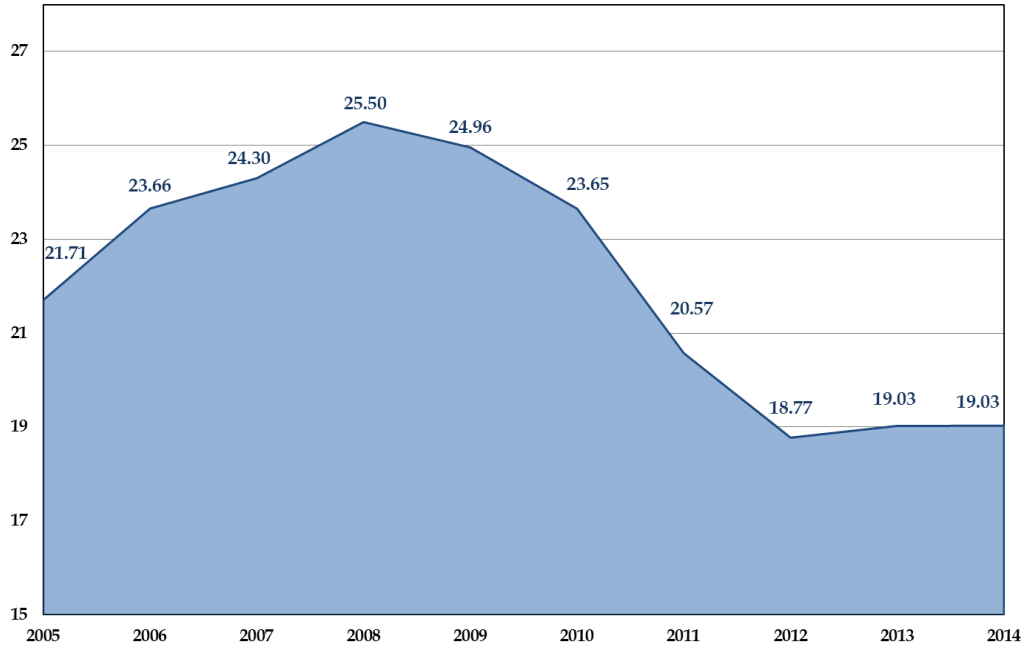
Tax Fund Revenue by Category, 2005 - 2014 (\$ millions)



Fund Balance Forward was -\$3,874,053 in 2011. The "Other" category includes Intergovernmental, Contributions & Donations, Investment Income, Miscellaneous, and Other Financing Sources. The large increase in this category in 2013 was due to bond refinancing. Source: DeKalb County Finance Department

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Net Assessed Value Of Taxable Property (\$ billions)



Taxable Property includes Real and Personal Property, Motor Vehicles, Motor Homes and privately owned Public Utility values. Property is assessed at 40% of estimated market value. From 2009 - 2012, there were reevaluations of property due to significant decreases in the real estate market and the inclusion of foreclosures and bank sales in the valuation of property values per state law. Property values in 2013 increased due to market recovery.

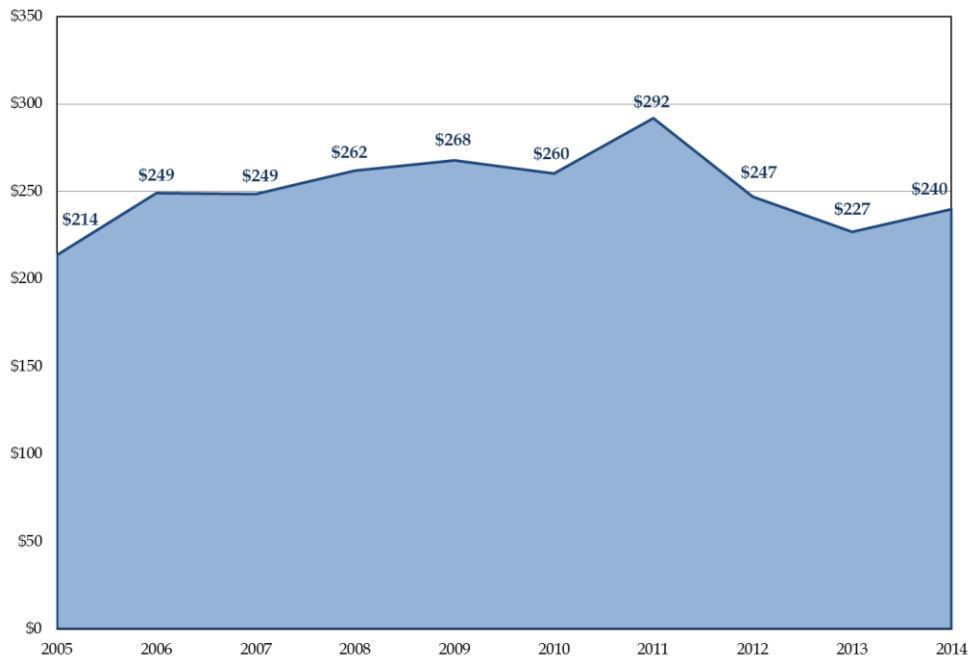
Principal Property Holders for 2014

	Type of Business	Assessed Value (\$ thousands)
Georgia Power	Utility	\$ 183,813
BellSouth/ AT&T Georgia	Utility	\$ 94,002
Emory University	Education	\$ 85,020
AT&T Georgia/ DBA BellSouth	Utility	\$ 79,065
Perimeter Mall LLC	Retail	\$ 74,819
Atlanta Gas Light Co.	Utility	\$ 57,138
Cox Communications Inc.	Telecom	\$ 51,339
Highwoods Forsyth Limited	Developer	\$ 48,039
SPUS 6 Three Ravinia LP	Developer	\$ 43,435
Worthing Perimeter Center	Retail	\$ 41,862

Source: DeKalb County Tax Commissioner

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Taxes Levied - Real & Personal Property (\$ millions)



TAX IMPOSED FOR:	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
(in thousands)										
GENERAL PURPOSE	\$112,450	\$138,183	\$114,173	\$128,271	\$130,460	\$126,647	\$140,795	\$126,294	\$124,876	\$110,341
SPECIAL TAX DISTRICT	31,373	27,821	38,768	39,427	43,217	42,023	5,136	3,409	5,010	11,120
POLICE SERVICE							62,111	31,555	28,910	45,421
HOSPITAL SERVICE	13,423	12,576	13,477	13,485	15,655	15,198	13,139	11,382	9,328	10,738
FIRE PROTECTION	30,704	28,972	36,379	37,605	36,872	35,773	36,706	36,166	29,960	34,916
DEBT SERVICE	25,775	41,498	45,760	43,140	41,546	40,621	33,966	38,187	28,842	27,335
TOTAL	\$213,725	\$249,050	\$248,557	\$261,928	\$267,751	\$260,261	\$291,853	\$246,993	\$226,926	\$239,871

The data shows the total amount of taxes “levied” or billed and not the amounts collected. For the total amount of property taxes collected, see the Tax Funds Summary of Revenues and Anticipations by Major Category and Tax Funds Revenue History – Property Taxes. 2007 was the first year real estate taxes levied were affected by the 2006 voter approved homestead exemption that froze the property value of a home at the 2006 level for the current property owner. Source: DeKalb County Finance Department; DeKalb County Property Appraisal Department

Major Employers for 2014

Employer	Number of Employees
Emory Healthcare	15,237
DeKalb County Schools	12,402
Emory University & Hospital	11,704
Children's Healthcare of Atlanta	9,135
Centers for Disease Control & Prevention	8,662
DeKalb County Government	7,478
AT&T	3,932
Cox Enterprises	3,267
DeKalb Medical Center	3,084
Georgia Perimeter College	2,457

Sources: DeKalb County Department of Planning & Sustainability; Georgia Department of Labor

Acronyms

311	Citizens Help Center
911	Emergency Call
A	Standard & Poor's Credit Rating
AA	Standard & Poor's Credit Rating
Aa3	Standard & Poor's Credit Rating
AARP	American Association of Retired Persons
ACCG	Association of County Commissioners of Georgia
ADA	Americans with Disability Act
AED	Automatic External Defibrillator
AIDS	Acquired Immunodeficiency Disease Syndrome
ARC	Atlanta Regional Commission
AV	Audio Visual
BOC	Board of Commissioners
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEO	Chief Executive Officer
CHAPS	Community Health and Prevention Services
CID	Community Improvement District
CIP	Capital Improvement Project
CNG	Compressed Natural Gas
COO	Chief Operating Officer
COPS	Certificates of Participation
CPR	Cardiopulmonary Resuscitation
CPS	Child Protective Services
CTP	Comprehensive Transportation Plan
DA	District Attorney
DADC	Development Authority of DeKalb County
DATE	Drug Abuse Treatment and Education
DFACS	Department of Family and Children Services
DKSO	DeKalb Sheriff's Office
DOT	Department of Transportation
DUI	Driving Under the Influence
DWD	DeKalb Workforce Development
E911	Enhanced 911 Emergency Call
EFD	Emergency Fire Dispatcher
EPA	Environmental Protection Agency
EPD	Emergency Police Dispatcher
EPD	Environmental Protection Department
EPSDT	Early Periodic Screening, Diagnosis, and Treatment
F1	Rating by Fitch Agency
FAA	Federal Aviation Agency
FHWA	Federal Highway Administration

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Fi Fas	Latin Derivative for Property Lien Filed In Clerk of Superior Court
FTA	Failure to Appear
FY	Fiscal Year
GDOT	Georgia Department of Transportation
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GPS	Global Positioning System
HIV	Human Immunodeficiency Virus
HOME	HOME Investment Partnerships Act
HOST	Homestead Option Sales Tax
HR	Human Resources
HUD	Housing and Urban Development
HVAC	Heating Ventilation Air Conditioning
IEP	Individual Employment Plan
ISO	Insurance Services Office
ISS	Individual Service Strategy
I.T.	Information Technology
ITA	Individual Training Accounts
ITB	Issue Invitations to Bid
LED	Light-Emitting Diode
LLC	Limited Liability Company
LMIG	Local Maintenance and Improvement Grant
LWSC	Lou Walker Senior Center
MARTA	Metropolitan Atlanta Rapid Transit Authority
MIG	Municipal Investment Grade
NOMS	Noise and Operations Monitoring System
NSP	Neighborhood Stabilization Program
O.C.G.A.	Official Code of Georgia Annotated
OCP	Office of Child Protection
OED	Office of Economic Development
OFI	Office of Family Independence
OJT	On-the-Job-Training
OPS	Office of Professional Standards
PC	Personal Computer
PDK	DeKalb Peachtree Airport
PEG	Public Education and Government Access
PM	Preventive Maintenance
POS	Point of Service
PS	Public Safety
R&D	Roads and Drainage
RDA	Recommended Dietary Allowance
RFID	Radio Frequency Identification
RFP	Request for Proposal
RTP	Regional Transportation Plan

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ROW	Right of Way
SEFA	Schedule of Expenditures of Federal Awards
STD	Special Tax District
STOP	Services, Training, Officers, Prosecutors
SWAT	Special Weapons and Tactics
TAN	Tax Anticipation Note
TANF	Temporary Assistance for Needy Families
TIME	Tutoring, Intervention, Mentoring and Employment
UIFSA	Uniform Interstate Family Support Act
US	United States
USDOL	U.S. Department of Labor
W & S	Water and Sewer
WIA	Workforce Investment Act
WIC	Women, Infants, and Children
WIOA	Workforce Innovation and Opportunity Act
YMCA	Young Men's Christian Association

Glossary

ADOPTED BUDGET	The funds appropriated by the Board of Commissioners at the beginning of the year. This may or may not be the same as the Requested Budget and/or CEO’s Recommended Budget. The stages of the budget are: (1) the departments’ requests for the upcoming year, (2) the CEO’s recommendation to the Board of Commissioners and (3) the approval or adoption of the budget by the Board.
AD VALOREM TAX	A tax based on the value of property.
APPROPRIATION	An authorization made by the Board of Commissioners, which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
ASSESSED VALUATION	The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.
BOND	A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.
BALANCED BUDGET	Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.
BUDGET	The financial plan for the operation of a department, program or project for the current year or for the duration of the project.
BUDGET AMENDMENT	The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the CEO, or the Budget Director depending on the nature of the transfer.
CAPITAL PROJECTS	Projects which result in the acquisition or construction of fixed assets of a local government. In DeKalb County, capital projects include any project in excess of \$25,000 with a useful estimated life of 5 years or greater. Assets included are buildings and related improvements, streets and highways, bridges, sewers and parks.
CERTIFICATES OF PARTICIPATION (COPS)	Lease purchase transactions which are structured in a manner similar to a bond issue. The certificates are secured through lease payments made by the County (lessee) to the Association of County Commissioners of Georgia (lessor). The lease payments are subject to annual appropriation by the County. The certificates do not constitute a debt obligation of the County.

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CIP	Capital Improvements Program, see "CAPITAL PROJECTS".
DEBT SERVICE FUND	The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.
DIGEST	See "TAX DIGEST".
ENTERPRISE FUND	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.
EXCISE TAX	A tax levied on the production, sale, or consumption of products or services such as alcohol, hotel rooms, rental cars, and insurance premiums.
EXPENDITURE FUND	The actual payments made by the County for goods or services, whether by check or by an interfund transfer of funds. An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for carrying out specific activities in accordance with special regulations, restrictions, or limitations.
GENERAL FUND	These funds are used to account for activities of a general governmental service nature. The primary source of revenue for all of these funds is from ad valorem property taxes.
GENERAL OBLIGATION	Those bonds issued to the benefit of the County as a whole, and thereby an obligation of a general nature applicable to countywide resources. Approval by referendum vote is required for general obligation bonds to be issued.
HOST	Homestead Option Sales Tax is a 1% sales tax with the revenue to be used, beginning in 1999, to offset residential property taxes by providing a current year homestead exemption equal to at least 80% of the proceeds from last year. Up to 20% of the amount of last year's revenue may also be used for capital outlay in the current year. The tax was levied beginning in July 1997. During the first eighteen months, these revenues could be used for any purpose. The Board of Commissioners made the decision to use these funds for capital outlay.
INTANGIBLE TAX	Tax on money, collateral security loans, stocks, bond and debentures of corporations, accounts receivable and notes not representing

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credits secured by real estate, long and short term notes secured by real estate, and patents, copyrights, franchises, and all other classes and kinds of intangible personal property not otherwise enumerated.

MILLAGE RATE	The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.
MOTOR VEHICLE TAX	Taxes on vehicles designed primarily for use upon public roads at the assessment level and millage rate levied by the taxing authority on tangible property for the previous calendar year.
OPERATING BUDGET	Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as personal services, office supplies, maintenance supplies, professional services, and rental fees.
PERSONAL PROPERTY	Tangible property other than land and buildings and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.
RESERVE	An account used to indicate that a portion of funds has been restricted for a specific purpose. A reserve for contingencies is a budgetary reserve set aside for emergencies or unforeseen expenditure.
REVENUE BONDS	Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.
SINKING FUND	A reserve fund accumulated over a period for retirement of a debt.
TAX ANTICIPATION NOTE	Notes issued in anticipation of taxes to cover financial obligations until taxes are collected at which time a portion of the tax revenues are used to retire the notes.
TAX DIGEST	Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.
TAX FUND	A fund, which is supported wholly or in part by revenues, derived from ad valorem tax revenues.
TAX RATE	See "MILLAGE RATE".